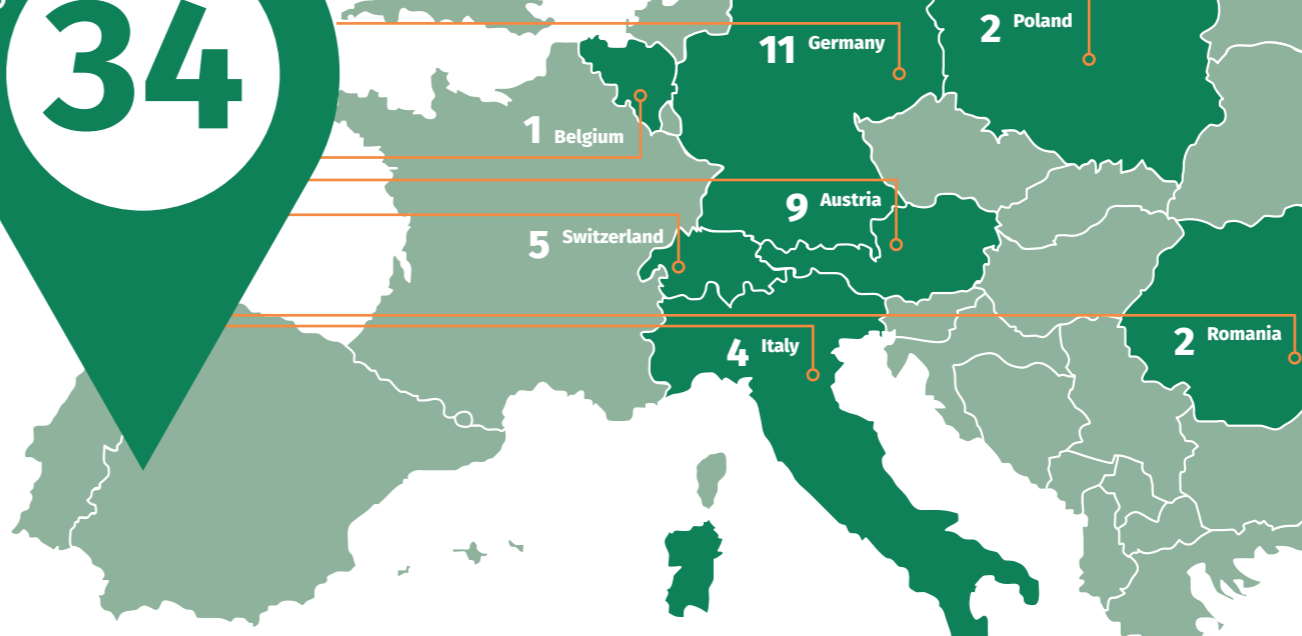


OUR CON-
TRIBUTION
TO A
**POSITIVE
FUTURE**

VTU GROUP AT A GLANCE

VTU was founded in 1990 in Graz, Austria. The letters VTU stand for the German words *Verfahren* (process), *Technologie* (technology) and *Umwelt* (environment). The company focuses on planning and supplying high-tech systems for the process industry. The portfolio of services ranges from conceptual design to the construction and commissioning of plants on customer sites.

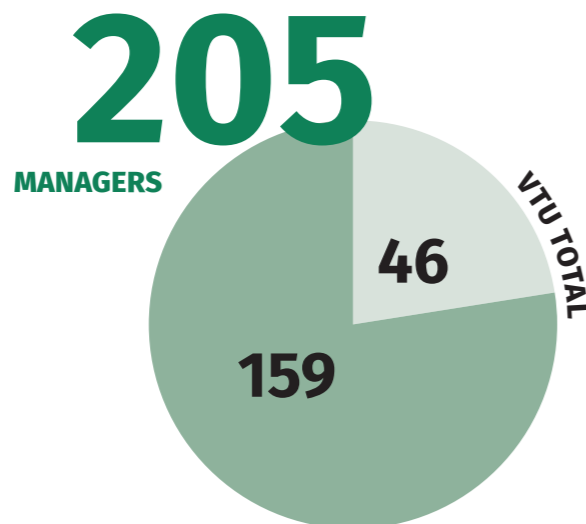
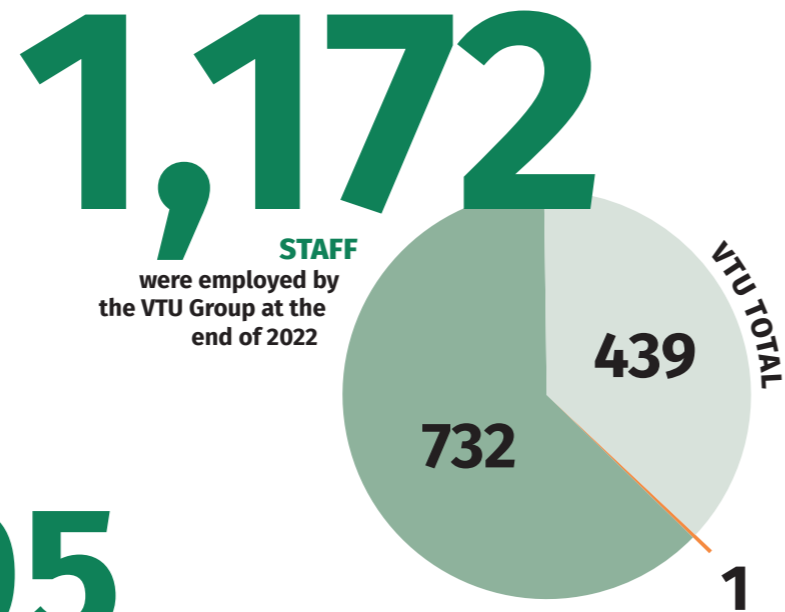
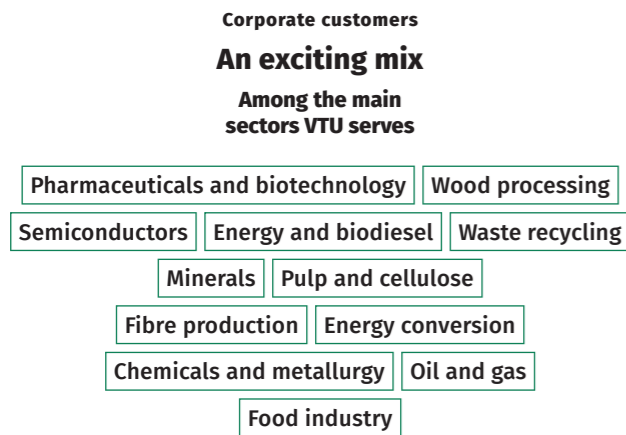


About this report

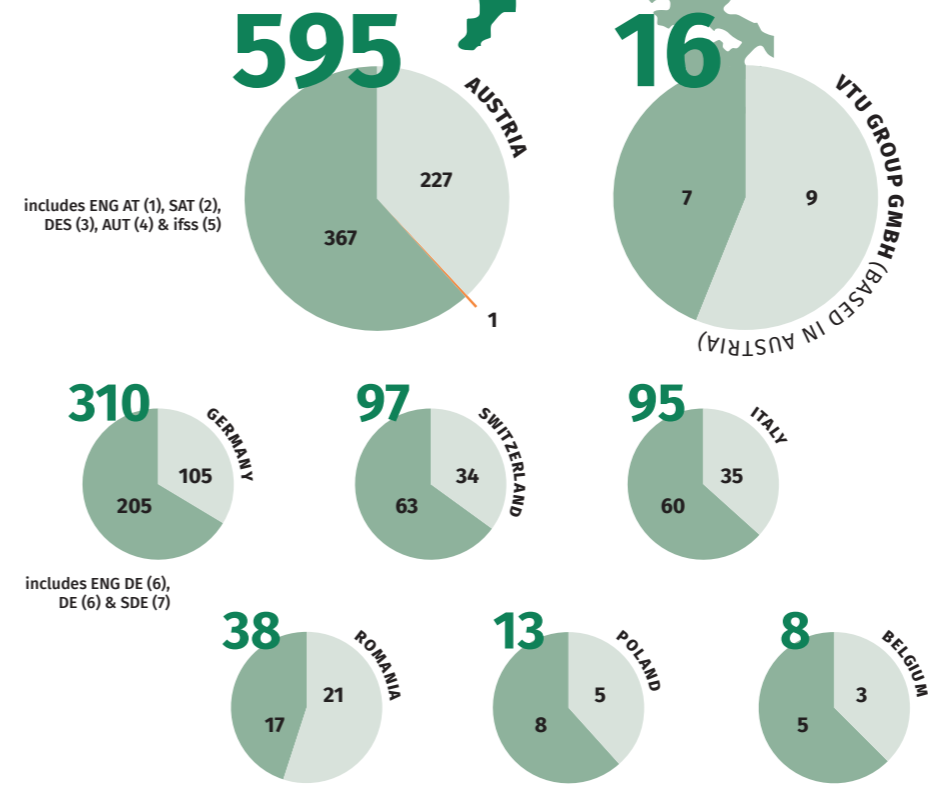
This is the third sustainability report to be published by VTU (referred to throughout this report as the "VTU Group" or "VTU" for short). The VTU Group is composed of the following companies: VTU Group GmbH, VTU Engineering GmbH, VTU Engineering Deutschland GmbH, VTU Engineering Polska Sp. z o.o., VTU Engineering Schweiz AG, VTU Engineering Italia Srl, VTU Design Solutions GmbH, VTU Automation GmbH (formerly metior Industrieanlagen Planungs- und Beratungs-Gesellschaft m.b.H.), ifss GmbH, VTU Engineering Belgium BV, VTU Services AT GmbH and VTU Services DE GmbH.

This report provides information and key data as well as figures relating to sustainability from the financial year starting 1 January 2022 and ending 31 December 2022. The used performance indicators are in reference to the standards defined by the Global Reporting Initiative (GRI). The report was approved by the executive management without external assurance.

VTU has been regularly reporting since 2020 on decisions, activities and impacts from economic, environmental and social perspectives. Please contact Daniel Sandholzer, Director EHS & Sustainability, VTU Group GmbH, at sustainability@vtu.com if you have any questions or comments on sustainability matters within the VTU Group, or if you have any suggestions on how to improve our reporting process.



● Men
● Women
● Other



- (1) VTU Engineering GmbH
- (2) VTU Services AT GmbH
- (3) VTU Design Solutions GmbH
- (4) VTU Automation (formerly metior Industrieanlagen Planungs- und Beratungs-GmbH)
- (5) ifss GmbH
- (6) VTU Engineering Deutschland GmbH
- (7) VTU Services DE GmbH



CDP: At the request of our customers, we submitted a CDP "Climate Change 2022" questionnaire, achieving a rating of C.



Dear readers,

2022 was a remarkable year in many respects: as if looking through a magnifying glass, the environmental, societal and political challenges that the world was already facing were intensified by current events and developments. More than ever, we need sustainable and innovative solutions in order to look to the future with a sense of optimism.

For the VTU Group, these circumstances presented us with the opportunity to engage in intensive reflection on where our future path should lead us – including in terms of sustainability. The goal is to further expand our pillars – life sciences, sustainability and digitalisation – and to place them on an even more solid foundation. This report is intended to provide a good insight into our activities. We continue to see the preparation for future stricter requirements on sustainability (reporting) on the part of politics as a particular challenge – but the more stringent requirements also serve as useful guidance when it comes to identifying improvements.

Another challenging task for VTU is to be a fair and attractive employer in the rapidly changing world of work and to create the right framework conditions for the demands of what are now five different generations of colleagues in a thoroughly challenging working environment. As before, the people in our company are the most important. They are, after all, the ones who make the difference and ensure our success. And it is important to retain these vital assets as we develop and grow while not losing sight of their worth. Flexible working time models, attractive additional benefits, programmes such as Fit2Work and other initiatives are designed to help cover the broadest possible range of opportunities to cater to a wide variety of needs. We are also passionate about shaping and safeguarding the relationship with our colleagues in the long term.

The past year was also marked by many successes. We are particularly proud of our know-how about sustainable technologies and their benefits for society and the environment, which we put into practice in projects together with our customers. This is also important because it enables us to make major contributions to the sustainable development of production processes and products. It is also gratifying that our experts were able to share and expand their knowledge at many international

events (see p. 20 “Shared knowledge”). Because we firmly believe that true sustainable development can only be achieved if we work together.

Promising solutions to relieve the burden on the climate and the environment over the long term are also offered by state-of-the-art digitalisation methods. The appointment of a Director of Digitalisation at the beginning of 2022 signalled an important step towards integrating digitalisation even more deeply into our corporate culture, our internal and external processes and our services.

The fact that we at VTU take our responsibility to act sustainably very seriously is also reflected in the high value that we place on good governance aspects. Our organizational decision-making structures are open and forward-thinking – a good example of this being our decision to draw up the VTU mission statement together with a group of our young employees.

With this sustainability report, we would like to provide a deeper insight into the current state of development of our internal sustainability processes. Our work is challenging, which is why it is all the more important to look to the future with confidence. Our activities and plans for this are presented in this report in three areas: “How we work”, “What we achieve” and “How we continue to develop”.

Friedrich Fröschl

EMBODYING SUSTAINABILITY

In its revised CSR policy, VTU now also addresses the issue of diversity.

At VTU, good governance means that the CEO and members of the Management Board consider themselves an integral part of the leadership coalition for sustainability within the Group and publicly support sustainability reporting. They participate in the strategic controlling and monitoring of sustainability issues and their implementation in the Group. They provide resources so that knowledge and expertise are not only built within the management. Thus, capacity can also be created within the Group to meet the demands of modern, data-based sustainability management. Corporate ethics and culture, including anti-corruption, anti-bribery and payment practices, and internal control and risk management systems in the area of ESG (environment, social, governance) represent an important sub-area of the dialogue in which we engage with relevant stakeholders.

Code of Conduct

Achieving a sustainable future together requires the commitment of the management and dedication of the entire workforce. The Code of Conduct (CoC) drawn up in 2021 sets the course of this journey. It is aligned with VTU's mission statement and encompasses various stakeholders and the expected interaction with them across corporate boundaries and beyond.

CSR policy

At the end of 2022, VTU published a revised version of the Corporate Social Responsibility Policy released previously in 2014. It emphasises our commitment to respecting human rights and now also addresses the issue of diversity, which plays an essential role in an international company. Furthermore, the topic of anti-corruption measures and the correct way of dealing with customers and contractors were expanded upon and stated more clearly. The subject of the environment, health and safety, which was previously addressed in a separate EHS policy that was becoming outdated, has now also been integrated into the CSR policy.

The CoC and CSR policy have been approved at the highest level within the organization. The obligations set out therein apply equally to all VTU activities and business relationships and are communicated to employees through internal platforms.

VTU Compliance Line

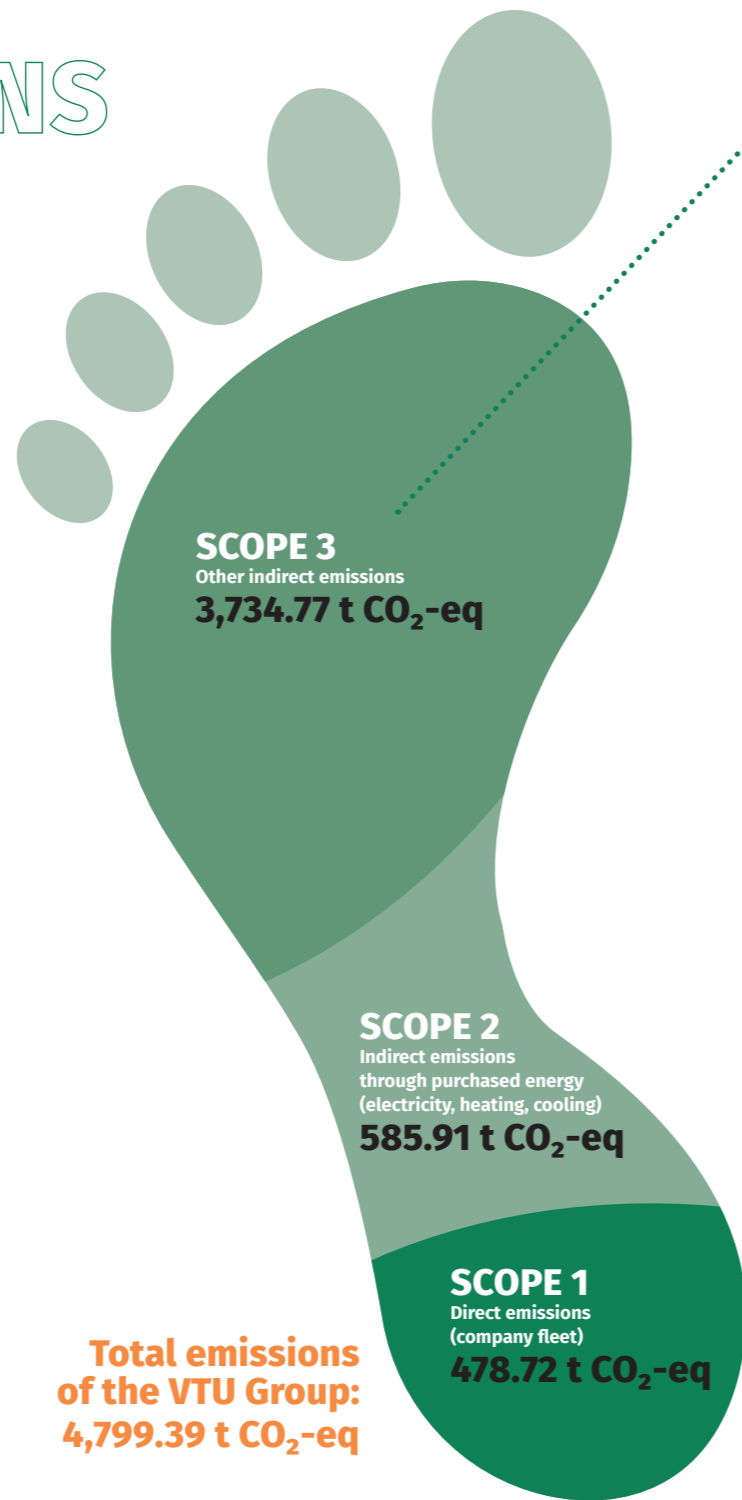
Since 2021, grievances of any kind (bullying, sexual harassment, corruption or other conduct relevant under criminal law) can be reported anonymously via the “VTU Compliance Line”, a whistleblowing system. The violations are reported via the portal of an external system provider and reviewed by an independent lawyer who communicates anonymously with the whistleblower. If reports are substantive, VTU's Executive Director Human Relations initiates an investigation and instigates appropriate measures. —

ASSESSING OUR EMISSIONS

According to the Greenhouse Gas Protocol, the Corporate Carbon Footprint (CCF) is divided into three scopes*. It represents all greenhouse gas emissions in CO₂ equivalents (CO₂-eq) produced throughout the company – both directly and indirectly. The 2022 VTU CCF was surveyed together with ClimatePartner using the same methodology as the 2021 VTU CCF. However, the Scope 3 emissions were expanded to include the categories “Water” (part of “Purchased goods and services”), “Overnight hotel stays” (part of “Business travel”) and “Waste”.

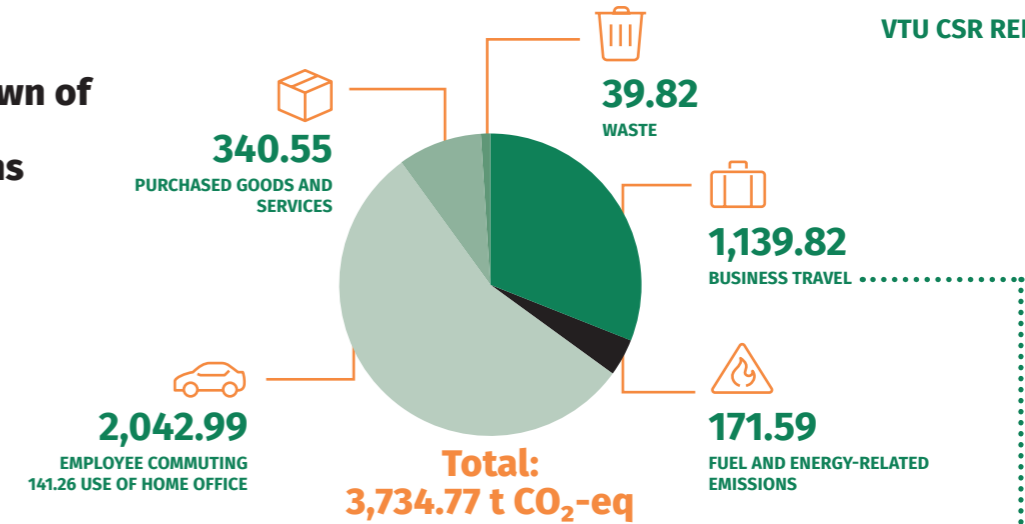
Total emissions increased by 1,419.94 t CO₂-eq compared to the previous year. This is mainly due to the general growth of VTU: the number of employees increased by almost 19 per cent year-on-year, and we added four new locations to our portfolio (change in the total number of locations compared to the previous year, accounting for site closures/mergers) and 23 more cars to the company fleet. The largest part of our emissions is still attributable to the travel activities of our employees. With measures that promote climate-friendly mobility, VTU would like to reduce this proportion in the future. —

* see: https://ghgprotocol.org/sites/default/files/ghgp/standards_supporting/Diagram_of_scopes_and_emissions_across_the_value_chain.pdf [accessed on 28 April 2023]



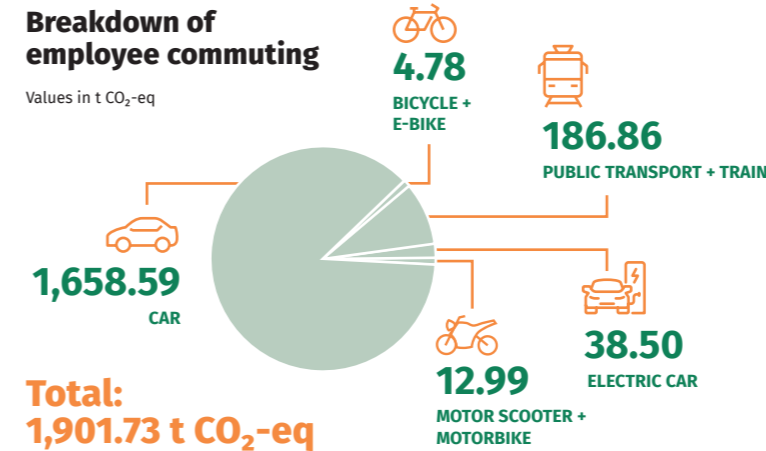
Breakdown of Scope 3 emissions

Values in t CO₂-eq



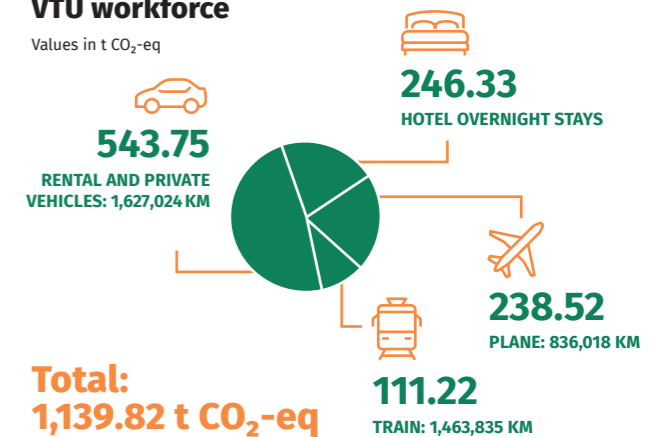
Breakdown of employee commuting

Values in t CO₂-eq



Emissions from business travel by VTU workforce

Values in t CO₂-eq



How we manage our material topic

Sustainable technology and energy

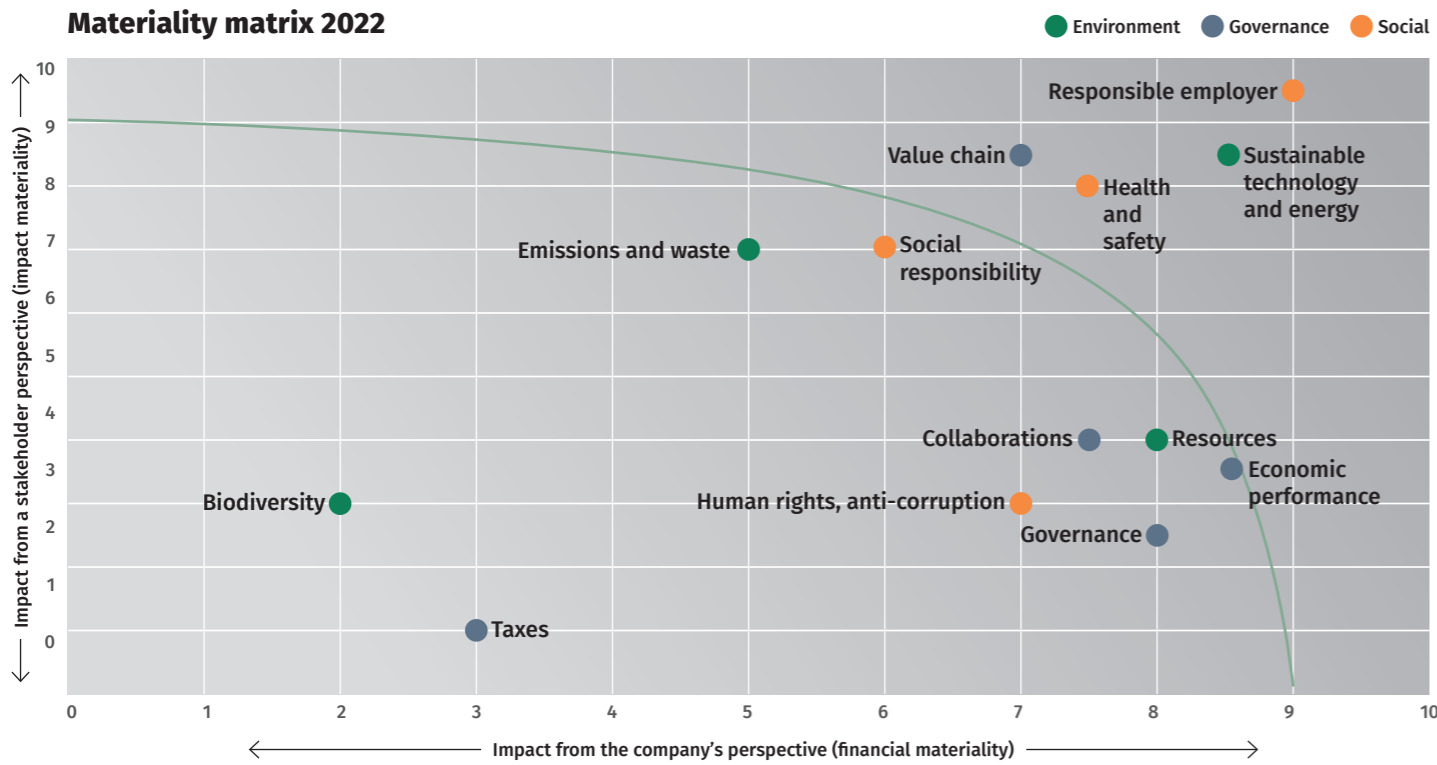
VTU's principles on “Sustainable technology and energy” are part of our Code of Conduct and CSR policy. The greatest impact in this area lies in external projects relating to the planning of processing plants with our industrial customers. Here, it is possible to have a huge indirect effect on the consumption of energy and resources and thus on CO₂ emissions. VTU's own energy consumption (electricity, heating, fossil fuels) makes a significant contribution to the CO₂ emissions caused directly.

VTU prioritises the use of sustainable and energy-saving technologies in projects under the guidance of the specially created Sustainability Expert Group. We also support initiatives launched by the EHS & Sustainability and Human Resources departments to reduce business travel and work-related car journeys and promote the switch to climate-friendly means of transport such as the train. In order to raise awareness of these matters, mandatory internal sustainability training for all employees at all sites is set to be introduced once a year from 2024 onwards.

According to the goals set, measures are defined with the management team. Their effectiveness is assessed by means of key performance indicators (KPIs) and is evaluated with the management team. If necessary, modified or new measures are set. Stakeholders are involved in the process through discussions and surveys, and the results obtained are incorporated into action plans.

ILLUSTRATIONS: SHUTTERSTOCK (BLUEBERRYPIE, DAVOODA)

IMPACTS IN FOCUS



Materiality

Comprehensive stakeholder survey

In 2020, VTU created a materiality matrix for the first time. It included the issues identified as material by internal stakeholders. In 2021, a cross-departmental reconciliation of these key topics was carried out – also internally. In 2022, VTU also included external stakeholders in the materiality assessment for the first time in line with the goal it had defined the year before, and numerous suppliers received a comprehensive questionnaire to complete at the end of that year. The survey was conducted using SurveyMonkey and gathered

information on the significance of both the positive and negative impacts of VTU on social, economic and environmental issues and how respondents perceive VTU's level of development with regard to these issues. A list of topic-specific GRI Standards was pre-sorted internally (see index page 25) and served as the basis for selecting the topics surveyed. Open questions allowed the participants to discuss those topics that they considered secondary for VTU, but to rate them anyway if they felt that the impact was significant. In order to match

the results to the GRI Standard content more effectively, the topic names were taken from the GRI Standard series for the sake of simplicity.

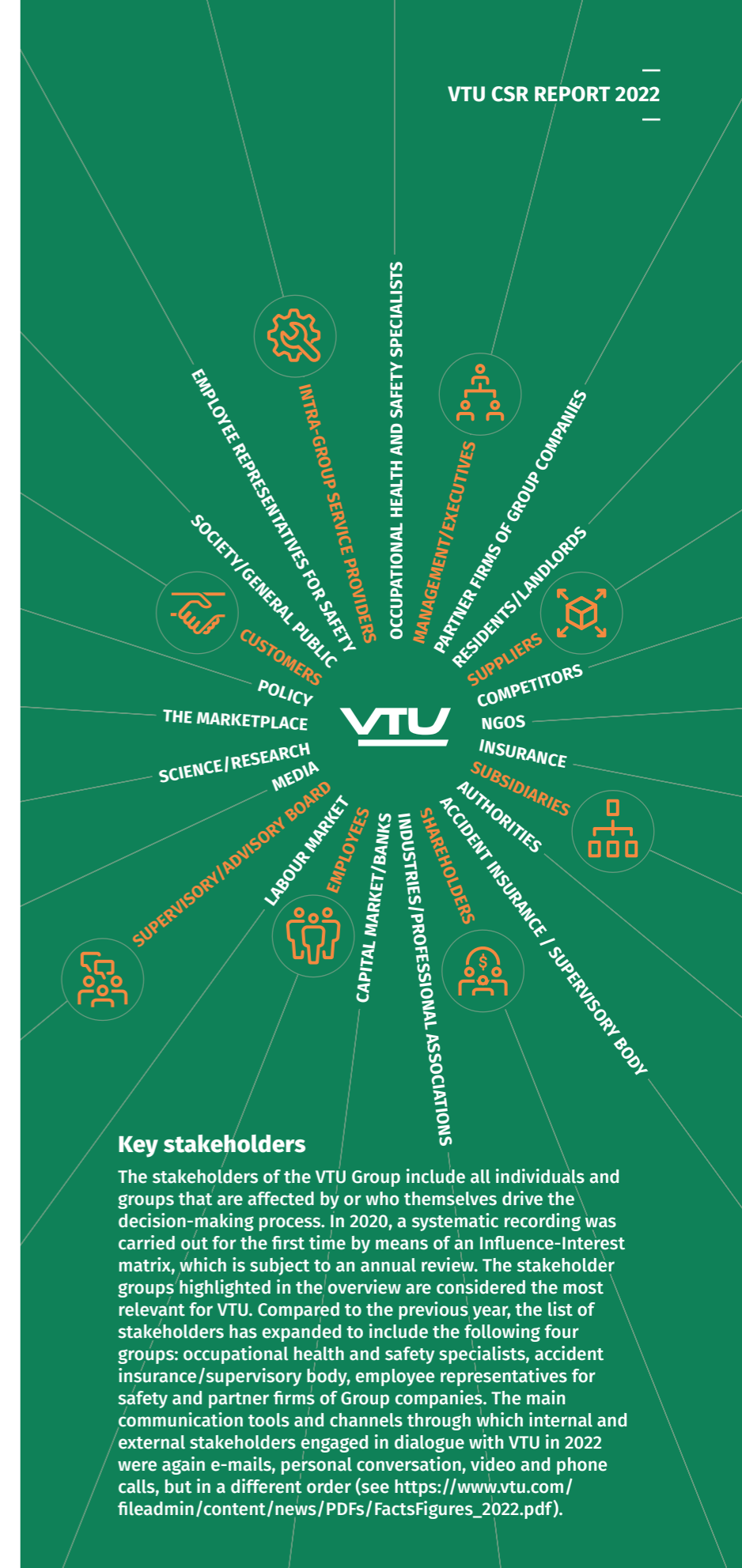
As the evaluation of the survey had not yet been completed at the time this report was written, the topic blocks of the previous VTU sustainability reports were used again for the current materiality matrix.

Following the principle of “double materiality”, the labelling of the axes was adjusted

and a fresh evaluation of the topics was carried out accordingly. The weighting of the individual topics in the matrix was discussed internally and evaluated with the involvement of management and a panel of external experts. The first step was to assess the materiality of the company's impact on the respective topics (= “impact materiality”) and then to assess the materiality of the financial impact of the topics on the company's financial value (= “financial materiality”).

The curve in the graph on page 8 marks the defined limit for classifying an issue as “material”. In 2022, there have been relevant changes compared to 2021: the topic of “Mobility” is no longer listed as an extra item, but is considered to be included in “Emissions and waste”. This is due to the realisation from VTU's last carbon footprint calculation that the topic of mobility – in particular the direct emissions resulting from commuting generated by VTU employees – makes a very large contribution to VTU's total emissions.

Furthermore, the topic of “Energy” is no longer listed as a separate item, but is included in the area of “Sustainable technology”. Merging these two topics as well as the increased relevance of energy matters for our customers (energy topics have a major influence within VTU projects) in 2022 pushed the topic of “Sustainable technology and energy” to a higher ranking in the current materiality matrix. —



Value chain

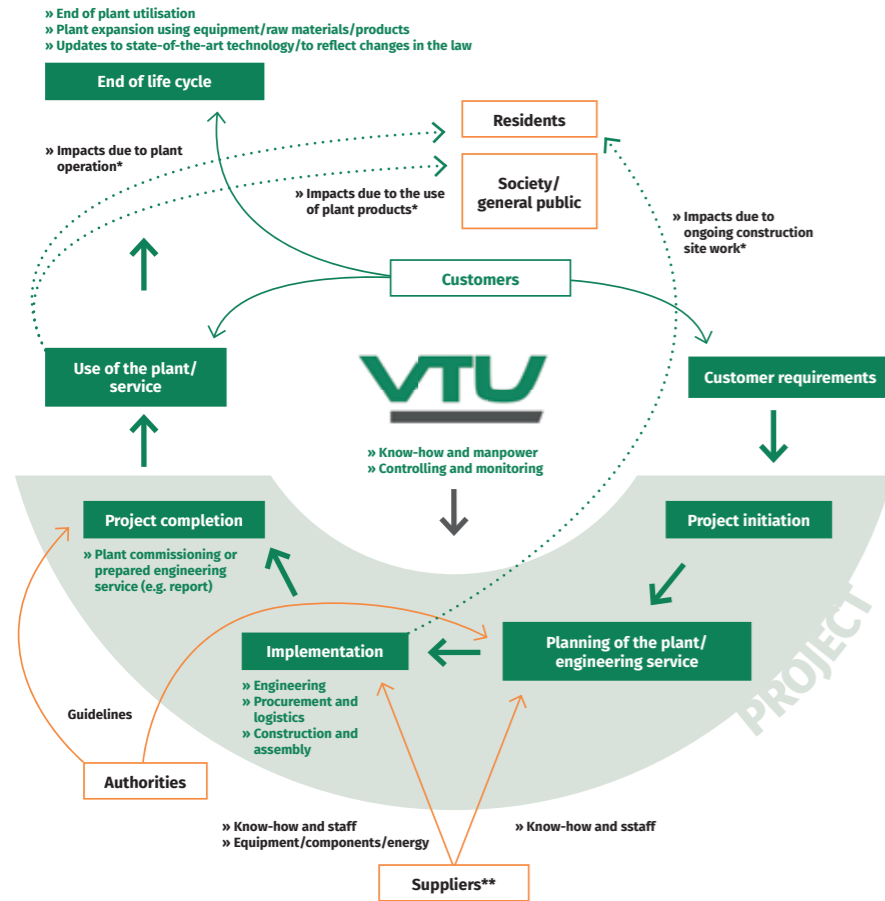
Everything at a glance

The VTU value chain starts and ends with the customers. In the intermediate stages, it is necessary to know the influence of and on the stakeholders – be it of a financial, safety or societal nature. This is the only way to incorporate solutions directly into the work steps and thus exclude problems and risks in advance or at least keep them to a minimum.

The nature of these business relationships is predominantly contractual and project-related; however, the aim is to maintain a more long-term bond in the form of repeat orders and commissions. VTU has no standard suppliers, and as a result, there were no significant changes in the supply chain structure in 2022 either.

VTU works with a variety of stakeholders all along the value chain. The numerous suppliers are important for the realisation of projects, because they ensure the supply of various required resources.

The direct “products” of VTU that are created along the value chain are projects and files that are mainly created using digital media, office materials and paper documents. –



* IMPACTS AND ACTIONS TAKEN: SEE GRI INDEX TABLE UNDER GRI 308-2

** ENERGY SUPPLIERS, GLOBAL SUPPLIERS OF MATERIALS, COMPONENTS AND ASSEMBLY SERVICES, SUPPLIERS OF ENGINEERING SERVICES



By applying a comprehensive mix of measures, VTU ensures the safety of its construction sites.

How we manage our material topic

Value chain

Our guidelines and commitments relating to topic of the “Value chain” are set out in our CSR policy and Code of Conduct.

When we implement projects, the undesirable impacts of our activities cannot be avoided during construction site operations (direct) and plant operations (indirect when used by our customers, see graphic and details of impact on this page). The executive departments of VTU are doing their utmost to keep this impact to an absolute minimum.

Suppliers are categorised in accordance with ISO 9001 requirements and evaluated by the Quality Management and EHS & Sustainability departments before the contract is awarded as well as after the contract is completed. This is executed with regard to different categories, including occupational health and safety compliance risks.

We expect suppliers and partners to adhere to the same ethical standards as we do in the conduct of our own business. Violations of legal provisions, guidelines and directives can be reported via an anonymous reporting system. Any kind of violation has consequences (from a warning to termination of the contract) that depend on the severity of the offence.

Stakeholders are involved in the process through discussions and surveys, and the results obtained are incorporated into action plans.

CONSTRUCTION SITE SAFETY ON THE AGENDA

The number of projects in which VTU assumes overall responsibility for EHS (environment, health and safety) on the construction site has increased significantly in recent years. “For us, this means that, from an organizational and a procedural perspective, we have to keep an eye not only on our own staff and subcontractors, but rather on every single contractor working on the construction site,” explains Daniel Sandholzer, Director EHS & Sustainability at VTU.

Because the existing project specifications were no longer sufficient for this expanded task, VTU developed a new set of regulations in 2022: A group-wide directive now requires the preparation of a detailed EHS management plan for all projects with a broader EHS responsibility. This covers all important EHS aspects of the construction site, from the organization and precise responsibilities of all contractors, to meeting, inspection and reporting structures as well as key figures and specific regulations for the construction site. For Sandholzer, the new EHS management plan provides more clarity and a smooth and effective process: “It makes the construction site even safer.” –

How we manage our material topic

Health and safety

Health and safety is a top priority for us at VTU. The EHS & Sustainability department is responsible for this topic. Both in the planning and in the implementation of projects for our customers, our work can lead to incidents that have a direct impact on people, the environment or the economy. That is why VTU does everything in its power to promote healthy employees and an intact environment through appropriate preventive measures. This is also set out in our CSR policy and our Code of Conduct.

With this in mind, we evaluate any hazards resulting from our activities and derive appropriate measures from this evaluation, for which mandatory training is provided. VTU also organises information events and seminars on relevant health and safety topics.

Employees can provide feedback and suggestions for improvement at any time. Appropriate measures are derived from these inputs, as well as from the results of incident investigations and inspections of offices and construction sites.

Their effectiveness is monitored on the basis of key figures, and the achievement of objectives is reviewed and evaluated together with the management team.

In order to ensure effective implementation and maintain a continuous dialogue, regular discussions are held with employees or their representatives. The information obtained during these discussions is also incorporated into the planning of the measures.

TRUE TEAMWORK

Committed employees determine the success of every company. That is why VTU promotes their involvement and gives them a platform to share their views in various ways – which also helps the environment.

“For us, the involvement of our employees is very important. It is part of our corporate culture,” says Executive Director Human Relations Wolfgang Zelle. VTU promotes joint activities with a variety of different feedback formats and campaigns. For example, the company provides a budget for team-building measures such as cooking evenings or away days. Activities are chosen within the teams. In 2022, we also celebrated together on a grand scale: after two Covid-related postponements, we were finally able to toast VTU’s 30th anniversary at the conventions in Vienna and Ingelheim.

At Christmas, there were three charitable organizations to choose from, to which VTU donated a total of 30,000 euros instead of giving out Christmas presents. Daniel Sandholzer, who is responsible for sustainability among other things, is delighted that the environmental initiative PRIMAKLIMA was also chosen in the previous year in addition to Doctors without Borders and SOS Children’s Villages.

Direct line to the company

One thing that Zelle and Sandholzer have in common is their openness to suggestions for improvement. The company provides virtual mailboxes where employees can submit all kinds of bright ideas. Borne out of a suggestion put forth by an employee, almost every location in Austria now has a bicycle repair kit, including a pump, puncture repair tools and much more. Another improvement being introduced in Austria are height-adjustable desks, which are now the only kind of desk purchased for new offices. In May 2022, VTU, as a supporter of “Projekt 2028”, acquired five bee colonies, which are now looked after by a beekeeper in Raaba-Grambach near Graz with the aim of contributing to increasing the bee population. Initiatives such as the painting club and the bottle cap campaign (see right) were also initiated by staff members. —

Bottle cap campaign “Works very well”

Personally, I have known about the bottle cap campaign for a long time now. The association “Helfen statt Wegwerfen” (“Helping instead of throwing away”) collects plastic caps from bottles and Tetra packs and sells them to a recycling company. The 310 euros per tonne raised as part of this campaign are donated to projects which benefit sick children. In 2021, for example, 33,000 euros in donations were achieved in Austria. I like the fact that sustainability is combined with a social cause here. It also fits in with VTU’s intention to support charitable endeavours. We started collecting at the Vienna site in March 2022. It works very well because the effort it requires is minimal. There is a collection bag in every kitchen and you can also bring in caps and lids from home. Volunteers then come to collect them. Our caps and lids support the Lichtblickhof hospice, which helps seriously ill children with animal



therapy, among other things. I am very pleased that we as VTU are making a contribution here.

Katharina Eibisberger,
Management Assistant,
Vienna (AT)

Painting club Creative relaxation

My job is far removed from the art world, but it is something I have always been passionate about. I tried to pass this love on to my children, always encouraging them to paint and make music. During a time when I was under a lot of stress while working on an important VTU project, one day I decided to start taking art classes with them. The creative time in front of the canvas gave me a wonderful feeling of peace and happiness. I wanted to share this experience with my team, so I started a painting club. After all, my young colleagues are in some way also “my children” and are also often stressed. The club has since grown to include almost half of our entire team. Due to this overwhelming interest, we decided to extend the invitation to the whole site. We also organise a music club for piano, violin and guitar and even have a Lego club.



Florentina Botoc,
Team Lead CAD Engineering,
Ploiesti (RO)

JobRad “A great initiative”

When VTU launched the “JobRad” (“Job-Bike”) initiative in November 2021, I wasted no time hopping on board. As part of this great initiative for employees, VTU leases an e-bike, but they are allowed to choose it themselves and can even use it in their free time. The advice I was given at the bike shop and the way in which the initiative is managed by our VTU colleagues have been perfect. My wife and I were able to pick up our e-bikes in the same month we ordered them and we have been active in a totally different way ever since. Bike rides after work and at the weekend are now a breeze because the headwinds and inclines aren’t quite as daunting thanks to the electric assistance provided by the bike. We also use our bikes to do small shops or to travel short distances. I am, however, yet to attempt the 80 kilometres to the office. I can only encourage my colleagues to also switch to cycling



and hope that everyone has a lot of fun choosing their perfect e-bike and embarking on rides of their own!

Werner Schiffeler,
Head of EHS,
Rheinbach (DE)

windhund365 Healthy motivation

VTU gives us the opportunity to participate in an online lecture given by windhund365 every month. During these sessions, we gain exciting insights into a variety of health-related topics. I particularly enjoyed the lecture on the “power of genes”, in which geneticist Markus Hengstschläger spoke about the human ability to find appropriate solutions when faced with challenges. In my everyday life, I use the “3/24 method”: if a person is given 24 hours to find three proposed solutions, this activates their initiative and problem-solving skills. Most of the time, you don’t need any help at all to get the problem under control. I really appreciate VTU’s commitment to supporting the mental health of the team. I would like to see this issue being pursued at all levels in the future so that we can all continue to implement projects in a healthy, motivated and efficient manner.



Barbara Bezdek-Süess,
Senior MSAT Engineer,
Basel (CH)

How we manage our material topic

Responsible employer

The material topic of “Responsible employer” covers areas such as corporate ethics, communication, transparency, capacity utilisation and work-life balance, and is part of our CSR policy and Code of Conduct. Here, the responsibilities of the EHS & Sustainability department (responsible for sustainability issues in a general sense) and the HR department (responsible for health management in the traditional sense and financial benefits for employees) overlap. That is why measures and topics are coordinated between these two departments and a joint effort is made to drive them forward.

Project activities, with their changing and, at times, demanding workloads, have a major direct impact on employees. Maintaining a good balance between work and leisure time and offering compensatory activities are particularly important here. Managers regularly come together to exchange their experiences and also to develop and share solutions. The two relevant departments ensure the implementation of general improvements.

The results of the regular “Great Place to Work” surveys serve as an instrument for evaluating the effectiveness of the measures taken. They are discussed among management staff and in workshops with employees. The information gained from these exchanges is then used to derive measures whose effectiveness is being regularly evaluated.



GUARANTEEING LIFE-SAVING MEDICINES

In the midst of the pandemic, the biotech company Biomay set up a state-of-the-art facility for the production of key ingredients for Covid vaccines and cancer drugs in Vienna's 22nd district. The overall responsibility for planning and implementing this project was assigned to VTU.

"Every day that I walk into this building, I am proud of how we are expanding and helping so many people through the development of novel and truly life-saving medicines," says a delighted Hans Huber, Chief Executive Officer of Biomay. "At our new location, we can massively increase production volumes while also reacting much more quickly to changing market demands."

The "new location" is a 4,000-square-metre high-tech building in the Aspern Seestadt urban development. Biomay is a biopharmaceutical contract development and manufacturing organization (CDMO) supplying international customers with DNA plasmids (special DNA molecules), messenger RNA and other cellular materials for the produc-

tion of high-quality drugs. With the new production facility, the company is increasing its capacity tenfold. The term "life-saving medicines" is no exaggeration here: in 2021, for example, Biomay was able to extend its partnership with BioNTech SE to support the supply chain for the manufacture of Pfizer-BioNTech's Covid-19 mRNA vaccine.

When Biomay decided to build a new location for its 100 employees on the outskirts of Vienna, VTU was the obvious choice: Alexander Asbäck, Managing Director and Chief Operating Officer of VTU Group GmbH, remembers the first meeting in 2018 well: "We met in a residential area of Vienna, where the technicians were sitting together

in a laboratory and doing incredible things with molecules. It was absolutely clear that they really needed a new state-of-the-art location."

"Complete package" from VTU

VTU ultimately took care of this: planning and construction of the new location fell right in the middle of the coronavirus period and lasted from the end of 2019 to the end of January 2022. The building boasts bioreactors with a gross capacity of 5, 50, 150 and 750 litres, cleanrooms (with specially filtered air, e.g. for sterile filling) and laboratories. A specially dedicated section of the new building is used for the production of innovative, personalised drug batches, for example for cancer patients. VTU was entrusted with the entire project, from feasibility analysis and planning right through to construction, documentation and final certification. —



VTU planned and built a state-of-the-art biotech facility at the Biomay site in Vienna.



VTU developed climate-friendly concepts for the Italian Angelini factories.

FEASIBLE CLIMATE ACTION

The Italian pharmaceutical company Angelini was looking for the most climate-friendly solutions possible for generating thermal energy for its plants in Ancona and Casella – and VTU found them.

International pharmaceutical group Angelini requires thermal energy (steam, hot water and sanitary water) at its sites in Ancona and Casella, which is to be generated in the most climate-friendly way possible in the future. With this in mind, it commissioned VTU Italy to carry out a feasibility study in November 2022. This also encompassed innovative and sustainable technologies that are currently not yet available.

VTU ultimately examined two different scenarios: the first envisages the complete shutdown of the cogeneration plant in Ancona. In this case, the energy is to come partly from the photovoltaic system to be installed, and partly from the distribution

grid. In the second scenario, a new plant is implemented to produce green hydrogen, which – mixed with natural gas – feeds the cogeneration plant. Here, complete decarbonisation (saving carbon dioxide) is only possible when biomethane is available. The bottom line is that the first solution devised by VTU can save up to 4,400 tonnes of CO₂ equivalents, 14,600 cubic metres of water and over 150,000 euros in operating costs per year. In the second scenario, potential savings amount to a maximum of 1,300 tonnes of CO₂ equivalents and 417,000 euros in operating costs, with water consumption increased by about 2,000 cubic metres. The ball is now in the customer's court. —

FOCUS ON POTENTIAL SAVINGS

When planning a plant for Senn Chemicals to produce peptides for pharmaceuticals and cosmetics, VTU analysed the parameters for the most economical consumption of raw materials and energy in advance.

The company Senn Chemicals AG is joining forces with VTU to plan and construct a multi-product plant for the production of peptides, which are contained in numerous pharmaceuticals and cosmetic products, and a range of intermediate products, at the Dielsdorf (Switzerland) site in the western part of the company building by the third quarter of 2024.

The design phase was launched in March 2022. "From the very beginning, it was clear that sustainability would play a major role in the project. To achieve this, it was important to analyse material use, energy consumption and emissions in detail and to optimise processes from as early on as the planning stage so that the ecological footprint would be as small as possible," says Max Wassmer, Project Manager at VTU

Switzerland. To this end, potential for improvement was identified, qualified and evaluated in advance – also across all trades.

"Such potential includes, for example, reducing the solvent used during cleaning processes through buffering and reuse or only using the ventilation system in the cleanroom areas as and when it is required," Wassmer explains. During a joint workshop in August 2022, the partners defined 34 so-called "savings hotspots" for the current project and VTU's green engineering professionals also identified 26 more "tweaks" that can be applied to the entire company site in an effort to reduce the environmental impact. —

STRENGTHENING THE “HUMAN FIREWALL”

The IT team raised awareness among VTU colleagues on the topic of cyber security with fake fraud e-mails and a subsequent online training session.

Defrauding is allowed – but this only applied to the VTU Group in this very special case: at the end of 2022, the IT team sent three e-mails to all employees: “Two phishing e-mails were about stealing user names and passwords, while another e-mail attempted to install malware on employees’ laptops. Since it was a planned simulation, there was of course no danger to VTU,” explains the new IT Security Manager Harry Kohlbacher.

The initiative did have a serious message: “It only takes one opened malicious e-mail to infiltrate an entire company. Internet criminals have realised that often, the easiest way to break into a company network is through employees,” says Kohlbacher.

The campaign demonstrated just how important it is to make employees aware of this danger: the majority opened the e-mails at least in preview format, while about one fifth also opened links or Excel files. A subsequent online training course on cyber security preventive measures was completed by 54 per cent of the workforce. In order to be able to ward off attempts at fraud even more effectively, Kohlbacher now wants to strengthen what he calls the “human firewall” with further training sessions. —



In the newly created function of “IT Security Manager”, Harry Kohlbacher has been fighting cybercrime since November 2022 and is keen to continue to raise awareness among employees with various measures in the future.

How we manage the topic of

Data protection

The topic of “data protection” has become particularly important due to advanced digitalisation, and thus has a correspondingly high internal and external relevance for VTU, which is also set out in the Code of Conduct. On the one hand, data protection is about protecting (customer) data and, on the other hand, it is about protecting customer facilities against hacker attacks, which can have serious consequences from a financial, security and quality perspective.

When working on customer projects, the Manufacturing Execution System & Data Analytics department proposes, implements and, if necessary, audits protective measures for the plant after analysing the risks, enabling holistic cyber security concepts to be developed.

Internally, our IT department endeavours to strengthen the “human firewall” by offering training on cyber security and our security guidelines. Infomails and employee awareness-raising measures help to ward off attempts at fraud even more effectively.

The effectiveness of the measures taken can be directly derived from the “success” of internal phishing and social engineering campaigns. The result is incorporated into further training sessions.

Stakeholders are involved in the process through discussions and surveys, and the results obtained are incorporated into action plans.



DIGITALISATION: DRIVING FORCE FOR MORE SUSTAINABILITY

Trends such as energy monitoring and machine learning help to save resources. In these areas, VTU is taking a pioneering role.

“As VTU, we firmly believe that digitalisation is a vital factor when it comes to achieving greater sustainability in our industry. That is why we see it as our duty to act as a pioneer in this regard,” emphasises Andreas Schumacher, Director of Digitalisation.

Boosting energy efficiency

Digital technologies make it possible to collect and analyse data in real time and thus minimise waste and save resources. With the help of these technologies, VTU can simulate and optimise the energy efficiency of industrial plants, monitor the operation of systems and machines, reduce downtime and maintenance times and automate processes. Emerging trends include the use of artificial intelligence (AI) and machine learning (ML) for energy monitoring and controlling, building information modelling (BIM) for tracking CO₂ emissions from factories, and blockchain applications for tracking sustainable supply chains.

Schumacher: “But it’s not quite that simple. The biggest challenge lies in ensuring that data from different sources is compatible with each other and that it is complete and accurate.” This is the only way that the data can be used to optimise processes and reduce waste. “We are doing everything we can to overcome these challenges. After all, it is not by chance that VTU has ‘Technology and Environment’ in its name,” points out the Director of Digitalisation. —



Daniel Sandholzer is Director EHS & Sustainability (Environment, Health, Safety & Sustainability)

Commentary

We can do even better

In order for the topic of sustainability to be brought to life in the VTU Group and anchored in all our minds, it must be integrated as a key component of our corporate culture. To achieve this, it is necessary to involve all areas of the company – both in the exchange of opinions and in the implementation of concrete measures. We still see potential for improvement here, because our internal network is not yet sufficiently established that it really spans all countries and subsidiaries.

As a result, something is happening that we don’t really want – namely, a focus of sustainable initiatives on the locations in Austria. This is occurring because the implementation of measures is currently easiest here; after all, this is where the sustainability responsibilities and their network are currently most firmly rooted. We are, however, aware of this problem with the structures, some of which are still too weak, and the resulting regional imbalance.

The goal is to ensure that our sustainable initiatives reach and are rolled out in all countries in the future. After all, the enormous importance of sustainability does not end at national borders and we want to make our contribution to a bright future throughout the entire company.

In order to further strengthen the sustainability network within VTU and thus achieve a broader capacity for implementation, we need the support of all employees. We can do even better – let’s do it together! —

CHALLENGE ACCEPTED

What strategies does VTU pursue in its commitment to being an economically, socially and environmentally sustainable company? An interview with the managing directors of the VTU Group, Friedrich Fröschl (CEO), Alexander Asbäck (COO) and Matthias Steinbrink (CFO).

You provide services to corporate customers in sectors such as life sciences, chemicals and various other areas of the process industry. What kinds of trends have you observed and what do they mean for your company?

Alexander Asbäck: We are committed to sustainability in all areas of all our proj-

ects. Together with our customers, we design process plants as resource-efficiently as possible in the context of green engineering, in terms of both construction and operations. We tackle the challenges associated with transforming our customers' manufacturing processes

and managing energy in such a way as to optimise our ecological footprint by engaging in continuous training and development. This is how we ensure that VTU remains a competent and future-oriented technology partner company.

How is the social, economic and political environment evolving and how does this influence your commitment to sustainability?

Friedrich Fröschl: The topic of sustainability is currently omnipresent in all areas of life. In the VTU Group, this begins with recruiting and continues right through to meetings with our customers. Due to increasing political and social pressure and ever stricter regulations, sustainability is also becoming more and more important factor for our customers and suppliers, and we can see that the topic is now very widespread. For a long time now, it has not only been about the ecological footprint of the company, but also about the quality of internal procedures and work processes. At VTU, for example, we have defined a Code of Conduct that ensures correct conduct within our business, and established a series of further regulations – for example on diversity, the environment, safety and health – in our CSR policy.

How do you shape your business model, strategy and corporate goals to ensure that you are having a positive impact on the economy, the environment and people while avoiding to create a negative one?

Matthias Steinbrink: As already mentioned, VTU has a Code of Conduct, which was revised in 2021. In particular, it covers the topics of safety, responsibility towards colleagues, customers and other business partners, society and our environment, as well as the issue of sustainability in general. The Code of Conduct reflects the attitude that the management team expects from VTU employees on these issues,

“Our goal is to operate ever more sustainably by constantly improving our own processes.”

Alexander Asbäck

establishes the course of action to take in unclear situations and illustrates this with practical examples. In 2022, our CSR policy was added to the Code of Conduct. It is important to us as the management team that we too embody these values in our day-to-day activities at all levels.

What is the short- and long-term vision behind this?

Alexander Asbäck: Our goal is to operate ever more sustainably by constantly improving our own processes. We will work intensively with our customers to develop solutions that contribute to the well-being of future generations. Our vision is to look at the environmental, safety and sustainability impact of every project and consider it from both an economic and environmental perspective.

How satisfied are you with what you achieved in 2022 when you look back on your most important goals?

Matthias Steinbrink: On the whole, we are satisfied with the way in which the VTU Group is developing. It is great to see how the area of sustainability has continued to develop in the past year. But to be totally honest, the ins and outs are more complex than we initially thought. We have already set individual targets and measures to reduce our CO₂ emissions, but these still need to come together into an overall strategy that is compatible with the goals of the Paris Agreement. The calculation of the gender pay gap is now complete. In an effort to protect our employees, we are still

in the process of further improving our training plan and are also working on creating an EHS manual for the entire VTU Group.

What's next for VTU?

Friedrich Fröschl: Even though we have to recognise that it will take more effort than we thought to drive forward the issue of sustainability, there is still a great deal that we want to achieve. In 2023, VTU plans to join the UNGC (United Nations Global Compact), after which we will address our contribution to the Sustainable Development Goals (SDGs). We are also in the process of introducing the ISO 45001 standard, and “science-based targets” (SBTs) will also play an important role in the future. Overall, we want to further increase awareness of and competence in sustainable technologies and energy efficiency throughout the company in order to guarantee high-quality implementation in our projects. –

“At VTU, sustainability begins with recruiting and continues right through to meetings with our customers.”

Friedrich Fröschl

“On the whole, we are satisfied with the way in which the VTU Group is developing.”

Matthias Steinbrink





At Achema 2022, the world's leading trade fair for the process industry, VTU showcased its digital offering.



SHARED KNOWLEDGE

VTU passes on its extensive know-how at industry events and international trade fairs – and is also constantly learning new things itself.

“We are a service provider in a competitive market that is heavily based on expertise and trust. Our unique selling point is that we cover the entire spectrum, from planning and implementation through to process optimisation and certification management,” says Konrad Schaefer, Head of Consulting at VTU Engineering GmbH: “Specialist presentations give us the opportunity to convey this broad range of services. At the same time, ongoing training and engaging in exchange with other experts are indispensable for us.”

For example, Michele Schio, Automation Engineer at VTU Italy, presented the case study of a northern Italian pharmaceutical company with evaporator towers at the

Annual Conference of the International Society for Pharmaceutical Engineering (ISPE) in Orlando in November 2022. VTU succeeded in reducing the amount of energy used to operate the towers by more than a quarter thanks to its specially developed process optimisation software.

Sustainable transformation

At Achema 2022 in Frankfurt, the world's leading trade fair for the process industry, VTU showcased its new digital offering, which is specifically designed to meet the increasing demands of innovative production facilities in the life sciences, biopharmaceutical and chemical industries. The goal here is again to promote industrial plants that are as environmentally friendly,

resource-efficient, economical and safe as possible. Max Wassmer, Project Manager at VTU Switzerland, also showed how the transformation to sustainable manufacturing can succeed and presented possibilities for green hydrogen infrastructure in the industry. Alessandro Rosengart, Process Engineer at VTU Italy, spoke about “Green Value Engineering” and its potential. Max Wassmer also gave a presentation on the topic of “Transformation to Sustainability” at the Industry Exhibition for Process and Laboratory Technology (ILMAC) in Lausanne. –

OUR GOALS

STATUS OF GOALS FOR 2022				
Area	Goal	Status	Measure	Comment
Understanding sustainability	Survey external stakeholders on their expectations of VTU and their views on material topics	partially implemented	Stakeholder questionnaire sent out to suppliers in Q4 2022	Due to ESRS requirements still being unclear, the survey of external stakeholders has been postponed in order to avoid a situation where the same stakeholder groups have to answer two different questionnaires shortly after each other
	Develop a strategy to reduce CO ₂ emissions across the VTU Group (by 2022)	⊗	Develop an overall strategy that is compatible with the (main) goals of the Paris Agreement (limit global warming to 1.5°C above pre-industrial levels if possible and ensure a climate-neutral economy by 2050)	Individual measures set
Environment and climate action	Reduce CO ₂ emissions per business travel kilometre by 10%	⊙	Order e-cars; encourage public transport use	Individual measures set
	Reduce CO ₂ emissions per company fleet kilometre by 10%	⊗	Different local initiatives to support public transport use (AT: public transport subsidy, company bike; DE: JobRad; CH: mobility subsidy; across the board: selective bike repair kits and company bikes «Firmenrad» for journeys to the station or to customers' premises)	Reduction of 14.17% compared to 2021 (the accuracy of rail-km recording was increased significantly; the higher number of rail-km recorded in 2022 has a major impact on the result)
	Create a tool for the selection and development of office locations that meet certain sustainability criteria	⊗	Increase the proportion of company vehicles with electric or hybrid drive systems	Reduction by 7.68% compared to 2021 (ten of the e-cars ordered have not yet been delivered due to long delivery times in 2022)
	Ensure consistent calculation of emissions	⊙	Establish a catalogue of requirements for branches regarding green electricity, energy-efficient construction, accessibility by public transport, barrier-free access (mandatory for new branches, as a goal for existing branches where possible)	Collection of ideas has taken place – structured document must first be drafted from it
		⊙	Same calculation methodology for calculating emissions in 2021 and 2022	2021 and 2022 CCF calculation via ClimatePartner
Responsible employer	Increase the proportion of women in management to 25%	⊗	Recalculation of CO ₂ emissions (2020, 2021, 2022)	Due to a change of ownership, the continuation of the calculation method has not yet been established, therefore a recalculation of 2020 has not yet taken place
	Increase the percentage of appraisal interviews completed on time to 85%	⊗	Implementation of awareness workshops on the topic of female managers in 2022	Increase to 22.4% as of 31.12.2022 compared to 20.8% as of 31.12.2021; considering only those managers newly appointed in 2022, the proportion of women is 29.3%
	Determine gender pay gap	⊙	Raising staff awareness of importance and training reminders	Result: 69% of appraisals were completed on time
Safety and security	Better alignment with the target group of the training concept for employee protection	⊗	Internal calculation of the gender pay gap	Due to the very diverse field of functions and the wide range of experience of the employees at VTU, a detailed description needs to be prepared to ensure that the gender pay gap is considered correctly (see Data Fact Sheet)
	Overarching and standardised EHS management within VTU and its subsidiaries	⊗	Revise the training concept for employee protection	Concept development completed, training revision pending

⊙ implemented ⊗ delayed ⊙ implemented ⊙ on hold ⊗ not implemented

SUSTAINABILITY GOALS			
Area	Goal	Measure	Comment
Environmental	Conserve/save resources in the offices	Replace existing coffee capsule machines in all offices by the end of 2024	Initialisation of the measure as early as 2023, but replacement may not actually be possible until later due to contracts that do not expire until 2024
		Change paper types used at all locations: from the end of 2023, only types with a low ecological footprint are to be ordered at all locations	Minimisation of the ecological footprint through increased recycling of paper, short transport routes, etc.
		Introduce collection of empty toner cartridges at all locations for recycling by the end of 2023	Focus on local recycling initiatives with proceeds donated to good causes
		Switch to LED lights in the offices by the end of 2024	By the end of 2023, check where the switch can be made to LED lights; implementation by the end of 2024
	Continuous reduction of greenhouse gas emissions	Develop a strategy compatible with the goals of the Paris Agreement to reduce CO ₂ emissions across the VTU Group by the end of 2024	Goal carried forward from 2022 (individual measures set, but overall strategy tbd)
		Purchase green electricity at 50% of locations by the end of 2025	
		Reduce CO ₂ emissions per km by 10% by the end of 2023 by increasing the share of company vehicles with electric or hybrid drive systems and measures to increase the use of public transport for business travel and commuting to work	Goal partially carried forward from 2022, but this time reduction of targeted emissions is displayed as the total per business travel km and company fleet km
Create a tool for the selection and development of office locations that meet certain sustainability criteria	Establish a catalogue of requirements for branches regarding green electricity, energy-efficient construction, accessibility by public transport, barrier-free access (mandatory for new branches, as a goal for existing branches where possible)	Goal carried forward from 2022	
Social	Company-wide introduction of ISO 45001	Introduce all required processes for ISO 45001 in 2023	E.g. legal register, internal audit at all locations
		External certification according to ISO 45001 as of 2024	
	Increase the proportion of women in management to 25% by the end of 2023	Corresponding LinkedIn campaign in 2023 aimed at women in general and initiative with the aim of attracting more women to management positions	Goal carried forward from 2022; planning kick-off of the initiative at the beginning of June 2023
Governance	Introduction of the "Code of Conduct for Suppliers"	Create a "Code of Conduct for suppliers" by the end of 2023	
		Join United Nations Global Compact (UNGC) in 2023	
	Integration of the SDG concept into the corporate strategy	Autumn 2023 SDG workshop with various stakeholders	Evaluation of the SDGs most relevant for VTU
		Include the SDGs in the 2023 CSR Report	Assignment of the goals in the goal table to SDGs
	Expansion of opportunities to work from home	Revise and roll out the "Mobile Work and Sabbatical" OP in 2023	
Percentage of appraisal interviews completed on time is 85%	Raising staff awareness of importance and training reminders	Goal carried forward from 2022	
Raising awareness of compliance and Code of Conduct	Create a mandatory training module for all employees by the end of 2023		
Across the board	Raising awareness among employees through internal sustainability training	Create an annual training session on general sustainability topics that is mandatory for all employees by the end of 2023	Contents: climate change, the planetary boundaries, concrete measures for a sustainable lifestyle, etc.
		Set up an annual basic training session on "Green Engineering" that is mandatory for all engineers by the end of 2023	
	Inclusion of CSR, incl. environmental criteria, in supplier rating	Prepare and deliver a training session on the relevant OP in 2023	OP adaptation already implemented; training of relevant employees pending
		Enquire about CSR, incl. environmental criteria, in supplier ratings from 2023 onwards	

GRI CONTENT INDEX

Statement of use	VTU has reported the information cited in this GRI content index for the period 1.1.2022 to 31.12.2022 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI		TOPIC		PAGE
The organization and its reporting practices				
GRI 2	-1	Organizational details	https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2022.pdf	03
GRI 2	-2	Entities included in the organization's sustainability reporting	There are no differences between the entities included in the financial report and those included in the sustainability report. All entities belonging to the VTU Group are included in both reports. Both financial and sustainability reporting is carried out by a central office and therefore the same figures are collected using the same methodology (the parent company owns 100% of shares in all subsidiaries). There were no mergers, acquisitions or disposals of subsidiaries (entities) of VTU in the reporting period.	03
GRI 2	-3	Reporting period, frequency and contact point	Financial reporting period: financial year 2022 Publication of the report: 13 July 2023	03
GRI 2	-4	Restatements of information	None	23
GRI 2	-5	External assurance		03
Activities and workers				
GRI 2	-6	Activities, value chain and other business relationships	https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2022.pdf	02, 03, 10
GRI 2	-7	Employees	https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2022.pdf	02, 03
GRI 2	-8	Workers who are not employees	VTU employed seven temporary workers (total number of those active during the year; no significant fluctuations). Depending on the scope and content of the project, external workers are employed as contractors or subcontractors for special tasks, such as the design of HVAC, monitoring of occupational health and safety on construction sites, etc. The data regarding employees was taken from the corresponding internal database. https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2022.pdf	23
Governance				
GRI 2	-9	Governance structure and composition	https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2022.pdf	18
GRI 2	-10	Nomination and selection of the highest governance body	https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2022.pdf	23
GRI 2	-11	Chair of the highest governance body	https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2022.pdf	04
GRI 2	-12	Role of the highest governance body in overseeing the management of impacts	https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2022.pdf	05
GRI 2	-13	Delegation of responsibility for managing impacts	https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2022.pdf	17
GRI 2	-14	Role of the highest governance body in sustainability reporting	https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2022.pdf	03
GRI 2	-15	Conflicts of interest	Procedures to avoid conflicts of interest are described in the Code of Conduct: https://www.vtu.com/fileadmin/content/news/PDFs/VTU.PY.00.002-02_Code_of_Conduct_20230123.pdf Observations in this regard can be reported via the Compliance Line.	23

GRI 2	-16	Communication of critical concerns	“Critical matters” reported via the Compliance Line are reported to the Supervisory Board if relevant. During the reporting period, several critical matters were reported to and discussed by the highest governance body.	05
GRI 2	-17	Collective knowledge of the highest governance body	Bi-weekly meetings are held between the CEO and the Director EHS & Sustainability to discuss current sustainability issues. In addition, EHS issues are regularly presented to the Supervisory Board/Advisory Board.	24
GRI 2	-18	Evaluation of the performance of the highest governance body	Annual assessment carried out by the independent advisory board (appointed by DPE). https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2022.pdf	24
GRI 2	-19	Remuneration policies	not reported	24
GRI 2	-20	Process to determine remuneration	Remuneration policy in which employees participate depending on the economic success of the company. Managers’ remuneration may be paid subject to the achievement of individual and corporate goals.	24
GRI 2	-21	Annual total compensation ratio	not reported	24
Strategy, policies and practices				
GRI 2	-22	Statement on sustainable development strategy	The VTU Code of Conduct and CSR policy can be accessed at: https://www.vtu.com/en/sustainability	05, 19
GRI 2	-23	Policy commitments	Once a year, goals and general status are examined as part of the management review, and additional or corrective measures are taken as required. Risks and possible consequences of inaction are assessed for all decisions, thus taking account of the precautionary approach to social and environmental issues. Project risk management and incident management also comprise incidents resulting in personal injury or environmental or property damage. Both are part of an integrated continuous process management for improvement through root cause analysis and group-wide learning from incidents. VTU Code of Conduct and CSR policy available at: https://www.vtu.com/en/sustainability	05, 18, 19
GRI 2	-24	Embedding policy commitments		05
GRI 2	-25	Processes to remediate negative impacts	VTU Compliance Line: There is a “digital mailbox” for suggestions for improvement (vtu@vtu.com).	05
GRI 2	-26	Mechanisms for seeking advice and raising concerns	Concerns regarding conflicts of interest can be raised anonymously via a whistleblowing system (external partner: provider “LegalTegrity”; available in English only). Reporting procedure: 1. the report is made via the LegalTegrity portal 2. the report is reviewed by an independent lawyer 3. feedback is given to the reporter (still anonymous) 4. in the event of a substantial report, it will be forwarded to the company (Head HR Group/Head Legal) 5. investigation into the allegations and treatise Employees have been informed about the “VTU Compliance Line” and the process of reporting misconduct there via an e-mail from the “Head HR & Legal Group” with a link to an article on the internal “Elvis”.	24
GRI 2	-27	Compliance with laws and regulations	no significant violations in the reporting period	24
GRI 2	-28	Membership associations	EcoVadis-listed supplier (silver); involved in working group on process safety headed by TÜV Austria and BMDW in 2021; member of ISPE (International Society for Pharmaceutical Engineering) and Austrian Economic Chamber; plans to join UNGC in 2023	24
Stakeholder engagement				
GRI 2	-29	Approach to stakeholder engagement		08, 09
GRI 2	-30	Collective bargaining agreements	All employees are hired based on collective labour/bargaining agreements and legal requirements.	24
GRI 3 Material topics				
GRI 3	-1	Process to determine material topics		08, 09

GRI 3	-2	List of material topics	In the preliminary screening, the topic blocks “Indirect economic impacts”, “Taxes”, “Materials”, “Biodiversity (species diversity)”, “Waste”, “Water and effluents”, “Environmental compliance”, “Supplier environmental assessment”, “Freedom of association and collective bargaining”, “Child labour”, “Forced or compulsory labour”, “Rights of indigenous peoples”, “Supplier social assessment”, “Public policy”, “Marketing and labelling” as well as “Socio-economic compliance” are classified as secondary and thus not material for VTU – compared to the other topics – and are therefore not included in the list of material topics.	08
GRI 3	-3	Management of material topics		07, 10, 11, 13, 16, 21, 22
GRI 201 Economic performance				
GRI 201	-1	Direct economic value generated and distributed	Net revenue: €173.1 million Equity: €27 million (incl. investment grants) External capital: €129.8 million Total capital: €156.8 million	25
GRI 201	-2	Financial implications and other risks and opportunities due to climate change	VTU is not directly affected by the consequences of climate change. While there are no negative effects expected in the medium term on the service portfolio, there are a wide range of opportunities to develop sustainable technologies together with and for customers. Based on the targets specified (e.g. carbon neutrality), VTU sees additional growth potential over the medium to long term through the sustainability approaches of customers. Among other things, VTU has adopted a forward-looking approach over the last few years in the area of “Transformation to Sustainability” and has also been implementing this for many years now in the engineering of its projects.	25
GRI 201	-3	Defined benefit plan obligations and other retirement plans	Obligations for pension payments are 100% externally funded. The normal statutory tables and specifications are used to calculate the reserves. Pension payments are projected once per year. Percentage of annual salary contributed by employee or employer > 95%.	25
GRI 201	-4	Financial assistance received from government	- Research and education bonus: VTU Engineering AT €66,800 - Salary and wage cost subsidies: VTU Group: €469,000 (of which €331k Covid-19 aid) - Investment subsidies: VTU Group: €52,000 - Energy cost subsidy: VTU Group: €90,000 - Other benefits/subsidies: VTU Group: €60,000	25
GRI 202 Market presence				
GRI 202	-2	Proportion of senior management hired from the local community	Definition of VTU senior management: employees who manage other employees from a professional or disciplinary point of view. In terms of top-level management: 100% (from DE, AT, IT, BE), in terms of management at all levels: around 98% (from the countries of the VTU sites) https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2022.pdf	25
GRI 203 Indirect economic impacts				
GRI 203	-1	Infrastructure investments and services supported	None	25
GRI 203	-2	Significant indirect economic impacts	None	25
GRI 205 Anti-corruption				
GRI 205	-1	Operations assessed for risks related to corruption	No comprehensive risk assessment with regard to corruption risks, but a review is carried out annually as part of the audit by an external auditor.	25
GRI 205	-2	Communication and training about anti-corruption policies and procedures	84.17% of employees completed the training in 2022 via their access to the VTU Compliance Line (whistleblowing system).	25
GRI 205	-3	Confirmed incidents of corruption and actions taken	None in the reporting period	25

GRI 206 Anti-competitive behaviour				
GRI 206	-1	Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	None in the reporting period	26
GRI 301 Materials				
GRI 301	-1	Materials used by weight or volume	The use of materials was not considered to be a significant issue for VTU as a provider of services, which is why this item is not discussed in detail in this report. The direct "products" of VTU are projects and files that are mainly created using digital media, office materials and paper documents.	26
GRI 302 Energy				
GRI 302	-1	Energy consumption within the organization	https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2022.pdf	26
GRI 302	-2	Energy consumption outside of the organization	At VTU, this refers to business travel and commuting https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2022.pdf	26
GRI 302	-3	Energy intensity	https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2022.pdf	26
GRI 302	-4	Reduction of energy consumption	No cross-site energy saving and energy efficiency initiatives were implemented in 2022.	26
GRI 302	-5	Reductions in energy requirements of products and services	Due to the nature of our products (each product is a unique custom-made product), a general statement or calculation is not possible.	26
GRI 303 Water and effluents				
GRI 303	-1	Interactions with water as a shared resource	VTU only uses water during office operations.	26
GRI 303	-5	Water consumption	https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2022.pdf	26
GRI 304 Biodiversity				
GRI 304	-2	Significant impacts of activities, products and services on biodiversity	VTU's office activities do not have a direct impact on biodiversity; VTU does, however, have an indirect impact on biodiversity through the activities along our value chain.	26
GRI 305 Emissions				
GRI 305	-1	Direct (Scope 1) GHG emissions	https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2022.pdf	06
GRI 305	-2	Energy indirect (Scope 2) GHG emissions	https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2022.pdf	06
GRI 305	-3	Other indirect (Scope 3) GHG emissions	https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2022.pdf	06, 07
GRI 305	-4	GHG emissions intensity	https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2022.pdf	26
GRI 305	-5	Reduction of GHG emissions		06
GRI 305	-6	Emissions of ozone-depleting substances (ODS)	n/a	26
GRI 305	-7	Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant air emissions	n/a	26
GRI 306 Waste				
GRI 306	-1	Waste generation and significant waste-related impacts	https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2022.pdf	26
GRI 307 Environmental compliance				
GRI 307	-1	Non-compliance with environmental laws and regulations	None in the reporting period	26
GRI 308 Supplier environmental assessment				
GRI 308	-1	New suppliers that were screened using environmental criteria	Enquire about environmental criteria in supplier evaluations from 2023 onwards	26

GRI 308	-2	Negative environmental impacts in the supply chain and actions taken	Enquire about environmental criteria in supplier evaluations from 2023 onwards Impacts on residents and society/general public due to construction site and plant operations: emissions from construction sites and facilities (machine and vehicle exhaust fumes, waste (rubble, excavated material, construction waste), noise pollution Measures taken: Communication with residents and, if necessary, compensation (e.g. where a house has been dirtied by construction site work → Voucher distribution for facade cleaning) Negative environmental impacts along the supply chain due to: - Degradation of the raw materials of the purchased materials or the goods produced from them and their transport - Energy and raw material use (e.g. steel, chemicals, water, steam, electricity) - Various transports (delivery of raw materials, product collection, delivery of equipment to the installation site, etc.) - Various emissions during construction activities (from machines/vehicles/processes; waste, effluents) - Impacts due to use of plant products (e.g. different waste generated by production, energy consumption due to product use → plants very different, therefore possible impacts also very different) Measures taken: energy-efficient and resource-saving engineering; process optimisations	10
GRI 401 Employment				
GRI 401	-1	New employee hires and employee turnover	https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2022.pdf	27
GRI 401	-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	not reported	27
GRI 401	-3	Parental leave	https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2022.pdf	27
GRI 402 Labour/management relations				
GRI 402	-1	Minimum notice periods regarding operational changes	VTU complies with the relevant national statutory requirements.	27
GRI 403 Occupational health and safety				
GRI 403	-1	Occupational health and safety management system	SCC and in accordance with local legislation	11
GRI 403	-2	Hazard identification, risk assessment and incident investigation		11
GRI 403	-3	Occupational health services	The Safety and Occupational Health Representatives required by law (e.g. occupational physician, company doctor) are assigned externally and their services are available to employees free of charge if required.	27
GRI 403	-4	Worker participation, consultation and communication on occupational health and safety		11
GRI 403	-5	Worker training on occupational health and safety		11
GRI 403	-6	Promotion of worker health	Various site-/country-specific measures, e.g. fruit provided, option of psychological counselling, height-adjustable desks and tables. In several countries, employees are offered the opportunity to lease a bicycle at a reduced price in cooperation with corresponding service companies. The entry fee for various sporting events is also covered.	27
GRI 403	-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		11
GRI 403	-8	Workers covered by an occupational health and safety management system	100%	27

GRI STANDARDS

GRI 403	-9	Work-related injuries	https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2022.pdf	28
GRI 403	-10	Work-related ill health	None	28
GRI 404 Training and education				
GRI 404	-1	Average hours of training per year per employee	https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2022.pdf	28
GRI 405 Diversity and equal opportunity				
GRI 405	-1	Diversity of governance bodies and employees	https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2022.pdf	02, 03
GRI 405	-2	Ratio of basic salary and remuneration of women to men	https://www.vtu.com/fileadmin/content/news/PDFs/FactsFigures_2022.pdf	28
GRI 406 Non-discrimination				
GRI 406	-1	Incidents of discrimination and corrective actions taken	None in the reporting period	28
GRI 410 Security practices				
GRI 410	-1	Security personnel trained in human rights policies or procedures	n/a, as this is assigned by VTU customers	28
GRI 414 Supplier social assessment				
GRI 414	-1	New suppliers that were screened using social criteria	Supplier rating according to CSR criteria as of 2023	28
GRI 414	-2	Negative social impacts in the supply chain and actions taken	Supplier rating according to CSR criteria as of 2023	28
GRI 415 Public policy				
GRI 415	-1	Political contributions	None	28
GRI 416 Customer health and safety				
GRI 416	-1	Assessment of the health and safety impacts of product and service categories	Due to VTU's broad service portfolio, it is not possible to make a statement about a percentage; a large part of our products (planning of plants) is checked on a project-specific basis with regard to health and safety impacts (risk analyses).	28
GRI 416	-2	Incidents of non-compliance concerning the health and safety impacts of products and services	None in the reporting period	28
GRI 418 Customer privacy				
GRI 418	-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	None in the reporting period	28
GRI 419 Socioeconomic compliance				
GRI 419	-1	Non-compliance with laws and regulations in the social and economic area	No significant violations in the reporting period	28



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