

Facts & Figures

VTU 2024

Revision	Date	Author
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1 About this document

The document Facts & Figures VTU 2024 contains the figures and information underlying the sustainability report. The used performance indicators are in reference to the standards defined by the Global Reporting Initiative (GRI). The European Sustainability Reporting Standards (ESRS) are also referenced.

This document is an important part of VTU's sustainability reporting. The reporting includes both the sustainability report and the document Facts & Figures and applies to all companies in the VTU Group. These companies are also included in VTU's financial report.

Both financial and sustainability reporting are conducted centrally. Therefore, the same figures are recorded using the same methodology, as the parent company owns 100% of the shares in all subsidiaries.

2 Company information

VTU offers a wide range of engineering services for the process industry, including:

- Design and planning of process plants and entire production facilities
- Plant optimization
- General planning of major investments
- Industrial digitalization
- Project management and project controlling in all project phases
- EPCMv services
- Consulting, e.g., for safety studies

For the pharmaceutical industry, VTU offers highly specialized services, including:

- Qualification and validation according to cGMP
- Development, transfer, and regulatory submission of production processes
- Inspections and audits

2.1 Ownership and company structure

The majority of the VTU Group is held by the private equity firm Altor. The remaining shares are in free float, partly held by VTU employees.

The VTU Group consists of the parent company VTU Management GmbH and several subsidiaries (see Figure 1, showing also the headquarters of the entities), which operate 34 branches in 7 countries (headquarters of the entities are shown as).

During the reporting period, there were no acquisitions or disposals of VTU subsidiaries. Likewise, there were no changes in the number or location of branches.

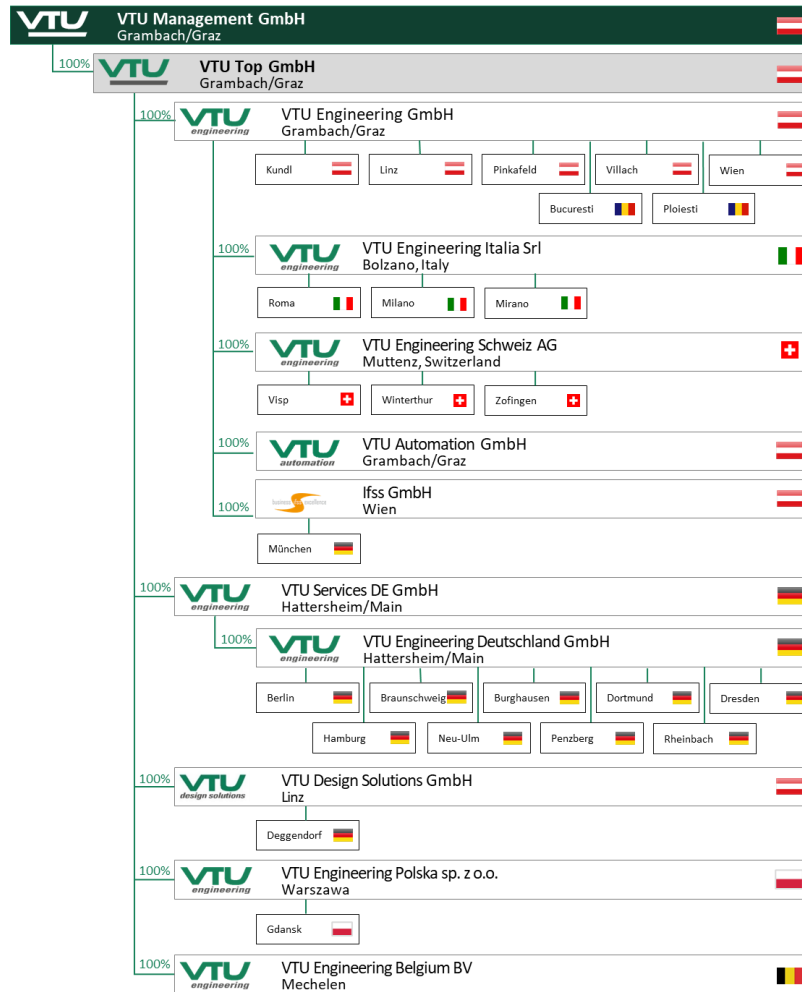


Figure 1: Structure of VTU and branch locations

2.2 Economic performance

Table 1: Financial KPIs

	mEUR
Net revenue	167.23
Gross profit	127.27
Equity capital (incl. investment subsidies)	159.09
External capital	86.96
Total capital	288.22

2.3 Financial assistance received from government

VTU group received the following financial assistance from government::

- Investment subsidies: € 20,300
- Other benefits/subsidies: € 111,300

3 Organization

3.1 Corporate Management

VTU is led by a group of governing bodies that interact with each other, control each other, and are interdependent. These governing bodies are the Shareholder Committee, the Supervisory Board, and the Executive Board. The appointment and selection of these governing bodies are carried out by VTU's majority owner, Altor. Professional and social qualification criteria are considered, and diversity is promoted.

Table 2: Composition of governing bodies

	Shareholder Committee		Supervisory Board		Executive Board	
	#	%	#	%	#	%
Female	1	25.0 %	1	25.0 %	0	N/A
Male	3	75.0 %	3	75.0 %	5	100 %
Other	0	N/A	0	N/A	0	N/A
Not reported	0	N/A	0	N/A	0	N/A
Total	4		4		5	

Shareholder Committee

The highest governing body of VTU is the Shareholder Committee, which acts as the decision-making body. It is also responsible for high-level risk management within the VTU Group. Additionally, it serves as an advisory body for the Supervisory Board and the Executive Board.

The Shareholder Committee consists of one independent member (male) and three representatives of the majority shareholder (two male, one female).

Supervisory Board

The Supervisory Board is the highest control body of VTU. It ensures that regulatory requirements are implemented by the Executive Board, that the company's strategic direction aligns with the owner's vision, that the company is managed sustainably according to the requirements, and that the defined goals are achieved.

The Board consists of two independent advisory members (both male), who bring experience from leading large engineering groups and production companies, as well as two representatives of the majority shareholder (one male, one female). This mix of experiences from different areas provides the best possible support for the development of the VTU Group. The Board meets quarterly, with the Executive Board reporting.

Executive Board

The Executive Board consists of the CEO, CFO, two Executive Directors of Operations, and the Executive Director of Human Relations & Communication at VTU. At the board level, the CEO is responsible for economic, environmental, and social issues, as well as for reviewing and approving the related published information. As the Chief Executive Officer and thus the highest executive and internal control body, he reports to the independent Supervisory Board. This oversight reduces conflicts of interest.

3.2 Strategy, policies and vision

The Executive Board is responsible for the development, approval, and adjustment of the company's strategy, policies, and visions within the framework of the values and goals of the VTU Group. To support the Executive Board, there is a Management Board consisting of all managing directors of VTU's subsidiaries (see Figure 2).

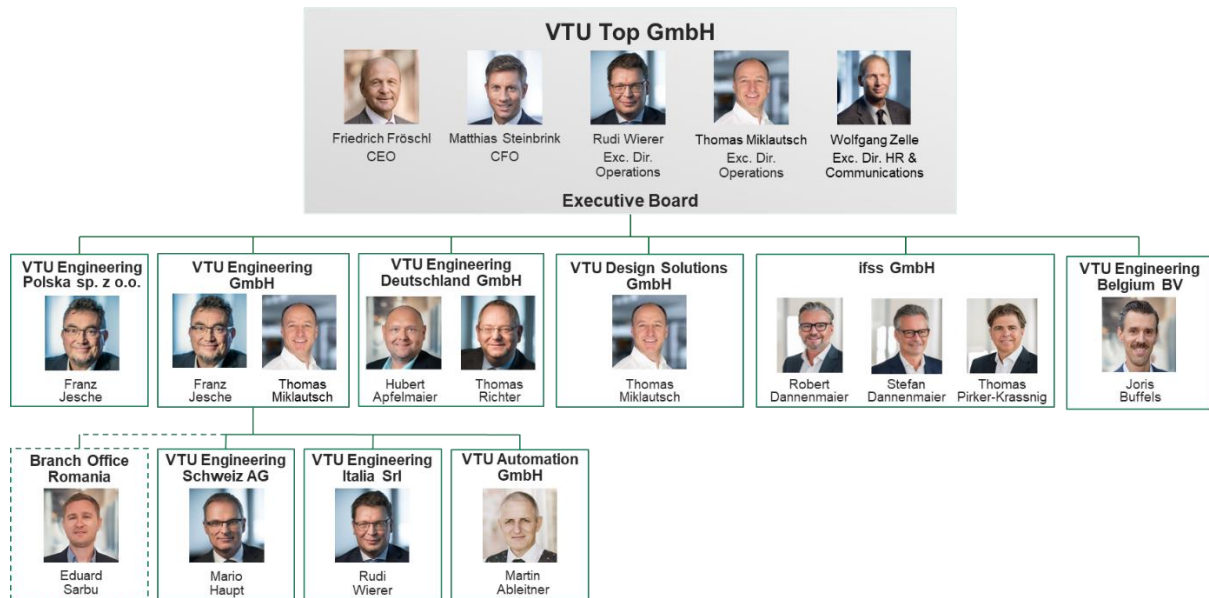


Figure 2: Management Board of VTU group

This Management Board creates an annual plan for the various business fields and areas with corresponding short- and medium-term goals. The results and goals of the past year, as well as economic and societal developments, and sustainable aspects are included in the planning.

To build a strong foundation, employees are also involved in this development. For example, the mission statement, which reflects VTU's mindset and self-image, was developed together with young employees of VTU.

Once a year, goals and the general status are reviewed as part of the management review, and additional or corrective measures are taken if necessary. Risks and potential consequences of inaction are evaluated in all decisions, considering the precautionary approach regarding social and environmental issues.

Project risk management and incident management also cover incidents that lead to personal, environmental, or property damage. Both processes are part of an integrated continuous process management system aimed at improvement through root cause analysis and group-wide learning from incidents.

3.3 Corporate Social Responsibility

The responsibility for Corporate Social Responsibility (CSR) lies with the management of the VTU Group. The Executive Board discusses and decides on issues and goals related to sustainability. The Director EHS¹ & Sustainability is responsible for implementing and further developing these decisions within the entire organization. Together with the assigned sustainability manager and the senior managers at the country level, they drive strategic contributions to sustainable development. The

¹ Environment, Health and Safety

implementation of tasks and projects decided by the Executive Board or as part of the strategic annual planning can thus be delegated to the country and branch level.

Regular meetings or meetings as needed take place between the CEO and the Director EHS & Sustainability to discuss current sustainability issues.

Key issues in the context of sustainability and EHS are regularly reported and discussed by the Director EHS & Sustainability with the Executive Board. CSR and the derived metrics are also part of the annual management review.

3.4 Stakeholder Management

On an annual basis, VTU's management conducts a review of the stakeholder landscape and discusses the interests of stakeholders as well as the risks and opportunities associated with them.

The key stakeholders identified for VTU are (in alphabetical order):

- Shareholders
- Supervisory/Advisory Board
- Internal service providers
- Corporate clients
- Suppliers
- Management/Executives
- Employees
- Subsidiaries

The goal of involving these stakeholders in communication is to ensure that their interests and needs in their relationship with VTU are known and can be considered in VTU's strategies, goals, and actions.

Since communication is carried out by a large number of different functions within VTU, a survey was conducted using the SurveyMonkey tool in March 2023 to understand the communication methods and networks within VTU. The results are shown in Figure 3.

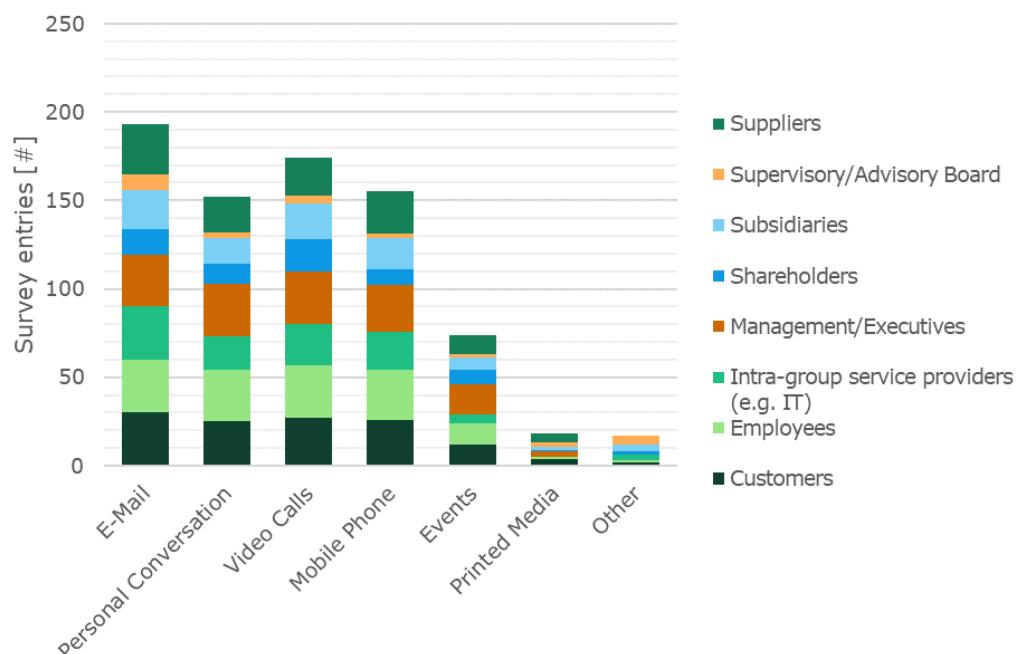


Figure 3: Stakeholder communication channels

The communication methods "Chat/LinkedIn," "Social Media," and "Websites" were mentioned and summarized as "Other."

This allows management to utilize various communication channels to receive specific feedback or send information to a particular stakeholder group.

4 Employment

VTU operates a business without seasonal impacts, so there are no significant fluctuations in the number of employees over a reporting year. The number of employees decreased in 2024.

The reference date for the employee numbers in the following chapters and tables is December 31 of each year. In 2024, a total of 106 new employees were hired.

4.1 Number of employees and executives

Managers include all line management positions within the organization. Managers are defined as employees who lead other employees from a disciplinary perspective.

Regarding top management (the first two management levels), 100% come from VTU countries (DE, AT, IT, BE). For all management levels, around 97% come from the countries of VTU branches.

Table 3: Number of employees (heads) VTU group and countries according gender

	VTU Group		AT		DE		IT	
	#	%	#	%	#	%	#	%
Female	450	38.1 %	231	38.7 %	108	33.4 %	41	40.2 %
Male	730	61.9 %	366	61.3 %	215	66.6 %	61	59.8 %
Other	0	N/A	0	N/A	0	N/A	0	N/A
Not reported	0	N/A	0	N/A	0	N/A	0	N/A
Total	1180		597		323		102	

	CH		RO		PL		BE	
	#	%	#	%	#	%	#	%
Female	38	42.7 %	25	64.1 %	4	25.0 %	3	21.4 %
Male	51	57.3 %	14	35.9 %	12	75.0 %	11	78.6 %
Other	0	N/A	0	N/A	0	N/A	0	N/A
Not reported	0	N/A	0	N/A	0	N/A	0	N/A
Total	89		39		16		14	

Table 4: Number of executives (heads) VTU group according gender

	#	%
Female	54	27.0 %
Male	146	73.0 %
Other	0	N/A
Not reported	0	N/A
Total	200	

Table 5: Number of employees and executives (heads) VTU group belonging to a minority or disadvantaged group²

	#	%
Employees	11	0.9 %
Executives	2	1.0 %

Table 6: Number of employees (heads) VTU group according age range

	#	%
Age < 30	194	16.4 %
Age 30 – 50	773	65.5 %
Age > 50	213	18.1 %
Total	1,180	

4.2 Type of employment

4.2.1 Regular staff

The majority of VTU employees have permanent contracts. Additionally, VTU offers various part-time work models.

The proportions of each contract and work time model can be found in Table 7.

Table 7: Number of employees (heads) VTU group according type of employment

	Permanent	Temporary	Non-guaranteed hours	Full time	Part time
Female	449	1	0	231	219
Male	729	1	0	563	167
Other	0	0	0	0	0
Not reported	0	0	0	0	0
Total	1,178	2	0	794	386

4.2.2 External temporary workers

Depending on the scope and content of the project, external temporary workers are employed to carry out activities for VTU, which cannot be implemented by regular staff due to resource or competency constraints. This concept is applied to specific topics such as HVAC planning, safety monitoring on construction sites, etc.

VTU employed eight external temporary workers in 2024 (reference date: December 31, 2024).

² The data is based on figures for people with disabilities; currently, there is no data available for other minority or disadvantaged groups.

4.3 Turnover rate

Table 8: Number of employees (heads) resigned from VTU and corresponding turnover rate

	#	Turnover rate
Female	76	16.5 %
Male	145	18.9 %
Other	1	100 %
Not reported	0	N/A
Total	222	18.1 %

4.4 Family-related leave

Family-related leave includes maternity leave, paternity leave, parental leave, and leave for caregivers, granted according to national law or collective agreements.

From a legal and contractual perspective, all VTU employees (100%) are entitled to family leave.

Table 9: Number of employees (heads) VTU group that have taken family-related leave

	#	% (of total work-force)
Female	69	15.3 %
Male	60	8.2 %
Other	0	N/A
Not reported	0	N/A
Total	129	10.9 %

4.5 Return and retention rate

The return rate is the number of employees who returned to the company after parental leave as a proportion of the total number of employees whose parental leave ended.

The retention rate is the proportion of employees who remained with the company 12 months after returning from parental leave.

Table 10: Number of employees (heads) returned from parental leave and retention rate

	Return rate		Retention rate	
	#	%	#	%
Female	27	39.1 %	15	21.7 %
Male	45	75.0 %	25	41.7 %
Other	0	N/A	0	N/A
Not reported	0	N/A	0	N/A
Total	72	55.8 %	40	31.0 %

4.6 Training

In 2024, a total of 24 new managers started the mandatory leadership training and successfully completed it after 4 modules. From 2023, 2 open sessions with 22 successful participants were able to complete the remaining 3 modules.

Table 11 shows the number of training hours per capita (reference date for employee numbers: December 31, 2024) for male and female employees. Table 12 shows the proportion of employees who received competency-based training (internal or external) in 2024.

Table 11: Training hours per head

	Training hours	#	Average training hours per head
Female	31,756	450	70.6
Male	58,716	730	80.4
Other	0	0	N/A
Not reported	0	0	N/A
Total	90,503	1,180	76.7

Table 12: Number of employees (heads) with competence related trainings

	#	%
Female	267	59.3 %
Male	436	59.7 %
Other	0	N/A
Not reported	0	N/A
Total	703	59.6 %

4.6.1 ESG relevant trainings

Trainings are recorded and documented by the software solution VTU Academy. The figures listed here come from this software.

Compliance Training (includes CSR policy and code of conduct)³:

Participants: 1174

Percentage of total employees to be trained: 94.7%

IT Security Training:

Participants: 1159

Percentage of total employees to be trained: 95.2%

General EHS Training⁴:

Participants: 1009

Percentage of total workforce: 88.9%.

³ figures also include employees who left the company in 2024

⁴ figures only include employees who were with the company on 31.12.2024.

5 Remuneration

The VTU Group has specific compensation policies for each national company or subsidiary, which are aligned with the respective collective agreements and labor contracts. All employees are covered by formal agreements regarding working conditions.

Table 13: Number of employees (heads) covered by formal agreements regarding working conditions

	#	%
Covered by formal agreements	1,180	100 %
Not covered by formal agreements	0	N/A

Employee bonuses depend on the company's economic success. The bonuses for executives are tied to individual and company-wide goals that are agreed upon annually.

For more information on compensation, please refer to Table 14. The following chapters provide additional insights.

Table 14: KPIs of Remuneration

	2022	2023	2024 ⁵
Unadjusted gender pay gap	21.7 %	24.7 %	22.4 %
Adjusted gender pay gap	No calculation		1.5 %
Total remuneration Ratio	No calculation	0.318	0.339

5.1 Gender Pay Gap

To calculate the pay gap, the gross hourly wage was used. Salaries from Switzerland, Poland, and Romania were converted into euros.

For employees with all-inclusive contracts, the overpayment was represented by a higher weekly working hours.

To calculate the unadjusted gender pay gap, the gross hourly wage was used. The gender pay gap was calculated as follows:

$$\frac{\text{average gross hourly earnings men} - \text{average gross hourly earnings women}}{\text{average gross hourly earnings men}}$$

The unadjusted gender pay gap results in a distorted and thus non-informative outcome due to the different positions with correspondingly different complexities and scopes of responsibility, and the associated salary groups.

Therefore, the hourly wages were normalized by multiplying them with factors corresponding to the complexity and scope of responsibility of the respective position, as well as the years of experience of factors.

Using these normalized gross hourly wages, the adjusted gender pay gap was calculated based on the calculation method of the unadjusted gender pay gap.

⁵ Due to the adjustment of the calculation method, the figures from previous years are not comparable.

5.2 Total remuneration ratio

The total remuneration ratio is the ratio of the annual total compensation for the highest-paid person to the average annual compensation of the entire workforce. For the average annual compensation of the entire workforce, the company's total personnel costs (excluding the costs for the highest-paid person) were divided by the number of FTE. Due to the lack of availability of detailed data, it was not possible to calculate the median for the entire workforce, therefore the average (based on FTE) was used.

VTU does not pay compensation in the form of shares or equity packages.

The ratio was calculated as follows:

$$\frac{\text{Average of annual remuneration of all employees (FTE)}}{\text{Annual remuneration of highest paid individual}}$$

5.3 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 provisions.

Pension payments are projected once a year.

The percentage of the annual salary contributed by the employee or the employer is more than 95%.

6 Performance review

All VTU employees have regular performance reviews with their supervisors. Once a year, the so-called employee interview takes place, during which the achievement of goals from the past year, the strengths and weaknesses shown, the definition of goals for the coming year, and the necessary training are defined.

Table 15: Number of employees (heads) with executed performance review

	#	% (of total workforce ⁶)
Female	332	83.8 %
Male	537	76.3 %
Other	1	100 %
Not reported	0	N/A
Total	870	79.0 %

7 Occupational health and safety

Occupational Health and Safety are of the highest priority at VTU. The topic is managed by the Director EHS & Sustainability and driven by the responsible EHS personnel of the various subsidiaries.

Any hazards resulting from our activities are systematically analyzed, and appropriate measures are defined from this assessment, for which mandatory training is offered. VTU also organizes information events and seminars on relevant occupational health and safety topics.

⁶ The basis for the proportion is not the total number of employees as of December 31, 2024, but those employees who, due to their start in the company, are scheduled for an employee interview according to the internal procedure.

All employees of the VTU Group are covered by this occupational health and safety system. 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 accident investigations and inspections of offices and construction sites.

Their effectiveness is monitored using key performance indicators, and the achievement of goals is reviewed and evaluated together with the management team. To ensure effective implementation and maintain continuous dialogue, regular discussions are held with employees or their representatives. The information obtained from these discussions also flows into the planning of measures.

Table 16: KPIs for occupational health and safety

	2022	2023	2024
Headcount	1,172	1,293	1,180
Working Hours	1,815,572	2,000,576	1,888,021
Fatalities	0	0	0
Recordable work-related accidents ⁷	0	3	1
Recordable work-related ill-health	0	0	0
Non-recordable incidents ⁸	16	15	17
Near miss	3	15	19
Lost days	0	13	42
Rate of recordable work-related accidents	0	1.50	0.53

7.1 Risk assessment

For all VTU branches, a risk assessment is available that considers both the hazards of the activity and the workplace. The measures resulting from the assessment are implemented in the form of actions, instructions, and training.

This also applies to external workplaces, such as when employees are working at customer sites or construction sites.

Table 17: Branches with a risk assessment

	#	%
Branches	34	100 %

⁷ Includes lost time accidents and restricted work cases

⁸ Includes first aid cases and external medical treatment cases

7.2 Incident Management

VTU investigates all reported incidents and implements measures to improve occupational safety. The derived measures and insights are shared and discussed with employees.

The rate of recordable work-related accidents (also known as the LTI rate) includes all reportable work accidents (fatalities and accidents with lost work time) and is calculated as follows:

$$LTIR = \frac{\text{number of reportable accidents} \times 1,000,000}{\text{total hours worked}}$$

7.3 Occupational health

The legally required safety and occupational health representatives in the various countries where VTU operates (e.g., company doctor) are assigned externally, and their services are available to employees free of charge when needed.

To promote employee health, various location/country-specific measures are implemented, such as providing fruit, height-adjustable desks, and free vaccinations.

VTU provides employees in all countries access to an employee assistance program to anonymously seek support (counseling, psychological support,...) for work-related, health-related or private matters. This service is free for the employees.

In several countries, employees are offered the opportunity to lease a bicycle at a reduced price in collaboration with relevant service companies.

VTU supports participation in various sports events by covering the entry fees for employees.

7.4 Worker participation, consultation, and communication on occupational health and safety

Employee consultation, participation, and communication regarding occupational health and safety are primarily conducted through regular meetings at various levels (from national to departmental level), specific occupational health and safety meetings, regular inspections of offices and construction sites, and reports on the internal websites.

Improvement suggestions can be made via a specific email address (vtu@vtu.com). All suggestions are evaluated, and feedback is provided to the employee.

For all German and Austrian branches, there is an occupational health and safety committee. This committee includes representatives from management or branch management, representatives from the EHS departments, occupational safety specialists (or preventive staff), and, if applicable, employee representatives.

Table 18: Number of employees (heads) that are represented in an occupational health and safety committee

	#	%
Employees	899	76.2 %

8 Compliance

Reporting compliance incidents can be done through the compliance line (see below) or directly to the responsible departments within VTU (e.g., HR department). The Director Corporate Compliance leads the investigation of all reported incidents. If the case is identified as an actual compliance breach, appropriate measures are defined and implemented by the organization. The Director Corporate Compliance is supported in this process by the Compliance Committee and the Compliance Representatives of the individual countries/subsidiaries.

Compliance KPIs can be found in Table 19 and Table 20. The following chapters provide additional information.

Table 19: Incidents related to human rights

Total number of reported cases of discrimination, including harassment, during the reporting period	1
Number of complaints received through channels where individuals within the company's workforce can raise concerns	9
Number of serious incidents related to human rights involving the workforce	0
Total amount of significant fines, sanctions, and compensation payments related to the aforementioned incidents and complaints	EUR 0.-

Table 20: Incidents related to environmental, social or commercial legislation

Number of violations of environmental laws and regulations	0
Confirmed incidents of corruption and bribery	0
Number of violations of social and economic laws and regulations	0
Number of violations related to anti-competitive behavior, antitrust law, and monopoly practices	0
Number of incidents of health and safety impacts of products and services	0
Total amount of significant fines, sanctions, and compensation payments related to the aforementioned incidents and complaints	EUR 0.-

8.1 Mechanisms for seeking advice and raising concerns

VTU promotes open discussion and communication without punishment. Employees can always approach their management or the HR department to openly discuss if they seek advice, express concerns, or provide feedback. There is also a dedicated email address (vtu@vtu.com) for such purposes.



To report anonymous questions or concerns regarding compliance, behavior, conflicts of interest, or other issues, VTU has installed a whistleblowing system called "VTU Compliance Line."

The system is operated by the external provider "LegalTegrity." The process steps in the event of a report are as follows:

1. The report is made through the LegalTegrity portal.
2. The report is reviewed by an independent lawyer.
3. Feedback is given to the reporter (still anonymous).
4. In the case of a substantial report, it is forwarded to the company (Head of HR Group/Head of Legal).
5. Investigation of the allegations.
6. "Critical matters" are reported to the advisory board/supervisory board, if relevant.

All employees are regularly trained on the "VTU Compliance Line" and the process for reporting misconduct.

8.2 Discrimination and harassment

One incident occurred in 2024. It was reported directly to the responsible line management.

A staff member repeatedly made vulgar gestures and inappropriate remarks. The employee did not target anyone specifically; it was a case of general harassment. The HR department had an intensive discussion with the employee and made VTU's stance on this issue clear. The employee was verbally reprimanded..

8.3 Corruption

No comprehensive risk assessment regarding the corruption risks of specific countries/branches at VTU has been conducted, but an annual inquiry is carried out as part of the financial audit by an external entity.

9 Audits

VTU conducts annual internal audits for the ISO 9001 and SCC** standards. Starting from the fourth quarter of 2024, internal audits according to the 45001 standard were also initiated.

VTU is ISO 9001 and SCC** certified.

Table 21: Audited branches

	#	%
ISO 9001	34	100 %
SCC ⁹	14	41.2 %
ISO 45001	2	5.9 %

10 IT security and data privacy

VTU has its own reporting system for suspected cyberattacks and data breaches, called SUSI ("Send Us Security Issues"). In 2024, 2,988 emails were reported by VTU employees through this system. In 0 cases of reported incidents, an urgent security information/warning was sent to all users.

⁹ VTU has only 14 locations certified according to SCC, so 100% of the certified locations underwent internal audits.

In 2 cases, a malicious email was removed by IT from the affected mailboxes and the respective users were informed. Additionally, 2,497 emails were reported back during internal phishing simulation tests.

For data protection issues, VTU has a dedicated data protection officer. In 2024, no complaints about data protection were reported from internal and external sources. Of the 6 reported incidents, none were reportable.

Table 22: Incidents regarding IT Security and data privacy

Number of reported emails	2,988
Resulting urgent security information/warnings	0
Cases of successful cyberattacks and phishing	0
Number of reports related to data protection	7
Number of reportable incidents related to data protection	0
Total amount of significant fines, sanctions, and compensation payments related to the aforementioned incidents and complaints	EUR 0.-

11 Supply chain management

All suppliers used in VTU projects undergo an initial assessment when they are first selected and repeated evaluations for each new contract. During the initial assessment, VTU reviews safety and sustainability criteria before approving a supplier. Supplier audits are also conducted when necessary to examine these topics.

A Supplier Code of Conduct (SCoC) exists for suppliers, which defines VTU's expectations regarding sustainable and social behavior. Starting in 2025, this Supplier Code of Conduct has been included as an accompanying document in all VTU orders.

To also cover suppliers with ongoing contracts, the SCoC was sent separately to the 10 largest suppliers in 2024 for signing.

Table 23: Key performance indicators of Supply Chain Managements

	#		%
	planned/required	executed	
Evaluation of new suppliers based on sustainability criteria	13	13	100 %
Suppliers who have signed the Supplier Code of Conduct (SCoC)	10	7	70,0 %
Conducting supplier audits with sustainability criteria	3	3	100 %

12 Corporate Carbon Footprint

Table 24: Greenhouse Gas Emissions [t CO₂e]

Greenhouse Gas Emissions [t CO ₂ e]	2022	2023	2024
Total	4,413.72	8,577.34	7,475.69
Scope 1	591.14	829.32	783.90
Car fleet	591.14	825.53	771.06
Fugitive emissions of AC systems	<i>Data limitations</i>	3.80	12.84
Scope 2	472.22	602.80	536.65
Purchased electricity ¹⁰	92.20	107.20	70.80
Purchased heat	291.42	294.38	195.63
Purchased cooling	11.83	5.36	4.14
Electricity for electric vehicles	76.77	195.87	266.08
Scope 3	3,350.37	7,145.21	6,155.14
Purchased goods and services	279.66	2,753.85	1,683.67
Capital goods	<i>Data limitations</i>	333.43	333.60
Fuel- and energy-related activities not included in Scope 1 or 2	171.59	181.94	221.15
Upstream transportation and distribution	<i>Data limitations</i>	0.12	0.02
Waste generated in operations	101.63	66.12	59.01
Business travel	893.93	1,272.52	1,504.35
Employee commuting	1,903.55	2,324.49	2,140.17
Upstream leased assets	<i>Data limitations</i>	16.18	8.07
Downstream transportation and distribution	<i>N/A</i>		
Processing of sold products	<i>N/A</i>		
Use of sold products	<i>Data limitations</i>	196.56	205.10
End-of-life treatment of sold products	<i>N/A</i>		
Downstream leased assets	<i>N/A</i>		
Franchises	<i>N/A</i>		
Investments	<i>N/A</i>		

¹⁰ Numbers shown are market-based emissions; location-based emission numbers are: 2022: 170.2 t CO₂e; 2023: 187.87 t CO₂e; 2024: 197.85 t CO₂e

12.1 Emission calculation methodology

The emissions considered for the calculation of VTU's Corporate Carbon Footprint (CCF) include all emissions of the VTU Group (no equity-share approach) and take into account all greenhouse gases covered by the Kyoto Protocol . The emissions were calculated using emission factors from the SimaPro software as well as from scientifically recognized databases such as EcolInvent and DEFRA, or supplier-specific data (using the Global Warming Potential 100). For consumption data, primary data was used as far as possible. When primary data was not available, secondary data from recognized sources was used.

Details on the various categories of the CCF calculations can be found in the following chapters.

Additional comments on the CCF calculation:

- In 2023, the emissions were calculated internally using the SimaPro software. To ensure comparability, the emissions from 2022 were also recalculated using the same methods and emission factors. Therefore, the results in Table 24 may differ slightly from the results reported in the 2022 (calculated by ClimatePartner) and 2023 Sustainability Reports and the Facts and Figures Sheets. The resulting difference in emissions are not significant.
- Due to an expansion of the categories and input data for Scope 3 emissions in 2023, the corresponding figures may not be fully comparable with those of previous years.

12.2 Calculation bases

12.2.1 Scope 1

12.2.1.1 Car fleet

VTU operates a fleet of vehicles consisting of pool cars and company cars assigned to specific individuals.

Table 25: Car fleet data

		2022	2023	2024
Number of cars	#	95	143	148
Electric vehicles	%	17.9 %	33.6 %	38.5 %
Hybrid vehicles	%	14.7 %	11.2 %	10.8 %
Gasoline/diesel vehicles	%	67.4 %	55.2 %	50.7 %
Distance travelled	km	2,055,057	3,254,020	3,889,192

12.2.2 Scope 2

12.2.2.1 Purchased energy

VTU purchases all the energy used (since all VTU locations are rented in office buildings, the possibility of producing its own energy is greatly limited), which is largely directly dependent on the office space.

Table 26: Data on purchased energy

		2022	2023	2024
Office space	m ²	19,050	21,584	21,533
Electricity	kWh	816,677	906,443	969,798
green electricity	%	59.1 %	60.7 %	66.4 %
Heating	kWh	1,545,429	1,564,740	1,556,254
from renewable sources	%	Data limitation	Data limitation	6.7 %
Cooling	kWh	72,552	33,473	28,075
Total energy	kWh	2,434,658	2,504,656	2,534,127
from renewable sources	%	19.8 %	22.0 %	29.5 %

Based on these consumptions, the energy performance indicators of the VTU Group listed in Table 27 are derived.

Table 27: Energy KPIs

		2022	2023	2024
Total energy consumption within the organization	GJ	8,765.61	9,016.76	9,194.86
Energy intensity	kWh/FTE	2,202.13	2,093.32	2,362.96
Energy intensity	kWh/mEUR	14,066.39	13,984.67	15,272.98
GHG emissions intensity ¹¹	t CO ₂ e/mEUR	27.73	47.14	44.69

12.2.3 Scope 3

12.2.3.1 Purchased goods and services

Goods

The use of materials is not considered significant for VTU as a service provider. The main input materials for VTU are office supplies and IT equipment.

Services

VTU purchases subcontractor services for engineering tasks that it cannot offer itself due to lack of expertise or staff shortages. The emissions from subcontractor services were calculated using an expenditure-based approach, with an emission factor derived from VTU's own emissions, as the purchased subcontractor services are similar to VTU's services. This emission source was evaluated for the first time in 2023, leading to a significant increase in Scope 3 emissions.

Water

Water consumption data is based on meter readings, where available. At VTU locations where actual consumption values were not available, these were extrapolated. The extrapolations were made using a

¹¹ Scope 3 input was extended from 2023 on, leading to an increased corporate carbon footprint

pecially calculated average value for water consumption (2.42 m³ per year per FTE), based on the 18 locations for which actual consumption values were available.

Table 28: Data on water consumption

		2022	2023	2024
Water consumption	m ³	2,550.7	2,573.4	5,555.5 ¹²

12.2.3.2 Capital goods

The capital goods purchased by VTU mainly consist of office furniture and software.

12.2.3.3 Fuel- and energy-related activities not Included in Scope 1 or 2

In this category, the upstream emissions from purchased electricity, heat, and cooling, as well as their transport and distribution losses, are included.

12.2.3.4 Upstream transportation and distribution

VTU mainly purchases office and IT equipment, and the upstream transport emissions are included in the emission factors for these items in the category of purchased goods.

VTU distributes IT equipment from several main locations to all branches. The emissions from this distribution are recorded in this category.

12.2.3.5 Waste generated in operations

Consumables purchased by VTU, which therefore generate waste, consist of:

- A4 and A3 copy paper
- Plotter paper
- Office supplies (envelopes, copy paper, plotter paper)
- Toner cartridges
- Electrical devices
- Sanitary items (toilet paper, soap, paper towels)
- Light bulbs and lamps
- Various chemicals in small quantities (R&D facility at the Grambach branch)

Table 29: Data on waste

		2022	2023	2024
Waste	m ³	157.24	177.19	175.16
Hazardous waste	t	Data limitation	3.01	0.13

The amount of waste generated at all VTU locations was extrapolated using the usable office space and average values for kg of waste per year and m². For this purpose, the waste categories separated at each location were recorded via a questionnaire and multiplied by the respective factor for these waste categories (mixed municipal waste, cardboard/paper, organic waste, packaging from dual systems, glass (colored/white)).

The hazardous waste generated by VTU consists of batteries from IT devices and hazardous chemicals used in VTU's R&D facility in Grambach. In 2024, no hazardous waste was generated from the R&D facility, only from IT devices.

¹² In 2024, actual data with significantly higher consumption were available for several large locations, whereas in previous years, average data per FTE were used more frequently

12.2.3.6 Business travel

Business trips are divided into travel by car, airplane, and train. Additionally, hotel stays are included in the emissions calculation for business trips.

Table 30: Data on business travel

		2022	2023	2024
Car travel	km	1,627,025	2,224,723	2,759,830
Air travel	km	836,018	1,408,920	1,610,614
Rail travel	km	1,463,835	1,178,721	1,141,487

12.2.3.7 Employee commuting

To analyze employee commuting, a survey is conducted regularly. The results are then extrapolated to the entire workforce.

In addition to commuting, the emissions associated with working from home are included in this category.

Table 31: Data on employee commuting

		2022	2023	2024
Bike/Electric Bike	km	304,482	487,881	445,243
Car	km	4,521,721	5,398,958	4,927,123
Electric car	km	115,266	301,232	274,906
Motorscooter/Motorbike	km	71,315	78,777	71,892
Public Transport	km	653,593	459,970	419,771
Train	km	1,311,114	1,281,961	1,169,926

12.2.3.8 Upstream leased assets

VTU leases printers for its offices.

12.2.3.9 Downstream transportation and distribution

The direct 'products' of VTU are projects and files, which are mainly created using digital media, office supplies, and paper documents.

No significant quantities of physical products are transported and distributed, so this emissions category is not applicable to VTU.

12.2.3.10 Processing of sold products

The direct "products" of VTU are projects and files. These products do not need to be processed.

Thereby this emission category for VTU is not applicable.

12.2.3.11 Use of sold products

The direct 'products' of VTU are projects and files. These products do not generate emissions during use.

VTU only rarely builds turnkey plants. The upstream and downstream emissions of such projects were excluded from the calculation of the CCF.

VTU develops software solutions that are sold to customers. The emissions from software use were included in this category.

12.2.3.12 End-of-Life treatment of sold products

The direct 'products' of VTU are projects and files. These products do not require end-of-life treatment. VTU only rarely builds turnkey plants.

The upstream and downstream emissions of such projects were excluded from the calculation of the CCF.

Therefore, this emissions category is not applicable to VTU.

12.2.3.13 Downstream Leased Assets

VTU does not lease assets to other parties.

Thereby this emission category for VTU is not applicable.

12.2.3.14 Franchises

VTU is not in the market of franchises.

Thereby this emission category for VTU is not applicable.

12.2.3.15 Investments

VTU does not an investment company.

Thereby this emission category for VTU is not applicable.

13 GRI Index Table

GRI Standard	Disclosure	Reference
GRI 2: General Disclosures 2021	2-1 Organizational details	4
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GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	9
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GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	17
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GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	22, 23 & see VTU CSR-Report
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GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	23
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GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	see VTU CSR-Report
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	see VTU CSR-Report
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GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	19 & see VTU CSR-Report
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GRI 415: Public Policy 2016	415-1 Political contributions	see VTU CSR-Report
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14 ESRS Index Table

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