

Declaration of conformity 2021

Gigaset AG

Indicator set

GRI SRS

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Indicator set

The declaration was drawn up in accordance with the following reporting standards:

GRI SRS

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General

General Information

Describe your business model (including type of company, products / services)

Gigaset AG, Bocholt, is an internationally active company in the field of communications technology. The company is Europe's market leader for DECT telephones. The main production facility for DECT telephones is located in Bocholt, Germany. The operating business is mainly conducted by Gigaset Communications GmbH, a wholly-owned subsidiary of Gigaset AG, in Bocholt. The premium vendor with around 900 employees and sales activities in more than 56 countries of the world also holds a leading worldwide position. Besides DECT telephones, the company's business activities also include a smartphone portfolio, cloud-based smart home security services and business telephony solutions for small and medium-sized enterprises.

Gigaset AG is listed in the Prime Standard segment of the German Stock Exchange and is therefore required to observe the highest transparency requirements.

In accordance with Section 315b para. 1 in conjunction with para. 3 HGB (German Commercial Code), Gigaset AG is exempt from the requirement to include a non-financial declaration in its Group management report because the company prepared a separate non-financial Group report for the 2021 financial year outside of the management report. In accordance with Section 315b para. 3 HGB in conjunction with Section 289d HGB, Gigaset AG hereby declares that it applies the German Sustainability Code as a recognized framework for the preparation of the non-financial Group report. According to the EU taxonomy, no climate-compatible economic activity is reported in the reporting year 2021.

Additional remarks:

Sustainable activity is especially important for Gigaset AG and its subsidiaries, especially Gigaset Communications GmbH (referred to hereinafter as "Gigaset"). Gigaset wants to permanently assume responsibility for all its activities and pay due consideration to social concerns, employee concerns, environmental concerns, respect for human rights and combating corruption and bribery in its business activities. To make it possible to compare itself also directly with other companies in this regard, Gigaset has been evaluated regularly since 2014 by the external institution EcoVadis, most recently in the 2021 financial year. Since 2019, it has earned EcoVadis Gold Status.

CRITERIA 1–10: SUSTAINABILITY POLICY

Criteria 1–4 concerning STRATEGY

1. Strategic Analysis and Action

The company declares whether or not it pursues a sustainability strategy. It explains what concrete measures it is undertaking to operate in compliance with key recognised sector-specific, national and international standards.

As an internationally active manufacturer of high-quality communications equipment and smart living solutions, Gigaset is committed to responsible and lawful activity. Gigaset's sustainability strategy and the resulting operational principles are codified in the Gigaset Business Conduct Guidelines, which are binding on all Gigaset employees, as follows: We respect the personal dignity, privacy and personal rights of each and every individual. We work together with employees and external business partners of different nationalities, ethnic backgrounds, skin colors, cultures, religions and world views. We tolerate no discrimination of any kind, either with respect to the aforementioned aspects or with respect to sex, sexual identity, age or disability. Environmental protection and conservation of natural resources are high-priority business objectives for Gigaset, as documented by the company's environmental protection policy. A worldwide environmental management system sets high standards and ensures compliance with laws and regulations. Environmentally friendly design, technical safety and health protection are firm criteria observed already in the development of our products. Accident prevention and protection against work-related health hazards are integral aspects of the company's duty of care. Moreover, it is the duty of all employees to contribute to the achievement of occupational safety goals under their own responsibility and to the best of their ability. This applies to the technical planning of work stations, facilities and processes, as well as safety management and personal conduct in everyday work. Gigaset also expects its suppliers to apply these principles regarding their responsibility for people and the environment. Employees who enter into contracts with suppliers must ensure the proper application of these principles by means of appropriate contractual clauses. With respect to dealings with business partners and third parties, the Gigaset Business Conduct Guidelines particularly include rules and standards related to compliance with competition laws, anti-trust laws and anti-corruption laws.

The goal of Gigaset's sustainability strategy is to achieve above-average fulfillment of the sustainability-relevant standards defined by EcoVadis. In particular, the areas of environmental protection, the respect of human rights, fair business practices and sustainable procurement are evaluated regularly at Gigaset and with their partners.

In the area of environmental protection, Gigaset certified an environmental management system under ISO 14001 and is having it audited every year by TÜV.

The idea of sustainability is also anchored in Gigaset's strategy for targeted investment of the plan assets that secure its pension obligations. Besides pursuing sustainability in all corporate decision-making and activities, Gigaset also invests in sustainability-oriented equity funds. Thus, even through our investment strategies, we promote sustainability and invest in its expansion.

To do justice to the increasing societal and ultimately economic importance of the topic, and to put a stronger focus on this area, Gigaset reorganized its Corporate Social Responsibility activities in 2021 and combined them into one newly-created management position reporting directly to the Management Board. This business unit is responsible for devising the sustainability strategy and anchoring it in the corporate vision, mission and strategy, with the aim of turning Gigaset into an increasingly sustainable enterprise.

2. Materiality

The company discloses the aspects of its business operations that have a significant impact on sustainability issues and what material impact sustainability issues have on its operations. It analyses the positive and negative effects and provides information as to how these insights are integrated into the company's processes.

As a direct consequence of societal and demographic change and the increasing average age of the traditional customer base, Gigaset has adapted its product portfolio since 2018 to meet the resulting needs. The company added a smart care offering to its smart home portfolio to help older people and those needing assistance to live independently for a longer time. Likewise, an "elderly" product line offers various telecommunications products tailored to the needs of older people. The company also strives with its products to have a positive effect on the ecological aspects of sustainability. Thus, in 2021 - to test customer acceptance - a new more sustainable smartphone was developed in cooperation with a German cellular service provider, in which a large portion of the casing is made of sustainable materials and absolutely no plastic or film is used in the packaging.

Gigaset's products have always been characterized by first-class quality and workmanship. Nearly the entire portfolio of cordless telephones (the company's biggest business segment) was externally certified by the HTV-Life test seal in 2018. This confirms that there are no planned obsolescences in the company's products. Thus, Gigaset's products are especially long-lived. Any necessary repairs can be performed in Germany, at the company's own factory in Bocholt. Therefore, Gigaset strives not only to manufacture and distribute long-lived products as a means of actively countering the "throw-away society," but also to keep CO₂ emissions as low as possible through short logistical paths – both in distribution and for necessary repairs.

The company has extended this approach to its latest product segment of smartphones, which are likewise repaired and maintained at the company's factory in Bocholt. With smartphones assembled in Germany, Gigaset has increased the proportion of content made in Germany and reduced the emissions caused by shipments of components from Asia by utilizing bulk deliveries.

Gigaset attaches great importance to avoiding emissions and using tested and certified materials in the production of its various products.

The main sustainability topics in the area of the environment are energy savings and conservation of resources (materials). In recent years, electricity consumption has been steadily reduced and thus greenhouse gas emissions have been cut. As of 2020, we have bought CO₂-free electricity. In the area of resources, packaging sizes have been reduced, cardboard boxes and operating instructions have been converted to recycled paper, FSC-certified packaging is used wherever possible or partly rendered climate-neutral by compensation. Another significant resource conservation is also the capacity to repair products.

By means of these measures, Gigaset strives to make a positive contribution with its products to ecological sustainability and to the responsible and resource-conserving handling of our environment. The Environmental Protection Officer performs the materiality analysis on the environmental aspects in the manner described in Criterion 12 (Resource Management). Further materiality analyses are being worked on.

Gigaset is firmly committed to the main production facility in Bocholt, thereby protecting jobs and fair working conditions in Germany in the manner negotiated with its collective bargaining partners. The company also supports this commitment with projects such as the relocation of production of certain smartphone models to Germany. This step fosters innovation at the Bocholt facility and protects jobs. In this way, additional jobs can also be created in the future. Our business model is designed for long-term and sustainable growth. Significant aspects include the satisfaction of our employees, reduction of the climate-relevant effects of our operations and long-term, partner-like relationships with our customers and suppliers. The aspects mentioned as significant emerge from our corporate philosophy, experience and the vision to be "best in class."

3. Objectives

The company discloses what qualitative and/or quantitative as well as temporally defined sustainability goals have been set and operationalised and how their level of achievement is monitored.

It is an especially important goal of Gigaset to be considerably better in all areas of corporate social responsibility than the average of companies in the telecommunications sector.

To make it possible to compare itself also directly with other companies in this regard, Gigaset has been evaluated regularly since 2014 by the external institution EcoVadis. In its most recent EcoVadis assessment for 2021, Gigaset achieved gold-medal status again.

Gigaset will also remain committed to this goal and will therefore continue to be evaluated by EcoVadis in the future. In the area of climate and measures to reduce greenhouse gases, Gigaset submitted to international CDP scoring in 2021, and disclosed its greenhouse gas emission and measures to reduce it. We achieved a very good score of B (grade scale A+ to D-). Gigaset intends to continue to participate in this evaluation and disclose its goals and measures for CO₂ reduction.

As the ultimate goal, emission savings of 20% in the next 5 years based on the posted emissions (Scope 1+2) from 2019 were specified (CDP C4.1). This target was already met and far exceeded in 2021.

In its worldwide activities involving a large number of products, services and processes, Gigaset gives particular consideration to the lasting preservation of the environment and the natural resources required for human life. Gigaset is convinced that the sensible and careful handling of the world's natural resources will have a lasting positive effect on Gigaset's reputation and image, as well as its economic efficiency and therefore its results. Environmental protection and economical business practices are not mutually exclusive. On the contrary, they are closely related to each other. Gigaset considers three essential factors – economic efficiency, environmental protection and social responsibility – as deserving of equal status in the system of liberal world trade. Therefore, Gigaset strives to identify and assess all environmental aspects at the earliest possible stage and optimize them in such a way as to minimize any effects on the environment. In this respect, the absolutely highest priority is given to compliance with applicable laws. Gigaset is committed to continuously improving its environmental management system with the goal of improving its environmental performance. It focuses on operational and product-related environmental protection in all phases, from

the origination to the proper, environmentally friendly disposal of all its products. Gigaset places a special emphasis on product-related environmental protection with the goal of minimizing environmental burdens across the entire life cycle of our products. After all, the products we define, develop, produce and market throughout the world also have a direct impact on operational environmental protection. For us, permanently sustainable development in terms of environmental protection entails the obligation of conserving natural resources. Therefore, we consider possible environmental effects already in the product and process development stage and seek to avoid or permanently reduce them. Related goals include resource conservation, minimal energy consumption, the avoidance of hazardous substances and pollutants and optimal product recycling after use. The best and only way to achieve the greatest economic and ecological benefit is to consider the entire product life cycle, both in our own area of responsibility and in that of our suppliers, and including the use and disposal of products by our customers. Environmental protection and technical safety are fundamentally the responsibility of every employee. Consequently, it is the task and duty of every Gigaset manager to create the right conditions to ensure that we respect and uphold the overriding principles of human safety, environmental protection and the improvement of our environmental performance in all phases of all our activities.

These goals are evaluated internally every year and the level of achievement is measured and documented.

The environmental topics are evaluated in terms of environmental relevance/impact and the capacity of Gigaset to influence them, and are categorized by priority (A,B,C) (see below in square brackets). The environmental aspects in priority A and B are defined as potential goals and operated, as the case may be, as environmental projects. Achievement of objectives is assessed by the management in the annual Management Review.

A: environmental aspect of particular significance

B: environmental aspect of average significance

C: environmental aspect of low significance based on current knowledge

Specifically, we have set the following goals in the following areas for the current year:

In the area of ecology, operational application fields:

- Reduction of the number of hazardous substances by means of sublimation (ongoing) [A],
- Energy management at the business location, analysis and optimization of energy consumption (ongoing) [A],
- Reduction of noise and CO₂ emissions through the use of electric forklifts (successive replacement beginning in 2019) [B].

Reduction of waste quantities for each device delivered (ongoing) [B]. In the area of ecology, product-related application fields:

- Avoidance of synthetic packaging, change in protective packaging for devices from PE film to paper [B], expansion to entire GC Portfolio as far as possible (2022)
- Climate-neutral packaging for GC products. Offsetting of the packaging's CO₂ footprint through offset projects [B]
- Saving of resources by reducing consumption of synthetics in the area of smartphones. Use of recycled materials for the back and body of the devices. (2022) [B]
- Extension of the useful life of smartphones. Introduction of easy-to-replace batteries for all smartphones, extension of battery life through Akku Safe Program (2022) [B]
- Saving of natural resources, avoidance of plastic waste in the area of service shops. Adaptation of service cardboard boxes, avoidance of synthetic bubble wrap, protective bags and tape. (feasibility test: 2022) [B]

In the area of economic efficiency:

- Compliance with environmental protection (ISO 14001) and social responsibility standards (Code of Conduct) in the value chain, including the appropriate selection of suppliers based on the requirements profile (ongoing),
- Corruption prevention by training and informing employees (ongoing).

In the area of social responsibility:

- Training and continuing education of employees, internal and external training courses (ongoing)

The goals are not related to the Sustainable Development Goals of the United Nations.

4. Depth of the Value Chain

The company states what significance aspects of sustainability have for added value and how deep in the value chain the sustainability criteria are verified.

Aspects of sustainability are relevant in every stage of the life cycle of our products, i.e. beginning with product development, procurement of materials including the selection of components and raw materials from a broad base of suppliers, production in the factory in Bocholt, transport to the customer, and ending with the disposal and recycling of our products. Because the Company essentially manufactures in Germany, the emphasis is laid on sustainability aspects in Germany, which are guaranteed particularly in the area of ecology by environmental certifications and environmental management systems, and in the area of social responsibility by provisions of collective bargaining agreements. In selecting its suppliers, Gigaset contractually obligates them to observe a Code of Conduct that defines Gigaset's principles and requirements for its suppliers of goods and services relative to their responsibility for people and the environment.

Detailed requirements for employees are set out in the Procurement Handbook.

- With regard to product development, the consideration of potential environmental issues is a standing requirement in the product development process⁵. Product requirements include legal requirements and additional environmental requirements stipulated in the product specifications.
- There is a deep level of vertical integration in production, including circuit board assembly and testing, the injection-molding and printing of cases, device assembly and testing, packing and shipping. In this regard, extensive consideration is given to occupational safety, the handling of pollutants, waste disposal, noise and odor emissions and other legal requirements.
- An external partner handles delivery and shipping.
- The possibility exists to have all products repaired in our own shop in case of any defect.
- Gigaset supports recycling after use through the appropriate selection of materials.

Gigaset's Business Conduct Guidelines also require its suppliers to accept the rules set forth therein and comply with all applicable laws and regulations. As part of Gigaset's supplier strategy, therefore, its suppliers must meet these requirements for corporate and social responsibility – Gigaset also views this specifically in the context of sustainability aspects and discusses this with suppliers.

In addition, preference is given to suppliers with a globally certified quality and environmental management-system that also demonstrably meets our requirements for corporate and social responsibility. Thus, for example, environmental protection certificates and any improvement programs of suppliers are to be considered in choosing suppliers. For more information on this subject, please refer to the comments under Criterion 3 (Goals).

Criteria 5–10 concerning PROCESS MANAGEMENT

5. Responsibility

Accountability within the company's management with regard to sustainability is disclosed.

Sustainability & Environmental Management is a separate organizational unit assigned to the area of Digitalization, Sustainability and Security (*Digitalisierung, Nachhaltigkeit und Security - DNS*).

The management bears overall responsibility for sustainability and environmental management. It decides on the establishment and updating of the Company's sustainability and environmental policy and its goals, and represents the Company to the public and to government authorities. For specialist supervision, implementation and monitoring of environmental protection and technical safety topics, an Environmental Protection Officer was appointed who is assigned to the area of Sustainability & Environmental Management. In addition, the management has established the following functions to support its monitoring, control and steering function: Internal Audit as a process-independent monitoring and supervisory unit, risk management and Compliance Committee.

6. Rules and Processes

The company discloses how the sustainability strategy is implemented in the operational business by way of rules and processes.

Gigaset's sustainability strategy is maintained by an integrated management system in which the quality standard ISO 9001 and the environmental protection standard ISO 14001 play a central role. Gigaset's quality and environmental protection policies describe the essential points of the management system. Gigaset's process landscape designed on this basis models the necessary sustainability activities in the areas of project management, quality, environmental protection, waste management, occupational health and safety, supply chain and social standards. In essential areas, these processes are backed by process instructions, internal guidelines and handbooks in which the corresponding responsibilities and procedures are described in detail. Other topics are defined in organizational circulars and guidelines and published in the intranet.

This also includes Gigaset's Business Conduct Guidelines, which set out binding rules for the responsible activity of all employees in the company and in dealings with outside parties, particularly including customers and business partners.

It also describes the process by which questions about compliance topics and tips regarding possible compliance violations can be submitted to the Gigaset Compliance Committee.

A central risk management system serves the purposes of detecting risks in a timely manner and managing them by means of suitable countermeasures. The internal audit process supports the management in the monitoring of compliance with organizational and supervisory obligations and internal regulations.

7. Control

The company states how and what performance indicators related to sustainability are used in its regular internal planning and control processes. It discloses how suitable processes ensure reliability, comparability and consistency of the data used for internal management and external communication.

The management adopts an annual audit program as a monitoring measure and delegates responsibility for conducting the audits to a suitable employee. The selection of audit topics is based on a risk-oriented audit approach and encompasses the entire organization in Germany and abroad. The audit program is focused on monitoring compliance with organizational and supervisory duties (compliance) and the observance of internal regulations (regularity). It also regularly covers the aspect of combating corruption and bribery. Identified deficiencies and risks and the corresponding action recommendations are documented in audit reports and conscientiously reported to the management. The implementation of resolved action recommendations is monitored and reported to the management in follow-up audit reports. This monitoring measure and the corresponding reports help ensure that the management can fulfill its supervisory and monitoring obligation and duty of care.

The implementation and efficacy of the environmental management system are to be regularly monitored by audits and inspections. The competent Gigaset manager, in cooperation with Gigaset's Environmental Protection Officer, is required to review and evaluate the efficacy of the environmental management system in a Management Review at least once a year. As part of this process, the attainment of the environmental goals defined in the annual environmental program is reviewed, among other things.

Key performance indicators for managing and monitoring sustainability goals particularly include energy consumption and climate-relevant emissions, which are described in the key performance indicators for Criteria 12 (Resource Management) and 13 (Climate-Relevant Emissions).

To manage and monitor the training and continuing education of employees, the annual training budget as set forth in the collective bargaining agreement is continually overseen and checked mutually with the employee representatives.

Key Performance Indicators to criteria 5 to 7

Key Performance Indicator GRI SRS-102-16: Values

The reporting organization shall report the following information:

a. A description of the organization's values, principles, standards, and norms of behavior.

Principles of responsible and lawful activity are set out in the Gigaset Business Conduct Guidelines and are applicable to all Gigaset employees worldwide. The values and operational principles derived from Gigaset's sustainability strategy, which are binding on all Gigaset employees, are set out in the Gigaset Business Conduct Guidelines as follows:

We respect the personal dignity, privacy and personal rights of each and every individual. We work together with employees and external business partners of different nationalities, ethnic backgrounds, skin colors, cultures, religions and world views. We tolerate no discrimination of any kind, either with respect to the aforementioned aspects or with respect to sex, sexual identity, age or disability.

Environmental protection and conservation of natural resources are high-priority business objectives for Gigaset, as documented by the company's environmental protection policy. A worldwide environmental management system sets high standards and ensures compliance with laws and regulations. Environmentally friendly design, technical safety and health protection are firm criteria observed already in the development of our products.

Accident prevention and protection against work-related health hazards are integral aspects of the company's duty of care. Moreover, it is the duty of all employees to contribute to the achievement of occupational safety goals under their own responsibility and to the best of their ability. This applies to the technical planning of work stations, facilities and processes, as well as safety management and personal conduct in everyday work.

Gigaset also expects its suppliers to apply the following principles regarding their responsibility for people and the environment:

- Compliance with all applicable laws,
- The renunciation of corruption,
- Respect for the human rights of their employees
- Compliance with laws against child labor,
- Assumption of responsibility for the health and safety of their employees,
- Compliance with relevant national laws and international standards for

environmental protection,

- Compliance with the recommended, voluntary and legally mandated requirements of due care in the supply chain, particularly in relation to the minerals gold, tin, tantalum and tungsten from conflict regions ("conflict minerals"), and
- The requirement that the same principles are implemented and observed in their own supply chains.

Employees who enter into contracts with suppliers must ensure the proper application of these principles by means of appropriate contractual clauses. With respect to dealings with business partners and third parties, the Gigaset Business Conduct Guidelines particularly include rules and standards related to compliance with competition laws, anti-trust laws and anti-corruption laws. The Gigaset Business Conduct Guidelines were recently revised in 2020.

8. Incentive Systems

The company discloses how target agreements and remuneration schemes for executives and employees are also geared towards the achievement of sustainability goals and how they are aligned with long-term value creation. It discloses the extent to which the achievement of these goals forms part of the evaluation of the top managerial level (board/managing directors) conducted by the monitoring body (supervisory board/advisory board).

Parts of the target agreements and compensation systems for executives and employees are oriented toward the achievement of sustainability goals and toward long-term value creation. The achievement of a good EcoVadis evaluation as a medium- and long-term goal is explicitly part of the evaluation of the top management level by the Supervisory Board.

Gigaset remains committed to the goal of being considerably better in all areas of corporate and social responsibility than the average of companies that manufacture communications devices. The evaluation is performed externally by EcoVadis.

Moreover, sustainability is firmly anchored as a binding requirement for all employees in the Business Conduct Guidelines and is therefore an integral part of Gigaset's business philosophy and everyday work.

Key Performance Indicators to criteria 8

Key Performance Indicator GRI SRS-102-35: Remuneration policies

The reporting organization shall report the following information:

- a.** Remuneration policies for the highest governance body and senior executives for the following types of remuneration:
 - i.** Fixed pay and variable pay, including performance-based pay, equity-based pay, bonuses, and deferred or vested shares;
 - ii.** Sign-on bonuses or recruitment incentive payments;
 - iii.** Termination payments;
 - iv.** Clawbacks;
 - v.** Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees.
- b.** How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental, and social topics.

The range of duties and requirements for the professionalism of the Supervisory Board and senior executives has increased considerably in the last years. The heightened complexity of business models in international competition and the additional regulatory requirements have led to increased duties, work time and responsibility.

In addition to the reimbursement of their expenses, Supervisory Board members receive a fixed basic pay, attendance fees and additional pay for adopting resolutions outside of meetings. The amount of this compensation is resolved by the shareholders in the annual general meeting. Management Board members receive fixed and variable compensation, which is tied to the achievement of CRS goals. Senior executives receive a fixed monthly salary, the amount of which is based on an evaluation of the function exercised by each executive. In addition, senior executives receive variable compensation components, one oriented toward short-term and one toward long-term business goals, which can range between 0% and 200% of the base amount, depending on the degree of goal attainment. The target values are adopted for each financial year anew in a Central Works Council Agreement between the management and the works council. This ensures that due consideration can be given to the company's economic situation in every year. The company ensures that the goals are "SMART" also by means of the co-determination rights of employee representatives under the Industrial Constitution Act.

Gigaset offers various pension options. Unionized employees receive capital accumulation benefits provided that they are used for retirement savings. These benefits are governed by the terms of a collective bargaining agreement. Gigaset also offers a completely employer-financed defined contribution pension plan. The management decides whether to grant contributions for this purpose depending on the business success in a given financial year. The amount of the contributions depends on the employee's pay category (for unionized employees) or the individual commitment (for non-unionized employees). Gigaset also offers its employees the metalworkers union pension plan "Metallrente", which is a deferred compensation model that grants tax advantages to employees.

Key Performance Indicator GRI SRS-102-38: Annual total compensation ratio

The reporting organization shall report the following information:

a. Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.

This figure was calculated under the framework of the new ARUG II regulations and the introduction of the compensation model for Management Board members of Gigaset AG, mandated under stock corporation law, that was presented to the annual general meeting in June 2021.

There is necessarily a wide gap between the simplest, semi-skilled activities in production and the top earners in the senior management. Gigaset's main production facility is located in Bocholt, Germany. Gigaset's employees in Germany are covered by a collective bargaining agreement concluded between the metalworkers' union IG Metall and the metalworkers' employer association.

The ratio is worked out accordingly as follows: The ratio of total annual compensation (sum of base salary + monetary allowances + bonuses + commissions + profit-sharing + other forms of variable cash payments) of the highest-paid person in the organization (in this case the CEO) in Germany to the median of the total annual compensation (sum of base salary + monetary allowances + bonuses + commissions + profit-sharing + other forms of variable cash payments) for all employees (excluding the CEO) is: 1 to 0.09011.

9. Stakeholder Engagement

The company discloses how the socially and economically relevant stakeholders are identified and integrated into the sustainability process. It states whether and how an ongoing dialogue takes place with them and how the results are integrated into the sustainability process.

Gigaset's products, including the use and production thereof, influence people and the environment in different ways. Moreover, the company's business success and reputation are strongly influenced by the needs and expectations of its stakeholders. The relevant external and internal stakeholders of Gigaset were last reviewed and their influence on the company and its aspirations was last analyzed in connection with the ISO 9001/14001 certifications. Maintaining an ongoing dialog with its stakeholders is an important instrument for Gigaset by which it receives new suggestions for innovations and feedback and indications of necessary changes. The relevant stakeholder groups are the following:

- Gigaset's employees at all locations
- Customers, divided into end customers who use the products and dealers/ distributors who resell the products.
- Lawmakers and government agencies
- Suppliers of inputs and raw materials and finished products
- Owners
- Local residents and neighbors of Gigaset's locations

The nature and extent of the engagement of relevant stakeholders are determined on the basis of the significance of the influence exerted on the company and quality/ environmental protection issues. Depending on the degree of influence exerted, stakeholder groups are engaged as follows: provision of information or active support. For further information on dialog with stakeholder groups, please refer to Key Performance Indicator GRI SRS-102-44.

Key Performance Indicators to criteria 9

Key Performance Indicator GRI SRS-102-44: Key topics and concerns

The reporting organization shall report the following information:

- a.** Key topics and concerns that have been raised through stakeholder engagement, including:
- i.** how the organization has responded to those key topics and concerns, including through its reporting;
 - ii.** the stakeholder groups that raised each of the key topics and concerns.

Topics, concerns and dialog with stakeholder groups

Employees:

Employees expect a safe work place and fair compensation, continuing education and career advancement opportunities and occupational health and safety. On the subject of these expectations, regular meetings are held with employees and the employees' qualifications are upgraded through continuing education. A training budget is made available for continuing education measures. Thanks to employee initiatives, every employee has the chance to actively participate in the processes and suggest improvements. Collective bargaining agreement categories ensure fair and non-discriminatory compensation.

Customers:

A direct, ongoing dialog is conducted with customers through our hotline in the communication channels "telephone", "e-mail" and "chat". Problems and questions are quickly addressed in these channels. In addition, widely used social media platforms, "questions before buying" inquiries and reviews on sales portals are used to receive and evaluate customers' suggestions. Indirect communication with customers is conducted through our service web portal, where useful and valuable information about all Gigaset products is made available to customers.

The ongoing dialog with dealers is conducted through all worldwide distribution points; in addition, an online dealers' portal is available for information sharing. The inquiries/ tender from major customers and distributors on sustainability issues in the supply chain are increasing before orders are placed. Likewise, the results of the assessment of sustainability by third parties, such as EcoVadis or CDP (calculation of the corporate carbon footprint) are increasingly requested.

As needed/currently, marketing more and more includes questions about the perception of sustainability in various product or brand analyses. Customers are increasingly asking about sustainability issues before purchasing a product, for example about the origin of materials and harmful substances in products. Regular monitoring of social trends - including the megatrend of sustainability - is carried out by the Consumer Insights & Trends Manager. As part of a current innovation project, the topic of sustainability is also a dedicated aspect.

Suppliers:

The Procurement Department cultivates a close relationship with suppliers, including an ongoing dialog on the subject of both Gigaset's and the suppliers' requirements. Basically, it can be noted that requirements for sustainability (work, social issues, environment), in particular the ban on child labor, health and safety of employees, environmental protection and the use of minerals from conflict regions are currently being expanded by and with suppliers and addressed more strongly.

Lawmakers:

All employees are obligated to observe applicable laws. Special projects such as the implementation of the General Data Protection Regulation have been prepared and implemented by central departments.

See also Business Conduct Guidelines.

In the area of environmental management, an inventory of laws and regulations that impact Gigaset, encompassing all environmentally-relevant operating processes at Gigaset and all environmentally-relevant product characteristics, is maintained and regularly reviewed for changes in the relevant legislation.

Shareholders:

Information is provided to shareholders in accordance with the legal and regulatory requirements. They are given the chance particularly at the annual general meeting to obtain information about Gigaset's affairs within the limits of the law of stock corporations.

10. Innovation and Product Management

The company discloses how innovations in products and services are enhanced through suitable processes which improve sustainability with respect to the company's utilisation of resources and with regard to users. Likewise, a further statement is made with regard to if and how the current and future impact of the key products and services in the value chain and in the product life cycle are assessed.

Gigaset stands for principles like reliability, security and value, and insists on offering communication solutions that go beyond satisfying the users' immediate needs. Despite and because of its original technical background of invention and further development of fixed-line telephone service, the company distances itself from technology-driven trends and fads, and focuses instead on identifying niches or segments where essential user needs intersect with new market potential.

Gigaset's past and future success can be attributed to its ability to judge critically which trends and upcoming technologies will actually promote people's quality of life, and thus to balance tradition and novelty with regard to product innovation.

In an uncompromising manner, Gigaset develops long-lasting and resource-efficient products. They are meant to fulfill the needs of customers while minimizing any adverse impacts on the environment. This applies to both the production and the operation of products. Due consideration is given to legal requirements and internal sustainability criteria such as repair possibilities, recyclability, energy and resource efficiency in all phases from product definition to development and production.

Gigaset employs a product development process to keep track of all important aspects in all phases from the product idea to series production. Part of this process is the product development checklist. This checklist guides the project execution team through the project with due regard to all relevant steps and legal requirements. The international environmental management standard ISO 14001 is the guiding set of principles for Gigaset's ecological activities. The annual certification is performed by the German Engineering Control Association (TÜV). Some principal topics are described below, which, in the context of product strategy, give rise to ecological effects:

- Gigaset deliberately refrains from planned obsolescence, i.e. planned wear and tear or the intentional incorporation of a deficiency into products in order to shorten the product's useful life.

- In the area of Phones, recycled materials have been used for several years where possible, and further potential uses are constantly being tested. In recent years, a new, smaller-scale systematic packaging was introduced that partially replaced two other packaging sizes. In this way, the volume of the individual unit was lessened by about 40% and the weight was reduced by about 32g. This small product packaging is used by preference for reasons of resource conservation. At 2.1 million units, a new record was set in the 2021 financial year. Compared to the original solution, this corresponds to a savings of 67 tons of material and a corresponding 152 tons of CO₂. In addition to the reduced use of materials, the smaller packaging naturally has a positive effect on shipping logistics as well.
- The theme of FSC certification was rolled out in 2021 for all types of packaging, and a corresponding logo signals to our customers the "FSC Mix" sustainability standard that we introduced. A licensing partnership with FSC was launched in 2020 and will be renewed. It should also be noted that the corrugated cardboard is made of more than 92% recycled material. With the share of packaging made of brown corrugated cardboard (online; per business) rising every year, we even reach a recycling percentage of 100%. In the 2021 financial year, the quantity of product packaging was 5.8 million items with an overall tonnage of 740 tons of corrugated cardboard.
- In 2020, the product packaging began to be made "climate-neutral," and this was carried on in 2021. In this case, climate-neutral means that, for production of 60,000 units of packaging about 28 tons of CO₂ are generated, which is offset by the partner company ClimatePartner. The CO₂ is offset by reforestation in a project of the "German Forest Protection Association" with its partners in the Brazilian rain forest. There are plans to develop the climate neutrality theme further.. In addition, there are plans to further promote the reduction of synthetic materials in 2022. The poly bags used until now for product packaging will be replaced by paper bags, which would lead to a saving of 30 tons of synthetic material per year.

For smartphones "made in Germany," similar to Phones products, repair can be done down to the circuit board level in our own Gigaset Service Shops.

In 2021, as a first step to test customer acceptance, a new increasingly more sustainable smart phone was developed in cooperation with a German cellular service provider, in which a large portion of the casing is made of sustainable materials and absolutely no plastic or film is used in the packaging. The area of printed operating instructions is likewise a focus of sustainability considerations. In general, they are purchased from printing companies in the immediate vicinity of the Gigaset production site in Bocholt, to shorten shipping distances as much as possible. For resource conservation reasons, we continually try to keep the size of the products as small as possible. Material quality was converted to FSC-certified eco-friendly recycling paper in 2020,

which also bears the “Blue Angel” mark. The total tonnage of 325 tons of recycled paper used in the 2021 financial year represents a savings of 57 tons (17 %) of CO₂ compared to conventional paper production. Moreover, the recycling process requires 60 % less energy and 40 % less water. Gigaset conducts an employee initiative for the purpose of continuously improving existing products and processes. Under this initiative, all employees can submit useful ideas to improve the company’s results, processes, products or procedures. Useful means added value for customers, the company’s work (e.g. quality, value creation, environmental protection) or work place (e.g. order, cleanliness, safety, disruptive factors).

The “innovative spirit” value is one of Gigaset’s core values and management values. Gigaset promotes the ideas of employees throughout the company. To recognize trends and develop solutions for customers numerous workshops have been conducted in recent years – in collaboration with the specialist departments and outside specialists. Promising ideas are cultivated and implemented in a goal-oriented way within a structured process, in order to continuously improve value creation as a company and to act with greater speed, agility and efficiency.

In the context of medium- and long-term strategic innovation to identify future fields of growth and derive innovative products and business models, societal trends and changes play a significant role. In this connection, sustainability aspects – particularly through user and market insights and foresights – are already considered as significant factors in very early stages.

Key Performance Indicators to criteria 10

Key Performance Indicator G4-FS11

(report also in accordance with GRI SRS): Percentage of assets subject to positive and negative environmental or social screening.
(Note: the indicator should also be reported when reporting to GRI SRS)

This data is not collected. This data is not relevant for Gigaset because Gigaset does not currently intend to purchase financial investments.

Criteria 11–20: Sustainability Aspects

Criteria 11–13 concerning ENVIRONMENTAL MATTERS

11. Usage of Natural Resources

The company discloses the extent to which natural resources are used for the company's business activities. Possible options here are materials, the input and output of water, soil, waste, energy, land and biodiversity as well as emissions for the life cycles of products and services.

Careful handling of natural resources was an important aspect for Gigaset again in 2021. This includes the energy sources comprising electricity, natural gas and diesel fuel supplied/purchased at the Bocholt location. Water consumption at the location is also subject to continuous monitoring, like the energy sources. Water consumption is mainly impacted by kitchenettes, toilet facilities and humidification in climate control systems. Waste quantities are subject to continuous monitoring and play a particularly important role in operating processes and in production-related processes (production process and development). Materials are used only when needed and production processes are designed to be energy-efficient.

Consumption data (electricity, natural gas and water) are subject to continuous monitoring by means of an extensive internal metering system. When thresholds are exceeded (e.g., metering in the water grid), an alert is generated in the gateway and is investigated with facility management or on-call technicians.

All new acquisitions in building infrastructure include a focus on energy efficiency. Examples here include: further conversion of lighting to LED technology, replacement of defective cold-water machinery and air compressors with modern, energy-efficient machines.

Gigaset strives to avoid waste as much as possible. To this end, the delivery form (packaging) is standardized and optimized in collaboration with suppliers. Unavoidable waste is sorted and recycled. Only certified companies are used for waste disposal.

Bocholt

Electricity, natural gas, water - 2021

Frankenstrasse 2

month	electricity kWh	natural gas kWh - 2403	water m³
Jan	715.793	897.472	727
Feb	845.401	765.401	729
Mar	821.234	629.088	728
Apr	731.178	568.345	725
May	766.505	331.493	727
Jun	888.904	74.447	724
Jul	896.582	74.116	725
Aug	825.752	74.636	727
Sep	807.311	87.469	726
Oct	807.642	382.765	755
Nov	834.080	613.351	725
Dec	798.273	803.152	726
Sum	9.738.655	5.301.736	8.745

12. Resource Management

The company discloses what qualitative and quantitative goals it has set itself with regard to its resource efficiency, in particular its use of renewables, the increase in raw material productivity and the reduction in the usage of ecosystem services, which measures and strategies it is pursuing to this end, how these are or will be achieved, and where it sees there to be risks.

Gigaset has defined resource efficiency goals for itself for 2021. In the area of energy management, they comprise mainly the reduction of electricity consumption and the purchase of electricity (CO₂ emission factor for purchased electricity). In the area of internal logistics, they include reduction of waste quantities and lowering of diesel fuel consumption for internal logistics transport.

To reduce consumption and emission from the company car fleet Gigaset revised its company car policy in 2021; it now authorizes top management to choose hybrid vehicles as company cars. For this purpose, corresponding incentives were created in which, for example, the maximum allowable gross list price for hybrid vehicles is higher than for diesel vehicles. The objectives and measures can be found in Criterion 11 "Usage of natural resources." The Environmental Protection Officer identifies the material sustainability aspects in Criterion 2 (Materiality) and the risks indicated in Criterion 11 in the usage of natural resources with regard to the effects on the environment, the company's specific situation and the indicators that are generally deemed to be important.

An overarching management plan is pursued through the application of ISO 14001. The concept for achieving the environmental goals is implemented as part of the ISO 14001 environmental management system, in which all environmental aspects and the potential savings associated with them are evaluated annually. The resulting goals are presented in the annual management review to the management and implemented in projects as an environmental program in the current year. Statements on environmental relevance and ecological effects on the activities of Gigaset AG can be derived directly from the results and the associated reports and project status sheets. Goals and projects are also reported in the CDP and are publicly available. The discussion of the results from this environmental program is also part of the management review. This process is described in procedural instructions for the implementation of the ISO requirements.

Furthermore, there is an annual assessment of the risks and opportunities for the binding obligations that result from the assessment of the environmental aspects, as well as all environmental goals. Identified risk potentials are evaluated and, if necessary, backed up with measures. The last evaluations did

not show any significant risks in operational environmental protection and environmentally-related product properties with regard to the product life cycle. Extensive information on the extent of the use of natural resources is presented in the performance indicators for criterion 11.

At Gigaset risk management is an integral part of the corporate management and corporate planning. The task of risk management is to achieve the goals - set as part of a business strategy - in a way that risks are identified, recorded, reported and systematically controlled. In order to avoid developments that endanger the existence of the company and to enable to use entrepreneurial opportunities the best way possible, risks are management at all levels and in all areas, as well as at an early stage. The overall approach to risk management and the risk management process are defined, coordinated and monitored at group level and in the holding company, implemented in the individual operating units. Risks are identified, systematically recorded and measured. Measures are defined where the greatest expertise and the greatest potential for evaluation are available. Uniform standards for risk identification, documentation and monitoring are summarized for the entire group of companies in the Gigaset risk management manual. The central risk manager monitors the compliance with those requirements. On this basis, the individual risks can be managed efficiently at company level and at the same time an up-to-date and complete picture of the risk situation in the group can be provided. Compliance with and monitoring of the risk strategies defined by the Management Board for the Gigaset Group is thus optimally guaranteed. In addition to instructions, checklists and a so-called "risk atlas" are available for the systematic identification of risks. The risk atlas shows the areas to which risks at Gigaset can typically be assigned, according to the following structure:

- Market and industry risks (economy/industry/competition, products/patents/certificates, legal environment, customers)
- Corporate/process risks (research/development, procurement, production, sales/marketing, delivery/after sales, accounting/finance/controlling, organization/auditing/IT, personnel, insurance, unforeseen events, acquisition/operations/exit and climate-related risks)
- Financial risks (result, liquidity, debt/financing, equity, taxes, other financial risks)
- Liability risks (guarantees/contingent liabilities, other financial obligations, legal disputes, D&O liability)

The risk assessment is carried out quantitatively on the basis of a 4x4 matrix for the factors probability of occurrence and extent of damage, and refers to the potential impact of a negative event on the result over a time horizon of 12 months. The severity of the damage is measured taking into account the countermeasures already initiated.

The two factors "probability of occurrence" and "extent of damage" are multiplied together to obtain an "expected value". The potential effects on

earnings based on the expected values for the risk categories/subcategories published in the annual report are graded according to value limits, with the highest value limit being defined as more than EUR 5 million.

In addition to the justification of the assessment, suitable measures for risk reduction or avoidance, as well as the person responsible for the risk must be specified for each individual risk. The extent of damage is measured after measures have been initiated, but before planned measures are implemented. The results of the classification are presented in a so-called "risk map" in tabular form or visualized in a portfolio. Regular reports on the current situation of all major Group companies are submitted to the Management Board. The risks are fully updated on a quarterly basis; In addition, new material risks or the occurrence of existing material risks are recorded immediately and reported to the Executive Board independently of the normal reporting interval. The Management Board regularly informs the Supervisory Board about the risk situation and risk management.

Entrepreneurial responsibility for the risk management process lies with the operating units at the level of the subsidiaries or with the staff departments of the group parent company. Accordingly, operational risk management is anchored in these units. In addition, every employee is responsible for identifying and controlling risks in their immediate area of responsibility. The management of the respective subsidiary is responsible for coordinating and recording the risks. Risks and information that are considered to be significant from a risk perspective must be reported immediately to management, and if necessary also to the Group Executive Board and the central risk manager. Other risk management measures include regular visits by the Management Board to the subsidiaries - to find out about current developments - and the integration of risk assessments into the annual planning discussions. To supplement the risk process, monthly target/actual comparisons are carried out as part of global controlling and the current forecast is adjusted promptly if needed. Necessary shortterm adjustments can be prepared and executed by up-to-date information to the Management Board.

Gigaset has identified the following significant risks:

- Physical risks (STAR approach): (a) Situation: Some of Gigaset's main suppliers have their production sites in Southeast Asia, a region frequently affected by tropical cyclones. (b) Task: Gigaset must strategically position itself in such a way that the effects of possible delivery failures or transport losses and delays are not that heavy. (c) Measure: When procuring large-volume components, Gigaset tries to position itself as broadly as possible, and, if possible, to qualify more than one supplier. The qualification of another supplier requires the construction of new tools, which can cost Gigaset up to €100,000. Our logistical processes ensure reliable material availability through buffer storage. (d) Result: The measures taken did not result in any serious delivery failures or transport delays and therefore also in no sales losses.

- Reputational risks (STAR approach): (a) Situation: Gigaset realizes that customers and stakeholders are increasingly looking for transparency with regard to sustainability practices and CO₂ emissions. If Gigaset does not deliver this transparency, it will lose customers and, in the medium term, have poorer access to the financial market and to external sources of finance. (b) Task: Gigaset must figure out which indicators are relevant for its stakeholders and must identify the right channels/ assessments to report them appropriately/ in a manner suitable for the target group. (c) Action: To ensure our customers are aware of our sustainability practices, we have participated in several reporting initiatives. This is why we participate in CDP. In 2020, the carbon footprint was calculated for the fifteenth consecutive year. All these efforts cost Gigaset around €100,000 per year. (d) Result: In the second year of our CDP participation, we were able to improve our rating from D to B and are therefore in a good competitive position compared to our competitors listed in the CDP. This underscores our reputation as a sustainable company and signals to our stakeholders that we take the CO₂ issue seriously and are tackling it properly.

Key Performance Indicators to criteria 11 to 12

Key Performance Indicator GRI SRS-301-1: Materials used

The reporting organization shall report the following information:

a. Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by:

i. non-renewable materials used;

ii. renewable materials used.

These values were not surveyed in the 2021 financial year.

In essential areas, the company uses a specific indicator to measure the annual delivery of all materials by weight and volume. Renewable plastics make up a large part of the materials used by Gigaset in the production of its products.

With a view to environmental aspects, the company has for many years recycled its recyclable plastic waste from production and also increasingly utilized recycled pellets as the primary input in production. The total volume of plastics consumed in the 2021 financial year amounted to approx. 906 tons. The share of recycled materials in this came to about 215 tons (23.7%). The aim is to increase this share further to over 30%. For packaging, the company usually uses environmentally friendly, non-plastic-coated cardboard consisting almost entirely of recycled paper, which can itself be recycled.

Key Performance Indicator GRI SRS-302-1: Energy consumption
The reporting organization shall report the following information:

a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.

b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.

c. In joules, watt-hours or multiples, the total:

i. electricity consumption

ii. heating consumption

iii. cooling consumption

iv. steam consumption

d. In joules, watt-hours or multiples, the total:

i. electricity sold

ii. heating sold

iii. cooling sold

iv. steam sold

e. Total energy consumption within the organization, in joules or multiples.

f. Standards, methodologies, assumptions, and/or calculation tools used.

g. Source of the conversion factors used.

a.

Diesel fuel consumption 2021: 848 liters (conversion value of 1 liter diesel = 10.4 kWh)

Diesel fuel consumption in kWh:

2014 234,260

2015 241,592

2016 224,838

2017 204,547

2018 172,151

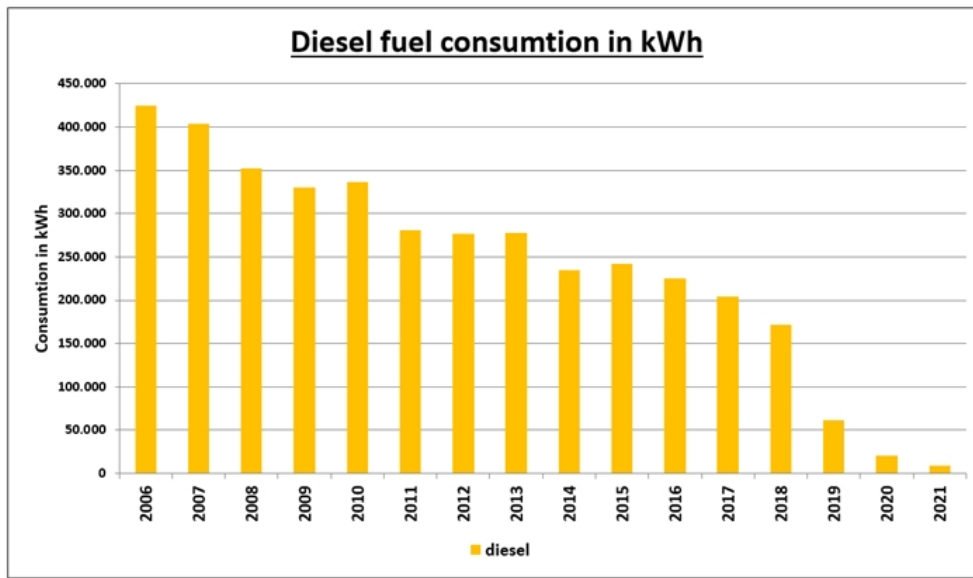
2019 61,890

2020 20,488

2021 8,819

There is currently one diesel-hybrid forklift still in use. This vehicle is kept exclusively as a reserve vehicle and used only when an electric forklift breaks

down. This has drastically reduced diesel fuel consumption. For this reason, the diesel fuel filling station was removed in 2021. In addition, the diesel engines of the sprinkler systems consume fuel (weekly statutory test run).



b.

Not available

c.

i.

Electricity consumption has been declining

Changes in electricity consumption at the location

Electricity consumption in kWh:

2014 15,758,256

2015 14,615,065

2016 13,427,478

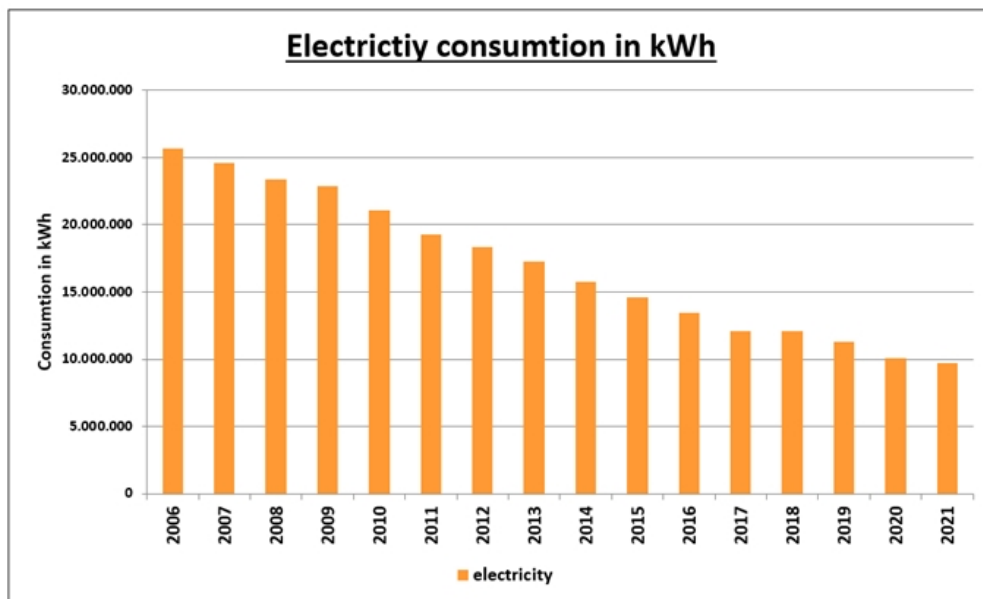
2017 12,059,976

2018 12,060,945

2019 11,266,037

2020 10,065,626

2021 9,738,655

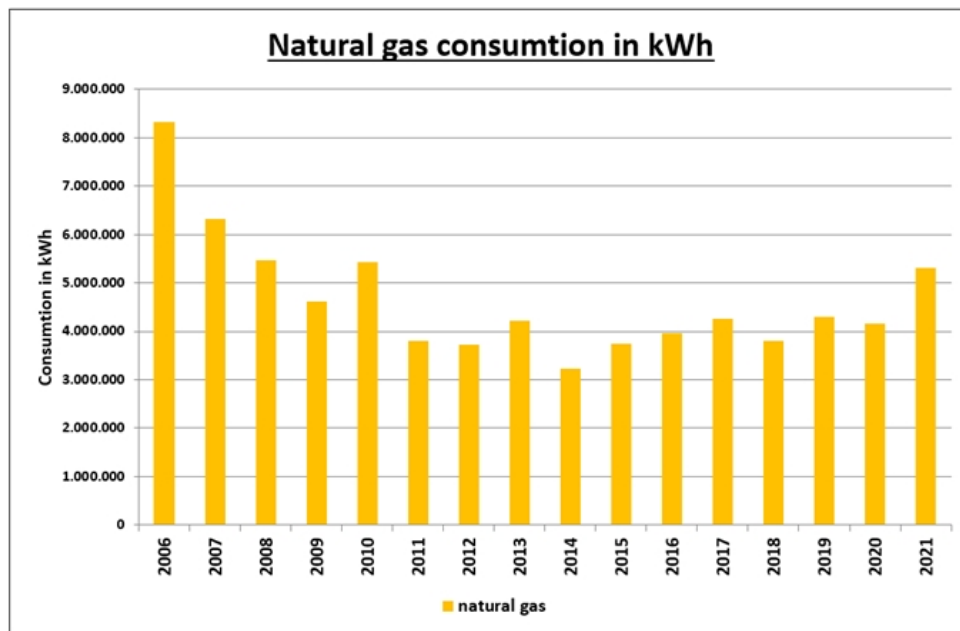


ii.

Natural gas consumption in Bocholt (main production facility) in the last few years:

Natural gas consumption in KWh:

2014	3,231,691
2015	3,753,568
2016	3,967,977
2017	4,260,930
2018	3,810,091
2019	4,305,108
2020	4,163,070
2021	5,301,736



iii.

Data not collected

iv.

Not available

d.

i.

Not available

ii.

Not available

iii.

Not available

iv.

Not available

e.

Total energy consumption from natural gas, diesel fuel and electricity in 2021:
15.049.210 kWh

Equivalent to total energy consumption of 54,177 GJ

f.

Calculation of total consumption:

Electricity: according to the billing statement of the energy supply company in KWh (EVU).

Natural gas: According to the billing statement of the energy supply company, in m³ (EVU) and converted to kWh

Diesel fuel: according to the billing statement of the supplier in liters and conversion to KWh

g.

Conversion factors to kWh according to the energy supply company/ supplier.

Diesel fuel consumption 2021: 848 liters (conversion value of 1 liter diesel = 10.4 kWh)

Key Performance Indicator GRI SRS-302-4: Reduction of energy consumption

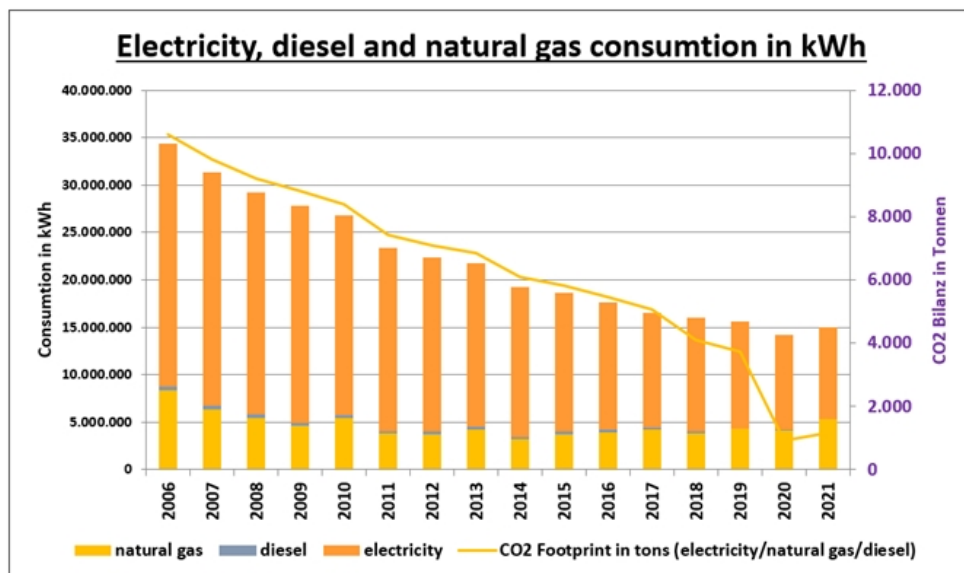
The reporting organization shall report the following information:

- a.** Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.
- b.** Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all.
- c.** Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.
- d.** Standards, methodologies, assumptions, and/or calculation tools used.

a.

The consumption of electricity and diesel fuel in Bocholt (main production facility) has been declining for years. In the period from 2006 to 2021, the production of assembly units declined at the plant by 43% (2006: 13,151 assembly units, 2021: 7,525 assembly units), while total energy consumption fell by 56% during the same period. Natural gas consumption (heating systems) was negatively influenced in 2021 by the weather (severe winter) and necessary measures under the pandemic (frequent airing out, HVAC systems set for maximum air exchange).

2006: 34,400,000 kWh, 2021: 15,049,000 kWh; this represents a reduction of 69,663 GJ



b.

Energy types included: electricity, natural gas and diesel fuel

c.

Presentation of the energy consumption measured against the base year 2006.
An additional internal measuring system was implemented in 2006.

d.

Measurement of consumption after purchases of electricity and natural gas from the energy supply company and purchases of diesel fuel from the supplier.

Key Performance Indicator GRI SRS-303-3: Water withdrawal
The reporting organization shall report the following information:

- a.** Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:
 - i.** Surface water;
 - ii.** Groundwater;
 - iii.** Seawater;
 - iv.** Produced water;
 - v.** Third-party water.
- b.** Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:
 - i.** Surface water;
 - ii.** Groundwater;
 - iii.** Seawater;
 - iv.** Produced water;
 - v.** Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv.
- c.** A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories:
 - i.** Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids);
 - ii.** Other water ($> 1,000$ mg/L Total Dissolved Solids).
- d.** Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

a.

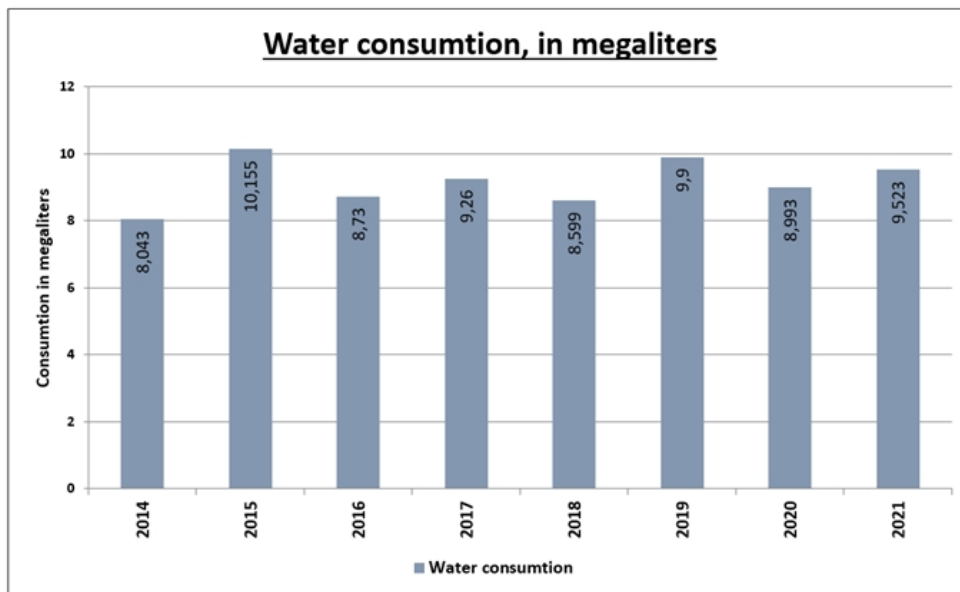
i.

Not available

ii.

Unit: megaliters ML

2014	8.043 ML
2015	10.155 ML
2016	8.730 ML
2017	9.260 ML
2018	8.599 ML
2019	9.900 ML
2020	8.993 ML
2021	9.523 ML



All of the other points are not available.

Key Performance Indicator GRI SRS-306-3: Waste generated
The reporting organization shall report the following information:

- a. Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste.
- b. Contextual information necessary to understand the data and how the data has been compiled.

Financial year	Type of waste	Reuse*	Recycling*	Composting*	Recovery, including energy recovery*	Trash incineration*	Saline water injection*	Landfill*	Stored on site*	Other*	Total*
2014	hazardous	1	11	0	6	6	0	0	0	0	24
	non-hazardous	11	1,297	16	132	0	0	0	0	0	1,457
2015	hazardous	1	12	0	6	4	0	1	0	0	23
	non-hazardous	12	1,152	16	138	3	0	0	0	0	1,322
2016	hazardous	1	11	0	0	6	0	0	0	0	19
	non-hazardous	8	1,043	14	291	5	0	0	0	0	1,361
2017	hazardous	0	7	0	0	3	0	0	0	0	11
	non-hazardous	13	901	10	298	10	0	0	0	0	1,232
2018	hazardous	0	12	0	0	3	0	0	0	0	15
	non-hazardous	13	973	10	304	1	0	0	0	0	1,301
2019	hazardous	0	12	0	0	4	0	0	0	0	16
	non-hazardous	8	756	10	301	1	0	0	0	0	1,076
2020	hazardous	0	8	0	0	3	0	0	0	0	11
	non-hazardous	10	704	6	224	0	0	0	0	0	944
2021	hazardous	0	10	0	0	2	0	0	0	0	12
	non-hazardous	13	715	12	205	0	0	0	0	0	945
* All figures in tons											

Waste quantities declined from 3,454 tons in 2000 to 957 tons in 2021. Related to devices produced, the waste quantity per device was reduced from 340 grams in 2000 to 153 grams in 2021. The significant reduction in waste quantity in 2020 compared to the prior year was caused by the reduction in quantities in production due to the coronavirus crisis. In this context, short-time work was initiated at the Bocholt location. In 2021, production quantities and the quantity of waste stabilized at the level of the prior year. As a supportive measure, the packaging concepts in materials delivery have been repeatedly optimized. Waste quantities are disposed of in accordance with the European Waste Catalog. Besides small quantities of mixed waste, most of the waste is sorted into more than 40 separate categories (e.g. paper/ cardboard, wood, metal, plastics, ABS plastic, electronic waste, etc.) before disposal. The waste disposal methods are based on information provided by the waste disposal service providers.

13. Climate-Relevant Emissions

The company discloses the GHG emissions in accordance with the Greenhouse Gas (GHG) Protocol or standards based on it and states the goals it has set itself to reduce emissions, as well as its results thus far.

Gigaset continued in 2021 to pursue reducing greenhouse gas (GHG) emissions. The purchase of exclusively CO₂-free electricity resulted again in 2021 in zero emissions in electricity consumption. Greenhouse gas (GHG) emissions from diesel fuel were reduced compared to 2020 by 5 t/a to 2 t/a; the forklift vehicles in logistics have been totally converted to electric power, except for one vehicle. The remaining greenhouse gas (GHG) emissions from diesel fuel result only from emergency diesel generators of the sprinkler systems (weekly statutory test runs).

Greenhouse gas (GHG) emissions in natural gas consumption came to 1,169 tons, generated exclusively by heating systems. Natural gas consumption was negatively influenced in 2021 by the weather (severe winter) and necessary measures under the pandemic (frequent airing out, HVAC systems set for maximum air exchange).

Gigaset will continue to keep an eye on energy consumption in the plant and to work on reducing it further by taking measures (e.g., replacement of machinery/systems). In 2019, the overall goal was the reduction in emissions of 20% over the next 5 years - based on the reported emissions (Scope 1+2) from 2019 - (CDP C4.1). This goal was already achieved in 2021. Gigaset is therefore pursuing the goal of further reducing the actual Scope 1 + 2 emissions by 2024. Therefore internal procedures will be adjusted as well as the cross-departmental work on interlinked objectives will be optimized in 2022.

In tracking emissions, Gigaset uses assembly units (kWh/assembly unit), among other things, for a reference value.

Key Performance Indicators to criteria 13

Key Performance Indicator GRI SRS-305-1: Direct (Scope 1) GHG emissions

The reporting organization shall report the following information:

a. Gross direct (Scope 1) GHG emissions in metric tons of CO₂ equivalent.

b. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃ or all.

c. Biogenic CO₂ emissions in metric tons of CO₂ equivalent.

d. Base year for the calculation, if applicable, including:

i. the rationale for choosing it;

ii. emissions in the base year;

iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.

e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.

f. Consolidation approach for emissions; whether equity share, financial control, or operational control.

g. Standards, methodologies, assumptions, and/or calculation tools used.

a.

At Gigaset, Scope 1 includes the consumption values for natural gas (heating systems) and diesel fuel (forklifts used in logistics). CO₂ emissions were reduced from 1,940 tons in 2006 to 1,169 tons in 2021. This calculation relates to the Bocholt location, to which a share of 97% of the CO₂ equivalents calculated for Gigaset can be referred.

	CO2 footprint from natural gas	CO2 footprint in tons diesel fuel	CO2 footprint in tons from natural gas/ diesel fuel
2006	1.832	108	1.940
2007	1.390	103	1.493
2008	1.205	90	1.294
2009	1.016	84	1.101
2010	1.193	86	1.278
2011	835	72	906
2012	818	70	888
2013	928	71	999
2014	711	60	771
2015	826	62	887
2016	873	57	930
2017	937	52	990
2018	838	44	882
2019	947	16	963
2020	916	5	921
2021	1.166	2	1.169

b.

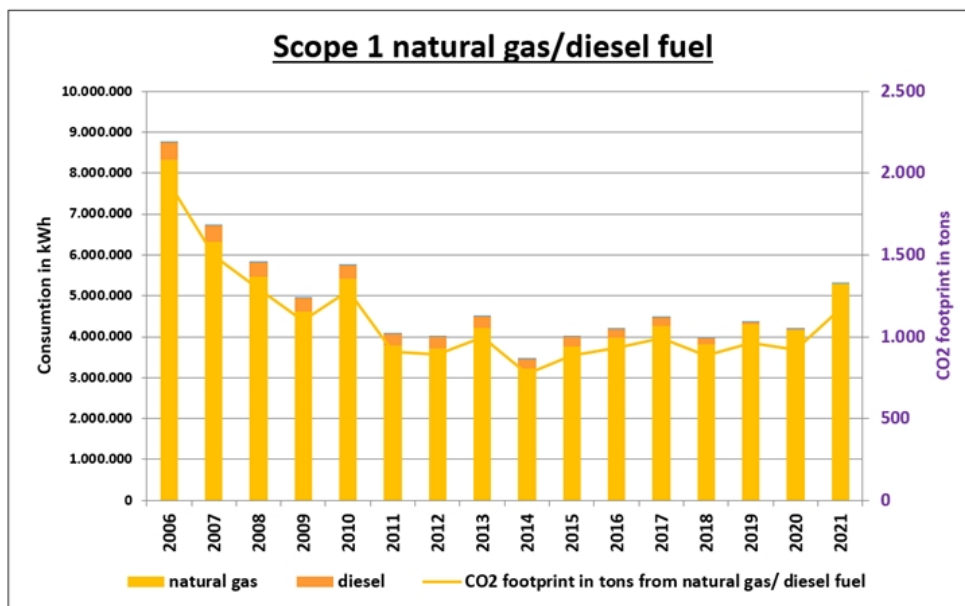
The CO₂ value was included in the calculation.

c.

Not available.

d.

Presentation of energy consumption measured against the base year 2006 (CO₂ footprint fell from 1,940 tons in 2006 to 1,169 tons in 2021).



i.

An additional internal measuring system was implemented in 2006.

ii.

2006: CO₂ emission of 1,940 tons from natural gas and diesel fuel consumption.

iii.

The base year was not recalculated due to changes.

e.

Conversion factors to kWh according to the energy supply company/ supplier.

f.

Not available.

g.

Calculation of total consumption:

Natural gas: According to the billing statement of the energy supply company,
in m³ (EVU) and converted to kWh

Diesel fuel: according to the billing statement of the supplier in liters and
conversion to kWh

Key Performance Indicator GRI SRS-305-2: Energy indirect
(Scope 2) GHG emissions

The reporting organization shall report the following information:

- a.** Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent.
- b.** If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent.
- c.** If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.
- d.** Base year for the calculation, if applicable, including:
 - i.** the rationale for choosing it;
 - ii.** emissions in the base year;
 - iii.** the context for any significant changes in emissions that triggered recalculations of base year emissions.
- e.** Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.
- f.** Consolidation approach for emissions; whether equity share, financial control, or operational control.
- g.** Standards, methodologies, assumptions, and/or calculation tools used.

a.

At Gigaset, Scope 2 includes the consumption values from electricity. The CO₂ footprint was reduced from 8,669 tons in 2006 to 0 tons in 2020/2021.

	CO ₂ footprint in tons from electricity
2006	8.669
2007	8.327
2008	7.901
2009	7.720
2010	7.123
2011	6.526
2012	6.198
2013	5.846
2014	5.326
2015	4.940
2016	4.538
2017	4.076
2018	3.220
2019	2.760
2020	0
2021	0

b.

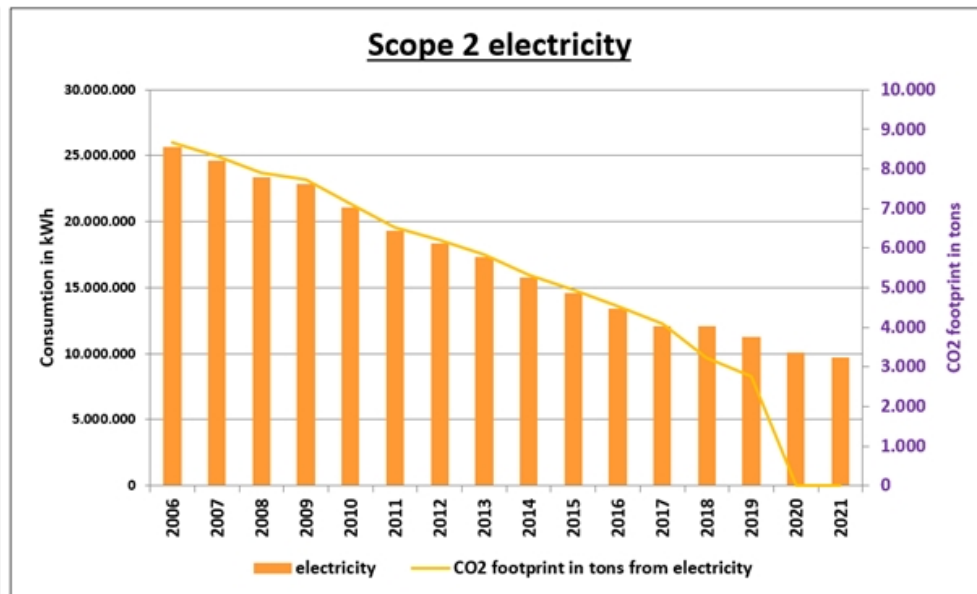
Not available

c.

The CO₂ value was included in the calculation.

d.

Presentation of the energy consumption measured against the base year 2006.



i.

An additional internal measuring system was implemented in 2006.

ii.

The CO₂ footprint in the base year 2006 was 8,669 tons

iii.

The base year was not recalculated due to changes.

e.

Conversion factors to kWh according to the energy supply company/ supplier.

f.

Not available

g.

Calculation of total consumption:

Electricity: according to the billing statement of the energy supply company in kWh (EVU).

Key Performance Indicator GRI SRS-305-3: Other indirect (Scope 3) GHG emissions

The reporting organization shall report the following information:

a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO₂ equivalent.

b. If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.

c. Biogenic CO₂ emissions in metric tons of CO₂ equivalent.

d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.

e. Base year for the calculation, if applicable, including:

i. the rationale for choosing it;

ii. emissions in the base year;

iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.

f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.

g. Standards, methodologies, assumptions, and/or calculation tools used.

a.

Further data on GHG emissions (Scope 3) were gathered most recently for 2020 and will be newly obtained for 2021 as part of the carbon footprint calculation for participation in the CDP. Scope 3 Data from 2020 in tons of CO₂e

Scope3 Upstream	purchased goods & services		149.209,00
	capital goods		1.932,00
	fuel and energy rel. activities		1.083,00
	upstream transportation		2.688,00
	Waste in Operation		24,00
	business travel		67,00
	employee commuting		991,00
Scope3 Downstream	downstream transportation & Distribution		243,00
	Processing of sold products		119.323,00
	end of life treatment of sold products		6,00
	Downstream leased assets consumption rentals	natural gas	154,00
Total Scope 3			275.720,00

b.

Not available

c.

Not available

d.

See list in a.

e.

The base year is 2020.

i.

First-time calculation of Scope 3

ii.

275,720 t

iii.

none

f.

Scope	Area	Input Data	Q-Rating
Scope3 Upstream	purchased goods & services	- Exact amounts and types of materials used in production and operations - Material-specific emission factors	fair
	capital goods	- Spend for capital goods (production & test equipment) - Monetary emission factors	fair
	fuel and energy rel. Activities	- Total fuel consumption in liters - Measured natural gas consumption - Measured electricity consumption - Specific emission factors for	good
	upstream transportation	- Exact weight, distance and mode for majority of transports - Reference emission factors per tkm for transport modes	fair
	Waste in Operation	- Amount and types of materials derived from material used in operations - Reference emission factors for materials	good
	business travel	- Number and exact distance of business flights and train as well as car trips - Specific emission factors per mode of transport - Trips by company car are covered in Scope 1	good
	employee commuting	- Number of employees commuting by different modes, average distances provided - Average emissions per km for transport modes	fair
Scope3 Downstream	downstream transportation & Distribution	- Tkm per mode of transport - Reference emission factor per mode of transport (average laden)	good
	Processing/use of sold products	- Annual power consumption and estimated lifetime per product type - Emission factor for German grid mix	good
	end of life treatment of sold products	- Number of sold products in reporting year - Estimated recycling share and estimation for other treatment methods - Emission factors for treatment methods	fair
	Downstream leased assets consumption rentals	- Electricity and natural gas consumption data - Specific emission factors	good

g.

According to GHG log

Key Performance Indicator GRI SRS-305-5: Reduction of GHG emissions

The reporting organization shall report the following information:

- a.** GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO₂ equivalent.
- b.** Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.
- c.** Base year or baseline, including the rationale for choosing it.
- d.** Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).
- e.** Standards, methodologies, assumptions, and/or calculation tools used.

a.

In 2021, Gigaset purchased electricity with a 0 g/kWh CO₂ footprint (electricity exclusively from renewable energy sources).

This led to a reduction of its CO₂ footprint for electricity by 3,564 tons (electricity consumption in 2021 reckoned in comparison to average 366 g/kWh CO₂ footprint in Germany; source: Information Sheet on CO₂ Factors from the German Federal Office of Economics and Export Control (*Informationsblatt CO₂-Faktoren „Bundesamt für Wirtschaft und Ausfuhrkontrolle“*)).

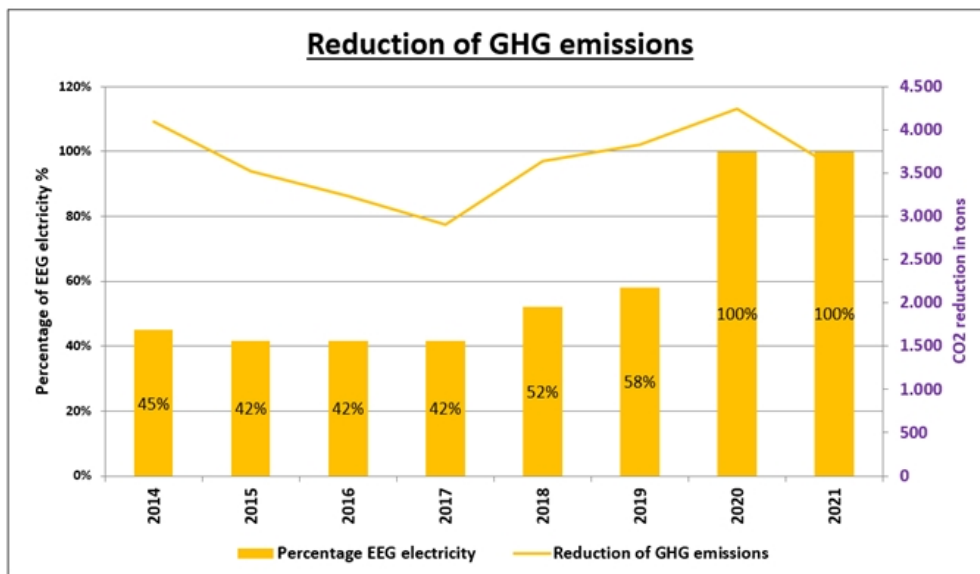
b.

The CO₂ value was included in the calculation.

c.

4097 tons of CO₂ were saved in the base year 2014 (derived from the energy supply company's Power Label as of 2014).

	electricity consumption in kWh	CO2 savings in tons
2014	15.758.256	4.097
2015	14.615.065	3.520
2016	13.427.478	3.234
2017	12.059.976	2.905
2018	12.060.945	3.638
2019	11.266.037	3.829
2020	10.065.626	4.238
2021	9.738.655	3.564



d.

In the direct Scope 2, reduction of CO₂ emissions from electricity.

e.

Calculations according to the energy supply company's Power Label.

Criteria 14–20 concerning SOCIETY

Criteria 14–16 concerning EMPLOYEE-RELATED MATTERS

14. Employment Rights

The company reports on how it complies with nationally and internationally recognised standards relating to employee rights as well as on how it fosters staff involvement in the company and in sustainability management, what goals it has set itself in this regard, what results it has achieved thus far and where it sees risks.

Gigaset respects the rights of employees and grants them all legal codetermination possibilities. To ensure this, the company's management, the Human Resources Director and the employee representatives maintain an intensive and ongoing exchange.

Employees from the Works Council are represented on the Supervisory Board of Gigaset Communications GmbH in accordance with the One Third Participation Act. In addition, three other employees sit on the Supervisory Board of Gigaset Communications GmbH. The Works Councils are involved in all relevant personnel decisions in accordance with the German Works Council Constitution Act.

Gigaset cultivates intensive and trustful contacts with the collective bargaining agreement parties. Gigaset has continually entered into supplemental and special collective bargaining agreements with the collective bargaining agreement parties since the year 2004. The current special collective bargaining agreement, which is also applicable in 2021, also calls for regular meetings with the collective bargaining agreement parties during the term, at which agreed key indicators of the efficacy of the agreement are presented.

Gigaset is an internationally active company. Equal opportunities are offered to all employees in hiring, their further development and their compensation. Our standard is the German General Equal Treatment Act. Annual meetings based on a uniform concept are held with employees. These meetings provide an opportunity for an extensive discussion of the work performed in the past year and for the setting of joint goals for the coming year. These measures were conducted in the past year and will continue in the future. Considering the fact that this strategy will be continued in the future, Gigaset sees no material risks for its business operations. Target agreements and employee compensation are

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tied in part to the attainment of sustainability goals and to long-term value creation.

Due to its compliance with the legal requirements and its obligations under collective bargaining agreements, Gigaset does not consider it necessary to identify essential risks separately.

For information on the related requirements for our suppliers, please refer to the description in Criterion 17 (Human Rights). Due to the good relations between the company's management and the works council and the employee representatives as parties to the collective bargaining agreements, the company does not consider a separate management concept to be necessary beyond the procedure described above.

Goals were agreed to in the area of sustainability. Gigaset commits to the goal of being considerably better on issues of corporate and social responsibility in all areas than the average of companies that manufacture communications devices. The evaluation is performed externally by EcoVadis.

Executives and supervisory employees are required to regularly monitor compliance with applicable laws and regulations, the Business Conduct Guidelines and the company's internal guidelines. In addition, compliance in the relevant corporate units in Germany and abroad is regularly reviewed by the Internal Audit Department, particularly for the purpose of corruption prevention. As another instrument for detecting potential compliance violations, Gigaset has installed an information and reporting function to which anonymous tips of potential compliance violations can be submitted.

15. Equal Opportunities

The company discloses in what way it has implemented national and international processes and what goals it has for the promotion of equal opportunities and diversity, occupational health and safety, participation rights, the integration of migrants and people with disabilities, fair pay as well as a work-life balance and how it will achieve these.

As a company doing business internationally, Gigaset is in the process of transforming from a pure hardware supplier to a provider of software-based communications solutions. In its further development in the coming years, Gigaset will be reliant on employees who contribute different experiences, qualifications and points of view and will help the Gigaset transformation successfully meet the economic and structural challenges with their individual skills. Equal opportunities are offered to all employees in hiring, their further development and their compensation. The standard is the German General Equal Treatment Act.

Ensuring equal opportunity and diversity is a key objective of Gigaset's human resources policy. Gigaset offers the same opportunities to all employees. No one is disadvantaged due to their background, sex, sexual orientation, religion or world view, disability or age.

At December 31, 2021, 24.29% of Gigaset's staff were women. At the end of the reporting period, the percentage of female employees in senior management functions (Levels 1 and 2) beneath the level of the Management Board in the biggest company, Gigaset Communications GmbH, was 12.5%.

Gigaset places a high priority on the compatibility of family and work. Different work time models and a Central Works Council Agreement on Mobile Work that goes beyond the legally defined solutions are offered. In connection with the coronavirus pandemic, Gigaset revised the Central Works Council Agreement on mobile work and significantly expanded the options for mobile work. Details of part-time work are agreed individually between employees and supervisors. Part-time employees are entitled to a proportionate share of company benefits. Part-time employees accounted for 7.89% of the staff at 12/31/2021.

The company's maternal leave and parental leave policies are based on the relevant provisions of law. In addition, numerous individual agreements are in effect.

The compensation system is oriented to the job requirements, the employee's individual performance and the conditions and competition situation of the

local environment. For a good part of employees, it is additionally based on collective bargaining agreements. Care is taken to prevent any inequities with respect to compensation, including on the basis of sex or age, for example.

Because Gigaset is a manufacturing company, it places the highest priority on workplace safety. We conduct audits at all levels by internal departments and external institutions in order to continually review and continuously improve our occupational safety measures. In addition, occupational safety training is regularly provided to all employees with the goal of accident prevention. We ensure health protection and promotion through the company's medical service, which is available not only for acute health problems, but also for preventive measures, including flu vaccinations, for example. The medical service also participates in work place inspections in order to offer an optimal work place to our employees also with respect to occupational medicine concerns. In 2021, in the context of the coronavirus pandemic, vaccinations were offered to all employees at the largest location in Bocholt. This applies both to the first and second vaccination shots and also as of December 2021 to the so-called booster shot. Under the rules imposed by the Covid safety regulation, employees working in offices were permitted to work entirely from home. At the production work stations, a safety plan for employees was developed already in 2020 in coordination with the company physician and the industrial safety engineer and was resolutely implemented in 2021.

Gigaset continues to actively combat all forms of corruption. This is demonstrated by our Business Conduct Guidelines, our regular anti-corruption trainings and the establishment of a Compliance Committee.

Although Gigaset strives for continuous improvement in all areas, no concrete goals with fixed dates have been agreed in this respect because Gigaset is of the opinion that the above-mentioned measures ensure continuous improvement in these areas.

16. Qualifications

The company discloses what goals it has set and what measures it has taken to promote the employability of all employees, i.e. the ability of all employees to participate in the working and professional world, and in view of adapting to demographic change, and where risks are seen.

The targeted, needs-based development of employees and managers is an essential investment in the future of Gigaset. Not least of all due to the realignment of our company, highly qualified employees are the basis for the company's success. Therefore, a large number of internal and external continuing education programs is offered to employees. The qualifications requirements of the various departments are surveyed every year. For this purpose, the human resources organization consults with the department managers to determine the qualifications requirements of every department. The qualifications requirements are financially backed by a training budget anchored in the special collective bargaining agreement in effect for Gigaset. Due to the coronavirus pandemic, once again the funds in the training budget were not fully utilized in 2021. The unused funds were carried over to 2022 in accordance with the works council agreement and can be used fully for qualification measures.

Individualized support is provided to high-potential employees and succession candidates at all levels of management. The changes resulting from the company's restructuring have also changed the requirements for managers. They must also perform many more operational tasks than before while performing their managerial duties at the same time.

The company works closely together with the trade associations, which complement the measures with training courses, presentations and job programs.

As described above in Criterion 15 (Equal Opportunity), Gigaset operates a medical service that offers numerous prevention measures for employees, including exercises to relieve strain on the spine, workplace corrective exercises, ergonomic advice, relaxation exercises and various examinations such as a risk factor analysis for cardiovascular and metabolic diseases, and also treatments such as heat and cold therapies.

Although Gigaset strives for continuous improvement in all areas, no concrete goals with fixed dates have been agreed in this respect because Gigaset is of the opinion that the above-mentioned measures ensure continuous improvement in these areas.

In consideration of materiality aspects, we see no material risks related to the qualifications of our employees because Gigaset fulfills its responsibility toward its employees and also has a strong self-interest in highly qualified, innovative employees and a training budget is assured under the terms of collective bargaining agreements.

Key Performance Indicators to criteria 14 to 16

Key Performance Indicator GRI SRS-403-9: Work-related injuries
The reporting organization shall report the following information:

a. For all employees:

- i.** The number and rate of fatalities as a result of work-related injury;
- ii.** The number and rate of high-consequence work-related injuries (excluding fatalities);
- iii.** The number and rate of recordable work-related injuries;
- iv.** The main types of work-related injury;
- v.** The number of hours worked.

b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:

- i.** The number and rate of fatalities as a result of work-related injury;
- ii.** The number and rate of high-consequence work-related injuries (excluding fatalities);
- iii.** The number and rate of recordable work-related injuries;
- iv.** The main types of work-related injury;
- v.** The number of hours worked.

You will find the remaining numbers c-g of the indicator SRS 403-9 in the GRI standard and may additionally report them here.

Key Performance Indicator GRI SRS-403-10: Work-related ill health

The reporting organization shall report the following information:

a. For all employees:

- i.** The number of fatalities as a result of work-related ill health;
- ii.** The number of cases of recordable work-related ill health;
- iii.** The main types of work-related ill health.

b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:

- i.** The number of fatalities as a result of work-related ill health;
- ii.** The number of cases of recordable work-related ill health;
- iii.** The main types of work-related ill health.

You will find the remaining numbers c-e of the indicator SRS 403-10 in the GRI standard and may additionally report them here.

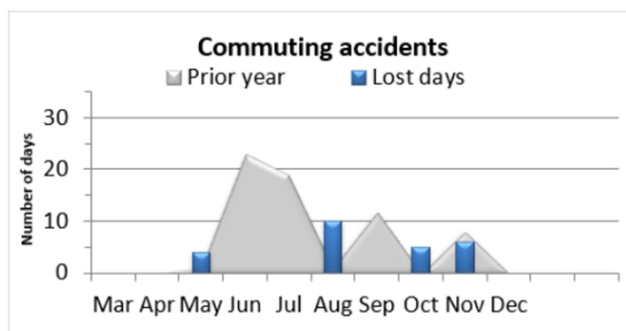
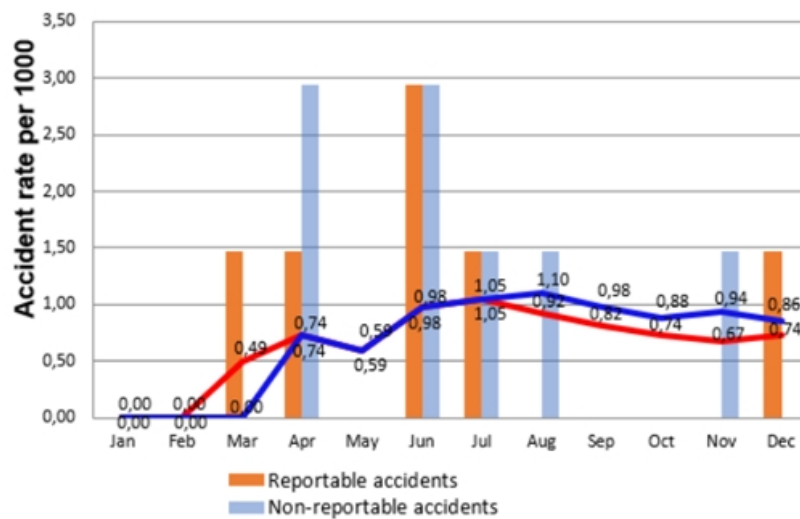
Type of injury: commuting accidents

- Bicyclists: falls leading to bruises, scrapes, rarely a broken bone
- Automobile drivers: rear-end collisions leading to whiplash, sprains and bruises

Type of injury: industrial accidents

- Transport by hand: Cuts, contusions, bruises, pulled muscles
- Hand tools: Bruises, cuts
- Work machines (maintenance): Cuts, contusions

Accident statistics per 1000 employees January - December 2021



	Prior year	Total	Non-reportable	Reportable
Work machines	3	2	0	2
Transport	5	5	4	1
Falls	0	4	2	2
Hand tools	1	0	0	0
Other industrial accidents	1	1	0	1
Company events	0	1	1	0
Commuting accidents	7	7	4	3
Total	17	20	11	9
	Prior year	Total	Non-reportable	Reportable
Pedestrians	0	1	1	0
Bicyclists	5	5	3	2
Motorcycles/scooters	0	0	0	0
Automobile drivers	2	1	0	1
Public mass transit	0	0	0	0
Total	7	7	4	3

occupational diseases: none
deaths: none

Lost days	Description of injury	Accident location
0	Bruise on right knee	Commuting accident
0	Laceration on the head	Commuting accident
0	Bruise of right eye	Commuting accident
17	Cut, left thumb	Bldg. 2402
2	Distention of foot joint of right leg	Bldg. 2450
72	Hematoma in knee joint and elbow	Bldg. 7833
3	Contusion of left foot, small toe	Bldg. 2450
4	Bruises	Commuting accident
23	Contusion of right forearm and fingers	Bldg. 7833
3	Bruise of right big toe	Company sports
5	Bruise on head	Bldg. 2450
0	Skin abrasions of heels, hematomas on arm and heels	Bldg. 2450
8	Left knee, bruise	Bldg. 2450
1	Possible foreign object in left eye	Bldg. 2450
0	Cut on the forehead	Bldg. 7833
10	Arm and knee, bruises and sprains	Commuting accident
11	Pain in left arm and headache	Commuting accident
0	Bruise on right foot	Bldg. 2402
0	Bruises of right shoulder and right lower leg	Commuting accident
12	Large wood splinter in left hand	Bldg. 7833

All employees														Average
Accidents per 1000 employees	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
months	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
industrial accidents, reportable	0	0	1	1	0	2	1	0	0	0	0	1		
industrial accidents, non-reportable	0	0	0	2	0	2	1	1	0	0	1	0		
total employees	680	680	680	680	680	680	680	680	680	680	680	680		
months	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
reportable accidents per 1000 employees	0,00	0,00	1,47	1,47	0,00	2,94	1,47	0,00	0,00	0,00	0,00	1,47	8,82	0,74
non-reportable accidents per 1000 employees	0,00	0,00	0,00	2,94	0,00	2,94	1,47	1,47	0,00	0,00	1,47	0,00	10,29	0,86
average reportable accidents	0,00	0,00	0,49	0,74	0,59	0,98	1,05	0,92	0,82	0,74	0,67	0,74		
average non-reportable accidents	0,00	0,00	0,00	0,74	0,59	0,98	1,05	1,10	0,98	0,88	0,94	0,86		

excluding temporary workers														Average
Accidents per 1000 employees	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
months	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
industrial accidents, reportable	0	0	1	1	0	0	0	0	0	0	0	1		
industrial accidents, non-reportable	0	0	0	0	0	2	0	1	0	0	1	0		
total employees	640	640	640	640	640	640	640	640	640	640	640	640		
months	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
reportable accidents per 1000 employees	0,00	0,00	1,56	1,56	0,00	0,00	0,00	0,00	0,00	0,00	0,00	1,56	4,69	0,39
non-reportable accidents per 1000 employees	0,00	0,00	0,00	0,00	0,00	3,13	0,00	1,56	0,00	0,00	1,56	0,00	6,25	0,52
average reportable accidents	0,00	0,00	0,52	0,78	0,63	0,52	0,45	0,39	0,35	0,31	0,28	0,39		
average non-reportable accidents	0,00	0,00	0,00	0,00	0,00	0,52	0,45	0,59	0,52	0,47	0,57	0,52		

Key Performance Indicator GRI SRS-403-4: Worker participation on occupational health and safety

The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:

a. A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.

b. Where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.

There is no separate procedure for employee involvement in occupational safety and health protection. However, an occupational health and safety committee convenes at least four times a year. This committee is composed of representatives of the plant management, the occupational safety expert, the medical officer and the works council, as well as other safety officers, managers and foremen as needed.

On account of the coronavirus situation, the events cannot be held in person.

Key Performance Indicator GRI SRS-404-1: Average hours of training

The reporting organization shall report the following information:

a. Average hours of training that the organization's employees have undertaken during the reporting period, by:

i. gender;

ii. employee category.

Gigaset does not survey this key performance indicator.

There is a fixed annual training budget in accordance with the special collective bargaining agreement to which Gigaset is a party. The Human Resources Department coordinates budget distribution and compliance. This department surveys department managers to determine the training requirements. After that, the budget is distributed to the various departments. The actually incurred costs of the individual measures are charged against the training budget during the year.

Key Performance Indicator GRI SRS-405-1: Diversity

The reporting organization shall report the following information:

a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories:

- i.** Gender;
- ii.** Age group: under 30 years old, 30-50 years old, over 50 years old;
- iii.** Other indicators of diversity where relevant (such as minority or vulnerable groups).

b. Percentage of employees per employee category in each of the following diversity categories:

- i.** Gender;
- ii.** Age group: under 30 years old, 30-50 years old, over 50 years old;
- iii.** Other indicators of diversity where relevant (such as minority or vulnerable groups).

At the end of the 2021 financial year, 50 % (3 of 6) of the members of the Supervisory Board of Gigaset AG were male and 50% (3 of 6) were female. 67 % (4 of 6) of the members were over 50 years old and 33 % (2 of 6) were between 30 and 50 years old.

At the end of the 2021 financial year, 50 % (3 of 6) of the members of the Supervisory Board of Gigaset Communications GmbH were male and 50% (3 of 6) were female. 67 % (4 of 6) of the members were over 50 years old and 33 % (2 of 6) were between 30 and 50 years old.

At 12/31/2021, 24.29 % of employees were female and 75.71 % were male. 10.25 % of employees were less than 30 years old, 30.28 % were in the age group between 30 and 50 years old and 59.46 % of employees were older than 50. 7.73 % of all employees have a severe disability or equivalent.

The company's employees have not been differentiated by other diversity indicators.

Key Performance Indicator GRI SRS-406-1: Incidents of discrimination

The reporting organization shall report the following information:

- a.** Total number of incidents of discrimination during the reporting period.
- b.** Status of the incidents and actions taken with reference to the following:
 - i.** Incident reviewed by the organization;
 - ii.** Remediation plans being implemented;
 - iii.** Remediation plans that have been implemented, with results reviewed through routine internal management review processes;
 - iv.** Incident no longer subject to action.

Gigaset did not become aware of any incidents of discrimination in the 2021 financial year and therefore no separate measures had to be taken in this respect.

Criterion 17 concerning RESPECT FOR HUMAN RIGHTS

17. Human Rights

The company discloses what measures it takes, strategies it pursues and targets it sets for itself and for the supply chain for ensuring that human rights are respected globally and that forced and child labour as well as all forms of exploitation are prevented. Information should also be provided on the results of the measures and on any relevant risks.

As an internationally active company with a procurement volume of approx. EUR 160 million in 2020, Gigaset also bears responsibility for the environment and social welfare in its supply chain. Gigaset's Business Conduct Guidelines require its suppliers to accept the rules set forth therein and comply with all applicable laws and regulations. As part of its supplier strategy, therefore, Gigaset's suppliers must meet these requirements for corporate and social responsibility. Accordingly, this supplier strategy is an integral part of the procurement strategy for all procurement departments. The procurement strategy is updated every year, including in the 2020 financial year, and adopted with the cross-functional involvement of the Management.

Employees who enter into contracts with suppliers must ensure the proper observance of this fundamental responsibility for people and the environment by means of appropriate contractual clauses.

In addition, preference is given to suppliers with a globally certified quality and environmental management-system that also demonstrably meets our requirements for corporate and social responsibility. Gigaset conducts periodic, random audits of suppliers on regular visits to determine whether these requirements are known and followed. When these audits uncover improvement potentials, the supplier in question is required to promptly implement them. When violations of the contractually stipulated social or ecological requirements are discovered, Gigaset reserves the right to impose appropriate penalties up to and including contract termination. To date, however, such measures have not been necessary. Thus, it has been shown that the supplier strategy in effect for many years has produced the successful result that no significant violations have been discovered.

Because there are no direct contractual relationships between Gigaset and the sub-contractors of our suppliers, it is not legally possible to take action against

sub-contractors. However, Gigaset exercises an indirect influence in that its direct suppliers are contractually obligated as a rule to raise the awareness of its sub-contractors for these matters and hold them to account for any violations.

Although Gigaset strives for continuous improvement in all areas, no concrete goals with fixed dates have been agreed in this respect because Gigaset is of the opinion that the above-mentioned measures ensure continuous improvement in these areas. In consideration of materiality aspects, we see no material risks in this area despite the fundamental risk inherent in existing business relationships that individual suppliers or their sub-contractors may not fulfill their contractual obligations and such breaches may not be discovered.

For the reasons stated, there is no overarching management plan at the Company level for interests related to respect for human rights; however, the topic is taken very seriously – as described above – and is examined regularly.

Based on our industry and business activity, no risks are likely to arise from our products and services that would have a negative impact on human rights.

Key Performance Indicators to criteria 17

Key Performance Indicator GRI SRS-412-3: Investment agreements subject to human rights screenings

The reporting organization shall report the following information:

a. Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.

b. The definition used for ‘significant investment agreements’.

Gigaset has not measured the total number and percentage and also does not consider it necessary to do so because the application of human rights clauses is a generally binding internal requirement at Gigaset, ensuring that the great majority of supplier contracts contain such human rights clauses, particularly in the case of production materials purchased from a foreign country. Human rights clauses are included in Gigaset’s Code of Conduct for Suppliers and the corresponding clause on corporate and social responsibility. The corresponding clause is left out only in exceptional cases, e.g. engagement of law firms.

Key Performance Indicator GRI SRS-412-1: Operations subject to human rights reviews

The reporting organization shall report the following information:

a. Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.

Gigaset has not measured the total number and percentage and also considers it unnecessary to do so because Gigaset generates its revenues mainly from sales of products that Gigaset itself produces in its location in Germany.

Key Performance Indicator GRI SRS-414-1: New suppliers subject to social screening

The reporting organization shall report the following information:

a. Percentage of new suppliers that were screened using social criteria.

Gigaset has not measured this percentage and also considers it unnecessary to do so. Gigaset performs sample-based analysis in connection with the regular supplier audits that Gigaset conducts in periodic visits. In addition, new suppliers are fundamentally obligated to comply with Gigaset's Code of Conduct for Suppliers.

Key Performance Indicator GRI SRS-414-2: Social impacts in the supply chain

The reporting organization shall report the following information:

- a.** Number of suppliers assessed for social impacts.
- b.** Number of suppliers identified as having significant actual and potential negative social impacts.
- c.** Significant actual and potential negative social impacts identified in the supply chain.
- d.** Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment.
- e.** Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.

Gigaset has not measured this percentage and also considers it unnecessary to do so. Gigaset performs sample-based analysis in connection with the regular supplier audits that Gigaset conducts in periodic visits. In addition, new suppliers are fundamentally required to observe Gigaset's Code of Conduct for Suppliers. No significant actual and potential negative human rights impacts have been uncovered or identified in the supply chain to date and therefore no actions of this kind have been required.

Criterion 18 concerning SOCIAL MATTERS

18. Corporate Citizenship

The company discloses how it contributes to corporate citizenship in the regions in which it conducts its core business activities.

Gigaset markets its products worldwide in around 56 countries, but the company's core market is Europe. Within Europe, Germany is by far its most important market. Accordingly, the Company has focused its corporate citizenship activities on Germany. Bocholt is the company's main headquarters, where around two-thirds of all employees work. Hence, this is where corporate citizenship activities mainly take place. In Bocholt, the Company has supported local soccer with increasing intensity since 2017. The local 1. FC Bocholt soccer club is supported in the form of stadium banner and jersey sponsoring since 2017. In 2020, these activities were expanded. Gigaset became the main sponsor of the club and its name now appears on the team's jerseys. The name of the stadium where the club plays its matches was also changed to "Gigaset Arena."

The main reason for the Company's selective and focused programming of its activities is the economic situation. The coronavirus pandemic that emerged in 2020 intensified this situation and confronted the Company with new challenges. Accordingly, the economic strength of the company has top priority, especially in view of its obligation to the shareholders and employees.

Because of the focus on our core business, as before, no separate risk analysis has been performed. Accordingly, there is no overarching management plan for social interests, either. Key Performance Indicators for Criterion 18.

Key Performance Indicators to criteria 18

Key Performance Indicator GRI SRS-201-1: Direct economic value generated and distributed

The reporting organization shall report the following information:

- a.** Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:
 - i.** Direct economic value generated: revenues;
 - ii.** Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;
 - iii.** Economic value retained: 'direct economic value generated' less 'economic value distributed'.
- b.** Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.

This data should not be disclosed separately here because Gigaset is listed in the Prime Standard segment of the stock exchange and is therefore already required to meet the highest transparency requirements and publishes its financial results in accordance with legal requirements; in particular, the company's annual and quarterly reports are available on Gigaset's website:

http://www.gigaset.com/de_de/cms/gigaset-ag/investor-relations/publikationen.html

Criteria 19–20 concerning ANTI-CORRUPTION AND BRIBERY MATTERS

19. Political Influence

All significant input relating to legislative procedures, all entries in lobby lists, all significant payments of membership fees, all contributions to governments as well as all donations to political parties and politicians should be disclosed by country in a differentiated way.

Donations are governed by the Gigaset Business Conduct Guidelines and an internal process instruction. Donation-like payments, meaning contributions that are seemingly given as consideration for goods or services, but considerably exceed the value of the goods or services provided, violate the transparency directive and are prohibited. Gigaset is a member of Bitkom and did not make any contributions to governments, parties or politicians in the financial year.

Gigaset's Corporate Legal Department and the respective specialist departments continuously observe all relevant legislative processes. General corporate-law and civil-law legislation, as well as environmental-law and product-specific legislation are particularly relevant for the company.

Gigaset currently does not intend to exert any significant political influence and therefore, with the exception of the Gigaset Business Conduct Guidelines (detailed explanation on it in the next chapter), it does not pursue a particular plan, because it does not perceive any need to do so at the present time.

Key Performance Indicators to criteria 19

Key Performance Indicator GRI SRS-415-1: Political contributions
The reporting organization shall report the following information:

- a.** Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary.
- b.** If applicable, how the monetary value of in-kind contributions was estimated.

Gigaset is independent of political parties and therefore did not make any political contributions in the 2021 financial year.

20. Conduct that Complies with the Law and Policy

The company discloses which measures, standards, systems and processes are in place to prevent unlawful conduct and, in particular, corruption, how they are verified, which results have been achieved to date and where it sees there to be risks. The company depicts how corruption and other contraventions in the company are prevented and exposed and what sanctions are imposed.

The management and organizational obligation of the Management Board (Sections 76 AktG (German Stock Corporations Act), 130 OWiG (German Administrative Offenses Act)) constitutes an obligation of lawful conduct. This obligation not only requires the Management Board members themselves to obey applicable laws and regulations, but also requires them to manage and organize the company in such a way that contraventions are avoided as much as possible. They bear the highest responsibility for this.

Compliance with laws and regulations forms the basis for all of Gigaset's business activities. As the central code of conduct, the Gigaset Business Conduct Guidelines form the core of our compliance system. They set out globally binding rules for the responsible activity of employees within the company and in their dealings with outside parties, particularly including customers and business partners. In relation to dealings with business partners and third parties, the Gigaset Business Conduct Guidelines particularly include rules and standards related to compliance with competition laws, anti-trust laws and anti-corruption laws.

Executives and supervisory employees are required to regularly monitor compliance with applicable laws and regulations, the Business Conduct Guidelines and the company's internal guidelines. In addition, compliance in the relevant corporate units in Germany and abroad is regularly reviewed by the Internal Audit Department, particularly for the purpose of corruption prevention. As another instrument for detecting potential compliance violations, Gigaset has installed an information and reporting function to which anonymous tips of potential compliance violations can be submitted.

In exercising the duty of lawfulness derived from its management and organizational duty, the Management Board of Gigaset AG has since 2012 relied on the support of a Compliance Committee, which is responsible for investigating suspicious cases and formulating action recommendations for the Management Board, among other functions.

Managers and relevant employee groups in Germany and abroad are trained on

the subject of corruption prevention by means of a web-based learning program, which has been held repeatedly already.

Although Gigaset strives for continuous improvement in all areas, no concrete goals with fixed dates have been agreed in this respect because Gigaset is of the opinion that the above-mentioned measures appropriately ensure continuous improvement in these areas. No material risks related to corruption and bribery have been identified at the present time in the course of a risk analysis based on the insights mentioned above.

Key Performance Indicators to criteria 20

Key Performance Indicator GRI SRS-205-1: Operations assessed for risks related to corruption

The reporting organization shall report the following information:

a. Total number and percentage of operations assessed for risks related to corruption.

b. Significant risks related to corruption identified through the risk assessment.

Gigaset is not aware of any significant corruption risks at its business locations. Four out of the total 143 business locations, thus representing 31% of business locations, were audited for corruption risks in the 2021 reporting period.

Key Performance Indicator GRI SRS-205-3: Incidents of corruption

Die berichtende Organisation muss über folgende Informationen berichten:

- a.** Total number and nature of confirmed incidents of corruption.
- b.** Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.
- c.** Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.
- d.** Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.

No corruption cases were reported to the Compliance Committee in the 2021 financial year and therefore no actions needed to be taken.

Key Performance Indicator GRI SRS-419-1: Non-compliance with laws and regulations

The reporting organization shall report the following information:

- a.** Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of:
 - i.** total monetary value of significant fines;
 - ii.** total number of non-monetary sanctions;
 - iii.** cases brought through dispute resolution mechanisms.
- b.** If the organization has not identified any non-compliance with laws and/or regulations, a brief statement of this fact is sufficient.
- c.** The context against which significant fines and non-monetary sanctions were incurred.

Beyond that, no other substantial fines and also no non-monetary sanctions were imposed on Gigaset in the 2021 financial year for non-compliance with laws and regulations.

Overview of the GRI indicators in the Sustainable Code declaration

In this Sustainable Code declaration, we have reported according to the "comply or explain" principle on the GRI indicators listed below. This document refers to the GRI Standards 2016, unless otherwise noted in the table.

Areas	Sustainable Code criteria	GRI SRS indicators
STRATEGY	<ol style="list-style-type: none"> Strategic Analysis and Action Materiality Objectives Depth of the Value Chain 	
PROCESS MANAGEMENT	<ol style="list-style-type: none"> Responsibility Rules and Processes Control 	GRI SRS 102-16
	<ol style="list-style-type: none"> Incentive Systems 	GRI SRS 102-35 GRI SRS 102-38
	<ol style="list-style-type: none"> Stakeholder Engagement 	GRI SRS 102-44
	<ol style="list-style-type: none"> Innovation and Product Management 	G4-FS11
ENVIRONMENT	<ol style="list-style-type: none"> Usage of Natural Resources Resource-Management 	GRI SRS 301-1 GRI SRS 302-1 GRI SRS 302-4 GRI SRS 303-3 (2018) GRI SRS 306-2 (2020)*
	<ol style="list-style-type: none"> Climate-Relevant Emissions 	GRI SRS 305-1 GRI SRS 305-2 GRI SRS 305-3 GRI SRS 305-5
SOCIETY	<ol style="list-style-type: none"> Employment Rights Equal-Opportunities Qualifications 	GRI SRS 403-4 (2018) GRI SRS 403-9 (2018) GRI SRS 403-10 (2018) GRI SRS 404-1 GRI SRS 405-1 GRI SRS 406-1
	<ol style="list-style-type: none"> Human Rights 	GRI SRS 412-3 GRI SRS 412-1 GRI SRS 414-1 GRI SRS 414-2
	<ol style="list-style-type: none"> Corporate-Citizenship 	GRI SRS 201-1
	<ol style="list-style-type: none"> Political Influence 	GRI SRS 415-1
	<ol style="list-style-type: none"> Conduct that Complies with the Law and Policy 	GRI SRS 205-1 GRI SRS 205-3 GRI SRS 419-1

*GRI has adapted GRI SRS 306 (Waste). The revised version comes into force on 01.01.2022. In the course of this, the numbering for reporting on waste generated has changed from 306-2 to 306-3.