

Declaration of conformity 2022

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 54 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 2022 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. No climate-compatible economic activity according to the EU taxonomy is shown in the 2022 financial year.

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 2022 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, 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 business partners.

In the area of environmental protection, Gigaset certified an environmental management system under ISO 14001; the certification was renewed in fall 2022 and is valid for three years. 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 strategy, Gigaset can 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 and enable them 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. Sustainability Management 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 all 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. These aspects mentioned as significant also 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 2022, Gigaset again achieved gold-medal status.

Gigaset will also remain committed to this goal and will therefore continue to be evaluated with regard to sustainability in the future. In the area of climate and measures to reduce greenhouse gases, Gigaset submitted to international CDP scoring again in 2022, and disclosed its greenhouse gas emission and measures to reduce it. We again achieved a very good score of B, with improvements in 10 out of 11 items (grade scale A+ to D-). Gigaset intends to continue to participate in this evaluation and disclose its goals and measures for CO₂ reduction.

We have specified as an ultimate goal to reduce emissions by 80% by 2024 based on the posted emissions in Scope 1+2 from the year 2019 (CDP C4.1). In its worldwide activities involving a large number of products, services and processes, Gigaset gives particular consideration to the enduring preservation of the environment and of 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 compared to the previous year for each

device delivered (ongoing) [B].

- Energy savings in pellet drying through use of a new control system and new drying kilns (2022-2024) [B]

In the area of ecology, product-related application fields:

- Reduction of synthetic packaging, change of protective packaging for devices from PE film to paper, replacement of the tear-open strip [B], expansion to other products planned in 2023
- Climate-neutral packaging for various GC products. Offsetting of the packaging's CO₂ footprint through offset projects (2023) [B]
- Increase of recycled quotas of material packaging in delivery using various measures, (2023) [B]
- Greater use of recycled plastics in products, increase to 30% (2023) [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),
- Increasing supply chain transparency on the topic of sustainability and conflict materials (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)
- Promoting diversity by establishing the Diversity Council.

The objectives were aligned with the UN's Sustainable Development Goals (SDG), particularly SDGs 3, 5, 8, 9, 12 and 13.

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 process. 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 (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 activities for sustainability 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.

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 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 0.09899.

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. 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

In order to analyze stakeholder issues and concerns regularly and in a targeted manner, a stakeholder analysis is carried out every 4-5 years. As part of the preparations for the CSRD (Corporate Social Reporting Directive), it is planned to conduct another materiality analysis with stakeholder analysis in 2023.

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. Regular employee surveys were introduced at Gigaset in 2022 to determine and, if necessary, improve employee satisfaction. The findings from the surveys are subsequently incorporated into strategic HR work and, for example, into the further development of the internal communications concept.

Customers:

A direct, ongoing dialog is conducted with customers via our B2B and B2C Call Center using phone, e-mail and chat as communication channels. Problems and questions are quickly addressed in these channels. In addition, the usual social media platforms are used to accompany the customer as far as possible throughout the entire customer journey. Indirect communication with customers is conducted through our service web portal, where useful and valuable information about all Gigaset products and service instruction is made available to customers. B2B customers ("partners") receive individual support from a sales office and - depending on their size and strategic importance - from the product house. Here, an open and trusting exchange is maintained on

a personal level. Barriers to the transmission of important information should be kept as low as possible. The ongoing dialog with dealers is conducted through all worldwide distribution points; in addition, an online dealers' portal is available for information sharing. The dealer feedback provided via Gigaset customer service is also incorporated into a feedback loop process. Meanwhile, there are an increasing number of pre-contract inquiries/bids from large-scale customers and distributors concerning sustainability topics in the supply chain. Likewise, the results of sustainability evaluations by third parties such as EcoVadis or CDP (calculation of corporate carbon footprint) are being asked for more and more. In marketing, questions on sustainability perceptions are built into various product or brand analyses on demand/more often nowadays. It has been found that customers (B2B and B2C) are increasingly asking about sustainability issues before buying a product; for example, they ask about the source of materials and hazardous substances in products. Regular monitoring of societal trends - such as the megatrend of sustainability - is carried out by the Consumer Insights & Trends Manager. As part of a recent innovation project, the topic of sustainability is also a discrete 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. Generally, expectations regarding sustainability (labor, social relations, environment), particularly issues of banning child labor, health and safety of employees, environmental protection and the use of material from conflict regions, are currently brought up more often and with greater emphasis by and with suppliers. To this end, a new Code of Conduct will be drawn up and agreed with our suppliers in 2023, based on the German Supply Chain Sourcing Obligations Act (LkSG) and international conventions such as the United Nations Universal Declaration of Human Rights, the Guiding Principles on Children's Rights and Business Conduct, the United Nations Guiding Principles on Business and Human Rights, and the international labor standards of the International Labor Organization.

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. For more on this, see also the Gigaset 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. At the end of 2022, a duty management system was introduced that documents the binding obligations arising from the relevant legislation and their responsibilities.

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 certification and annual monitoring 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 the area of product packaging and operating instructions, the following picture emerges:

- The cardboard boxes in our product packaging consists of more than 92% recycled material. With the share of packaging made of brown corrugated cardboard (online and per transaction) rising every year, we sometimes even reach a recycling percentage of 100%. In the 2022 financial year, total product packaging delivered was 6.2 million items with an overall tonnage of approx. 650 tons of corrugated cardboard. In recent years, a new, smaller-scale systematic packaging was introduced that partially replaced two other packaging sizes. In this way, the volume of each unit was lessened by about 40% and the weight was reduced by about 32g. A reduction of 32g per unit in a quantity of 1.9 million units in the 2022 financial year comes to a savings of 61 tons of material, which corresponds to a reduction of 98 tons of CO₂ (applying a reference value of approx. 1600kg CO₂/ ton of corrugated cardboard). For resource conservation reasons, we generally try to use the smallest possible packaging size. In addition to the reduced use of materials, the smaller packaging naturally had 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. The use of FSC material is being steadily carried forward and is affirmed by an ongoing license partnership with the FSC that started in 2020.
- In 2020, some product packaging began to be made "climate-neutral," and this was carried on in the following years. In this case, climate-neutral means that, for production of 82,000 cardboard boxes about 26 tons of CO₂ are generated, which were offset by the partner company Climate Partner. 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.
- We aim to reduce plastic use in our product packaging. The poly bags used until now are gradually being replaced with paper bags. This process will be rolled out further in 2023. After the transition is complete, this will lead to savings of approx. 30 tons of plastic per year. The future goal will be to use entirely plastic-free 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 minimize shipping distances. For resource conservation reasons, we continually try to keep down the scale of printed products as

far 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 390 tons of recycled paper used in the 2022 financial year represents a savings of 58,41 tons of CO₂ compared to conventional paper production. Moreover, the recycling process requires 68 % less energy and 78 % less water.

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. A follow-up project is planned in 2023. Furthermore, a power supply unit is not included in the delivery. In addition, the new Rugged smartphones are made in Germany. 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. Thus, Gigaset promotes the ideas of employees throughout the company. In addition, 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 2022. 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. For the specific values of resources used and waste volumes, please refer to the performance indicators for criteria 11 to 12.

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 2022. 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 fuel consumption and emissions from the fleet of company cars, 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 (see detailed objectives in Chapter 3) 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 environmental goals is implemented within the scope of the ISO 14001 environmental management system, in which all environmental aspects and the related potential savings are evaluated every year. The goals resulting from this evaluation are presented to the management every year in the Management Review and are being implemented in projects under an environmental program in the current year. The results and the related reports and project status updates are used directly to formulate statements on environmental relevance and ecological effects on the activities of Gigaset AG. Objectives and projects are reported, moreover, in the CDP and are available for public view. A discussion of the results of this environmental program is also an integral part of the Management Review.

In addition, the risks and opportunities arising from the assessment of environmental aspects and all environmental goals are evaluated annually. The potential risks identified in this process are assessed and appropriate measures are adopted. The latest assessments did not reveal any significant risks in operational environmental protection or environment-related product characteristics relative to the product life cycle. At Gigaset, risk management is an integral component of corporate management and planning. The job of risk

management is to reach goals set as part of a business strategy, in such a way that risks are recognized early, recorded, reported and systematically controlled at all levels and in all areas, in order to avoid developments that put the company's survival at risk and to make the best possible use of business opportunities. Risk assessment is done quantitatively based on a 4x4 matrix for the factors of probability of occurrence and extent of harm, and is related to the potential impacts of a negative event on net income over a 12-month horizon. The severity of the harm is measured taking into account the countermeasures already initiated. The following risks have been identified by Gigaset:

- Physical risks (STAR approach): (a) Situation: Some of Gigaset's major suppliers have their production locations in southeast Asia, a region often impacted by tropical cyclones. (b) Objective: Gigaset must position itself so that the impacts of possible supply interruptions or shipping losses and delays are not so large. (c) Measure: When procuring components in large volumes, Gigaset tries to set itself up as broadly as possible and to qualify more than one supplier. Qualifying an additional supplier requires construction of new tools, which can cost Gigaset up to € 100,000. Our logistics processes ensure reliable access to materials through buffer storage. (d) Result: By means of the measures taken, there were no serious supply interruptions or transport delays and thus there were no lost revenues.

Reputational risks (STAR approach): (a) Situation: Gigaset has found that customers and stakeholders are increasingly looking for transparency in relation to sustainability practices and CO₂ emissions. If Gigaset fails to deliver in this respect, it will lose customers and in the medium term will have diminished access to the financial market and to external funding sources. (b) Objective: Gigaset must be clearly aware of the indicators that are relevant to its stakeholders and identify the right channels and evaluations to report them appropriately and in a manner suited to the target group. (c) Measure: To ensure that our customers know our sustainability practices, we have participated in multiple reporting initiatives. For instance, we participate in the CDP. In 2022, our carbon footprint was calculated for the thirteen time in a row. All these efforts cost Gigaset about € 100,000 per year. (d) Result: In the third year of our participation in the CDP, we have again achieved our B rating, and so we find ourselves 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 issue of CO₂ seriously and are approaching it in the right way.

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.

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 2022 financial year amounted to approx. 906 tons. The share of recycled materials in this came to about 222 tons (24.5%). The aim is to increase this share further to over 30% (in proportion to total ABS use, including all colors).

For packaging, the company usually uses environmentally friendly, non-plastic-coated cardboard consisting almost entirely of recycled paper, which can itself be recycled.

The following packaging quantities were used:

650 tons of cardboard boxes (corrugated cardboard) for product packaging: Of which:

440 tons consisting of testliner/corrugated material/printed GD2 cover with 92% recycled content

210 tons of brown flute: all inserts and boxes online and per transaction (Testliner/corrugated material/ Testliner or Kraftliner with the Darwin box)

Of which: 6.5 tons with 75% recycled content 203.5 tons with 100% recycled content.

390 tons of paper for operating instructions made exclusively with recycled content

30 tons of polyethylene for poly bags without recycled content.

Logistics packaging:

300 tons of corrugated cardboard for logistics packaging made with approx. 85% recycled content

380 tons of wood for pallets without recycled content

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.

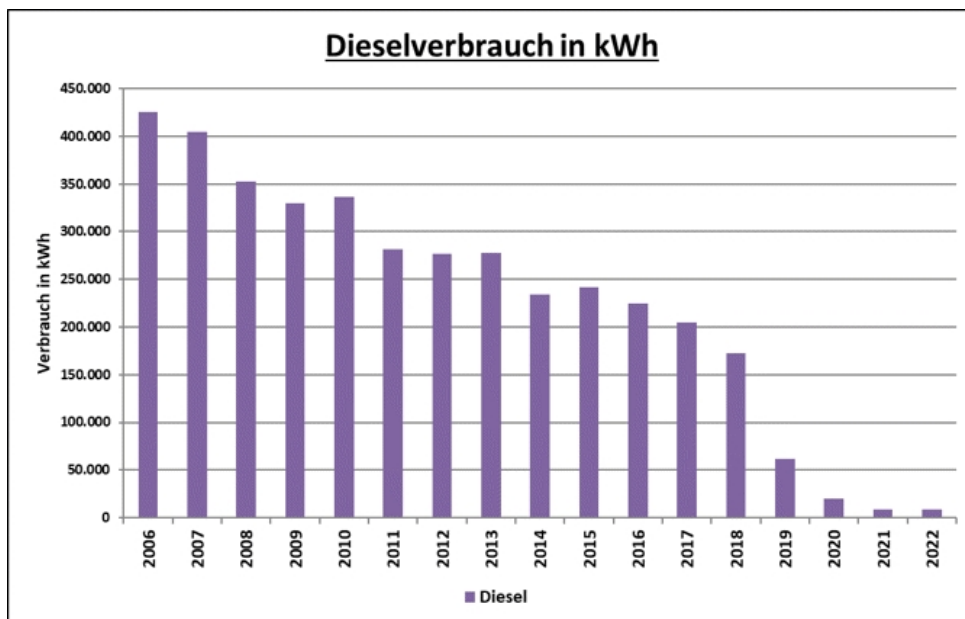
Diesel fuel consumption 2022:
801 liters (conversion value of 1 liter diesel = 10.4 kWh)
Consumption by leased vehicles is not included here.

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
2022	8,328

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).



[Graph title and left margin:] Diesel consumption, in kWh / Consumption in kWh

[bottom of Graph:] Diesel consumption over years

b.

Not available

c.

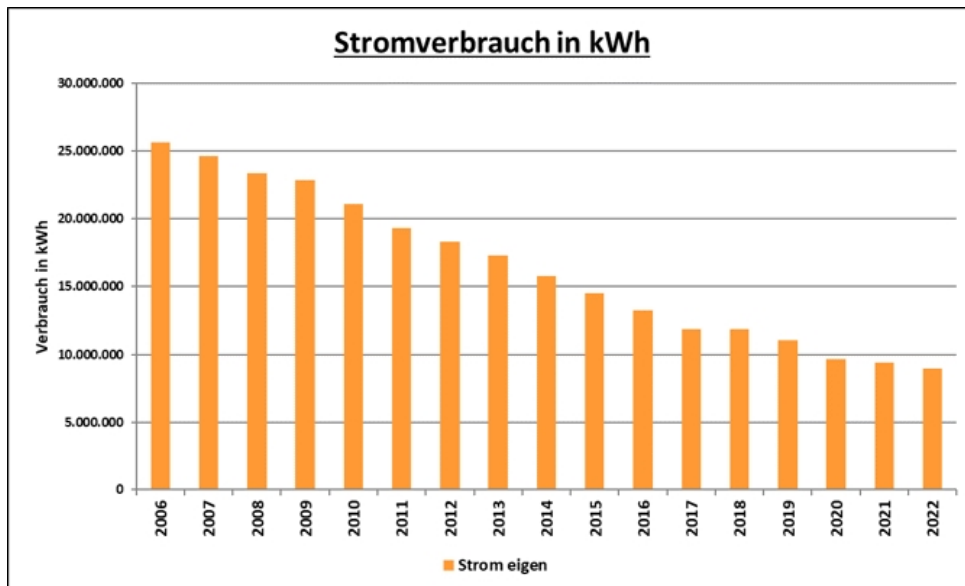
i.

Electricity consumption has been declining

Changes in electricity consumption at the Bocholt location

Electricity consumption in kWh (excluding leased premises):

2014	15,758,256
2015	14,511,910
2016	13,275,632
2017	11,896,566
2018	11,885,004
2019	11,048,680
2020	9,678,797
2021	9,379,026
2022	8,974,709



[Graph title and left margin:] Electricity consumption, in kWh / Consumption in kWh

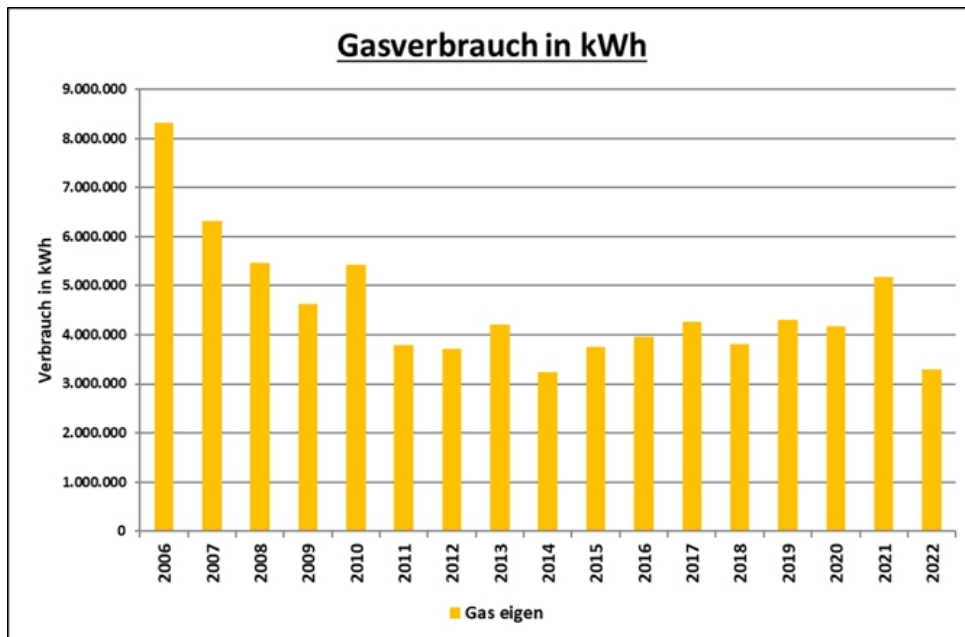
[Bottom of Graph:] own Electricity consumption over years

ii.

Natural gas consumption in Bocholt in the last few years:

Natural gas consumption in kWh (excluding leased premises):

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	5,188,371
2022	3,303,383



[Graph title and left margin:] Natural gas consumption, in kWh / Consumption in kWh

[Bottom of Graph:] own Gas consumption over years

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 2022:

12,286,420 kWh

Equivalent to total energy consumption of 44,231 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 2022: 801 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.

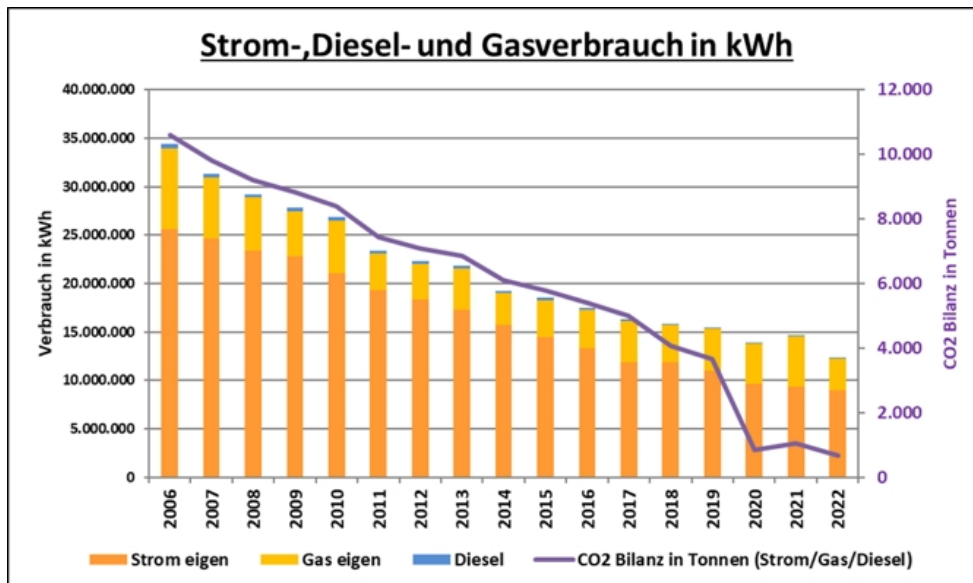
c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.

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 2022, the production of assembly units declined at the plant by 41% (2006: 13,151 assembly units, 2022: 7,709 assembly units), while total energy consumption fell by 64% during the same period. Natural gas consumption was positively influenced in 2022 by the weather.

2006: 34,399,000 kWh, 2022: 12,286,420 kWh; this represents a reduction of 79,605 GJ



[Graph title:] Electricity, diesel fuel and natural gas consumption, in kWh
 [Graph texts:] Verbrauch in kWh = Consumption in kWh; CO2-Bilanz in Tonnen = CO2 footprint, in tons; Gas = Natural gas; Diesel = Diesel fuel; Strom = Electricity; CO2 Bilanz in Tonnen = CO2 footprint, in tons

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. The withdrawal quantities refer to the Bocholt location

i. Not available

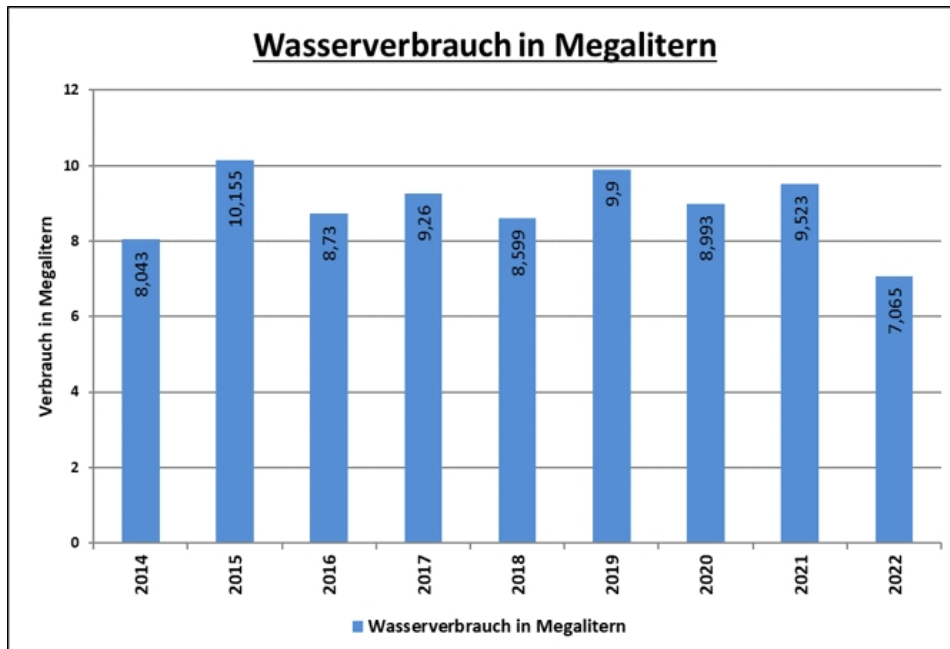
ii. Ground water

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

2022

7.065 ML (including 1.272 ML through leasing)



[Graph title:] Water consumption, in megaliters

[Graph text left margin:] Consumption in Megaliters

[Bottom of Graph:] Water consumption in Megaliters over years

iii. Not available

iv. Not available

v. Not available

b. Not available

c. Not available

d. Consumption data collected from measurement system

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.

a. see table below:

Geschäftsjahr	Art des Abfalls	Wiederverwendung*	Recycling*	Kompostierung*	Rückgewinnung, einschließlich Energie-rückgewinnung*	Müllverbrennung*	Salzabwässerversenkung*	Mülldeponie*	Lagerung am Standort*	Sonstige*	Summe*
2014	gefährlich	1	11	0	6	6	0	0	0	0	24
	ungefährlich	11	1.297	16	132	0	0	0	0	0	1.457
2015	gefährlich	1	12	0	6	4	0	1	0	0	23
	ungefährlich	12	1.152	16	138	3	0	0	0	0	1.322
2016	gefährlich	1	11	0	0	6	0	0	0	0	19
	ungefährlich	8	1.043	14	291	5	0	0	0	0	1.361
2017	gefährlich	0	7	0	0	3	0	0	0	0	11
	ungefährlich	13	901	10	298	10	0	0	0	0	1.232
2018	gefährlich	0	12	0	0	3	0	0	0	0	15
	ungefährlich	13	973	10	304	1	0	0	0	0	1.301
2019	gefährlich	0	12	0	0	4	0	0	0	0	16
	ungefährlich	8	756	10	301	1	0	0	0	0	1.076
2020	gefährlich	0	8	0	0	3	0	0	0	0	11
	ungefährlich	10	704	6	224	0	0	0	0	0	944
2021	gefährlich	0	10	0	0	2	0	0	0	0	12
	ungefährlich	13	715	12	205	0	0	0	0	0	945
2022	gefährlich	0	5	0	0	3	0	0	0	0	8
	ungefährlich	7	618	6	188	0	0	0	0	0	820
* alle Angaben in Tonne											

all figures in tons

b.

Waste quantities declined from 3,454 tons in 2000 to 828 tons in 2022. Related to devices produced, the waste quantity per device was reduced from 340 grams in 2000 to 134 grams in 2022. The significant reduction in waste quantity in 2022 compared to the prior year resulted, on the one hand, from a reduction of quantities in production, and on the other hand, from some one-time effects in waste removal that no longer played a role in 2022. 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 2022 to pursue reducing greenhouse gas (GHG) emissions. The purchase of exclusively CO₂-free electricity resulted again in 2022 in zero emissions in electricity consumption at the Bocholt location. 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 approx. 664 tons, generated exclusively by heating systems. Natural gas consumption was positively influenced in 2022 by the weather.

Gigaset will continue to monitor energy consumption in the plant and make reductions through additional measures (e.g., replacement of machinery/systems). We have specified as a main goal to reduce emissions by 80% in 5 years, based on the posted emissions in Scope 1 (excl. vehicle fleet) and Scope 2 from the year 2019 (CDP C4.1). This goal includes the emissions of all locations, although they only have a small share of < 3% of the total emissions (Scope 1 and 2). In 2021, 86% of the goal was already reached, and goal achievement for 2022 will be reevaluated in the future CDP Report. To achieve further reductions in 2023, the internal process will be optimized and work will be done to implement objectives interlinked across departments.

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 666 tons in 2022. This calculation relates to the Bocholt location, to which a share of 97% of the CO₂ equivalents calculated for Gigaset can be referred. The Scope 1 accounting does not include consumption by leasing vehicles and sales locations. They will be included in the overall accounting as part of the next CCF calculation (CDP Report).

	CO ₂ Bilanz in Tonnen Gas	CO ₂ Bilanz in Tonnen Diesel	CO ₂ Bilanz in Tonnen Gas/Diesel
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	837	5	842
2021	1.043	2	1.045
2022	664	2	666

CO₂ Bilanz in Tonnen Gas = CO₂ footprint from natural gas, in tons; CO₂

Bilanz in Tonnen Diesel = CO₂ footprint from diesel fuel, in tons; CO₂ Bilanz in

Tonnen Gas/Diesel = CO₂ footprint from natural gas/diesel fuel, in tons

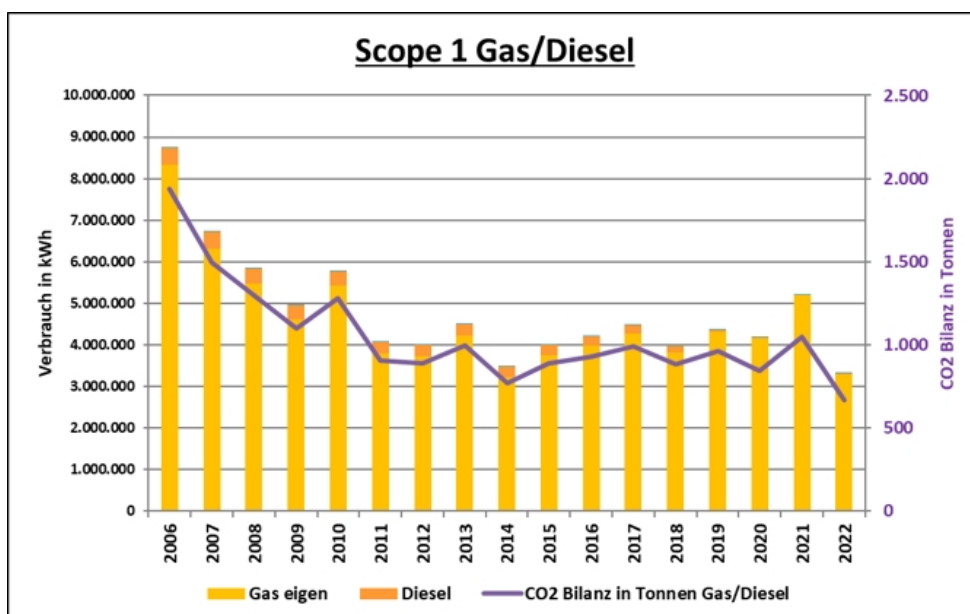
b.

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 666 tons in 2022).



Scope 1 Natural Gas / Diesel fuel [Graph texts:] Verbrauch in kWh =

Consumption in kWh; Gas = Natural gas; Diesel = Diesel fuel; CO₂ Bilanz in Tonnen Gas/Diesel = CO₂ footprint from natural gas/diesel fuel, in tons; CO₂ Bilanz in Tonnen = CO₂ footprint in tons

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 (1 liter diesel = 10.4 kWh) CO₂ footprint calculated by factors. Source: German Federal Environment Agency/CO₂ Emission Factors for Fossil Fuels

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 at the Bocholt
location as of 2020.

	CO2 Bilanz in Tonnen Strom
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
2022	0

Scope 2 Electricity [Graph texts:] CO₂ Bilanz in Tonnen Strom = CO₂ footprint from electricity, in tons

b.

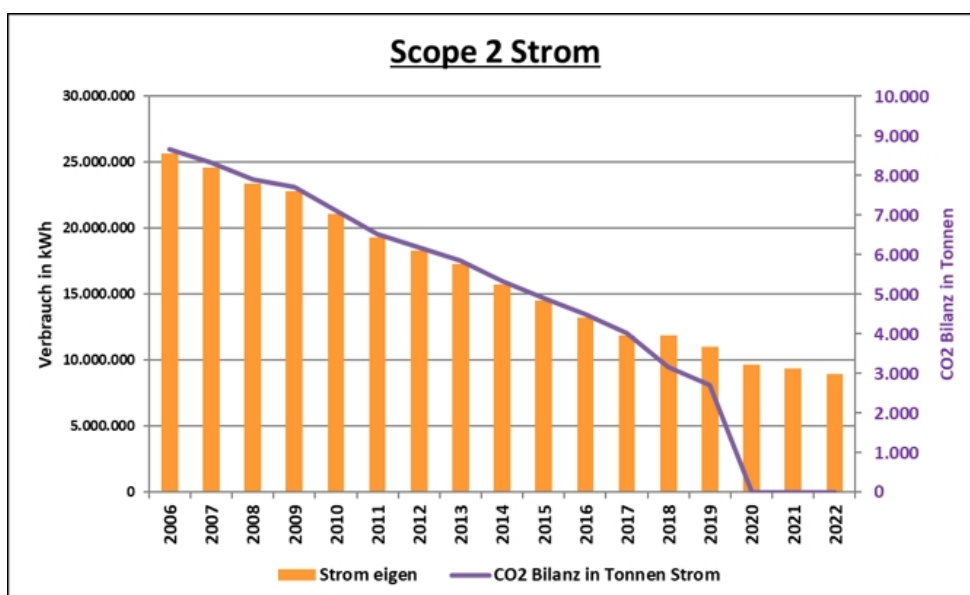
Not available

c.

The CO₂ value was included in the calculation.

d.

Presentation of the energy consumption at the Bocholt location measured against the base year 2006.



Scope 2 Electricity

*[Graph texts: Verbrauch in kWh = Consumption in kWh; Strom = Electricity;
CO₂ Bilanz in Tonnen Strom = CO₂ footprint from electricity, in tons; CO₂
Bilanz in Tonnen = CO₂ footprint in tons]*

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 2021 and will be newly obtained for 2022 as part of the carbon footprint calculation for participation in the CDP.

Scope 3 Data from 2021 in tons of CO₂e

Scope 3 Upstream	purchased goods & services		39,640
	capital goods		2,294
	fuel and energy rel. activities		1,082
	upstream transportation		4,030
	Waste in Operation		766
	business travel		66
	employee commuting		652
Scope3 Downstream	downstream transportation & Distribution		1,228
	Processing of sold products		84,412
	end of life treatment of sold products		63
	Downstream leased assets consumption rentals	natural gas	303
Total Scope 3			134,536

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. 167,568 t CO₂e

iii.

The value from 2020 was recalculated based on new knowledge in the area of materials (here printed circuit board).

f.

Scope	Area	Input Data	Q-Rating
Scope 3 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 - 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 specific fuels and energy consumption	good
	upstream transportation	- Exact weight, distance and mode for all 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 - Data was provided for production side Bocholt	fair
	business travel	- Number of employees traveling by different modes, estimated average distances - Average emissions per km for transport modes - Data was provided for the locations Bocholt and Munich	good
	employee commuting	- Number of employees commuting by different modes, average distances provided - Average emissions per km for transport modes - Data was provided for the locations Bocholt and Munich	fair
Scope3 Downstream	downstream transportation & Distribution	- Tkm per mode of transport - Reference emission factor per tkm for transport modes	good
	Processing/use of sold products	- Annual power consumption and estimated lifetime per product type - Country-specific emission factor for energy consumption	good
	end of life treatment of sold products	- Number of sold products in reporting year - emissions factor for waste electronic equipment	fair
	Downstream leased assets consumption rentals	- Electricity and natural gas consumption data - Specific emission factors	Very good

- g.
according to GHG method

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 2022, Gigaset purchased electricity at the Bocholt location with a 0 g/kWh CO₂ footprint (electricity exclusively from renewable energy sources).

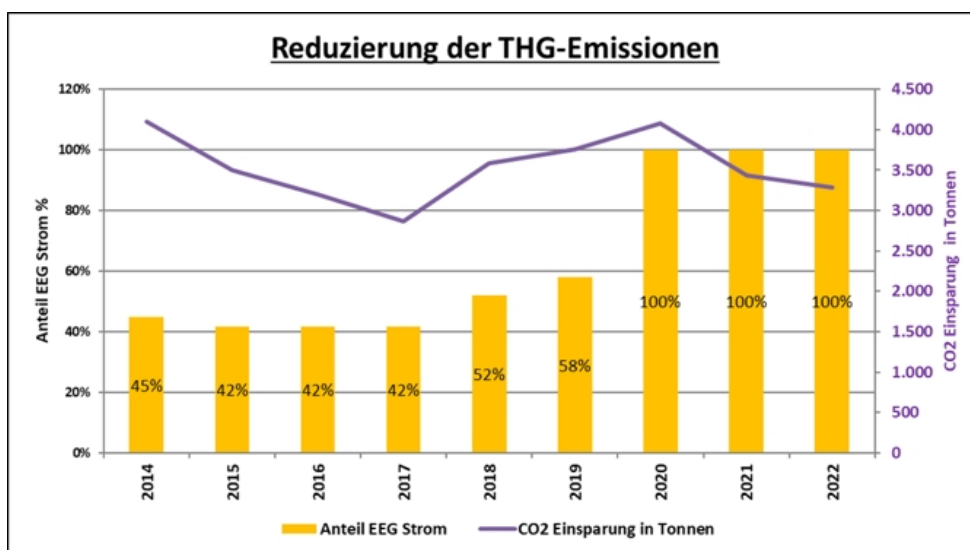
This led to a reduction of its CO₂ footprint for electricity by 3,285 tons (electricity consumption in 2022 reckoned in comparison to average 366 g/kWh CO₂ footprint in Germany; source: Information Sheet on CO₂ Factors from the German Federal Office of Economics and Export Control (Informationsblatt CO₂-Faktoren „Bundesamt für Wirtschaft und Ausfuhrkontrolle“)).

- b.
The CO₂ value was included in the calculation.

- c.
4,097 tons of CO₂ were saved in the base year 2014 (derived from the energy supply company's Power Label as of 2014).

	Stromverbrauch in kWh	CO ₂ Einsparung in Tonnen
2014	15.758.256	4.097
2015	14.511.910	3.495
2016	13.275.632	3.198
2017	11.896.566	2.865
2018	11.885.004	3.585
2019	11.048.680	3.755
2020	9.678.797	4.075
2021	9.379.026	3.433
2022	8.974.709	3.285

[Graph texts:] Stromverbrauch in kWh = electricity consumption, in kWh; CO₂ Einsparung in Tonnen = CO₂ savings in tons



Reduction of GHG emissions

[Graph texts:] Anteil EEG Strom % = Percentage of EEG electricity; CO₂ Einsparung in Tonnen = CO₂ savings in tons;

d.

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

e.

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

EU taxonomy

1.) Key performance indicators (KPIs)

Report the environment-related key performance indicators (KPIs) that your undertaking is required to publish pursuant to Art. 8 of the EU Taxonomy Regulation in conjunction with the delegated acts.

[In the case of non-financial undertakings with a reporting obligation, the current position under Art. 8 of the EU Taxonomy Regulation ((EU) 2020/852) in conjunction with Art. 10 (1) of the Delegated Regulation (C (2021) 4987) and Annex I is that disclosures about the proportion of turnover, capital expenditure (CapEx) and operating expenditure (OpEx) associated with environmentally sustainable economic activities are required. Conversely, Art. 8 of the EU Taxonomy Regulation ((EU) 2020/852) in conjunction with Art. 10 (2) of the Delegated Regulation (C (2021) 4987) and its applicable appendices currently requires financial undertakings with a reporting obligation to make asset-orientated disclosures. Here a distinction needs to be made between the respective type of the financial undertaking. The scope of the mandatory disclosures for all undertakings with a reporting obligation will increase in the coming reporting years pursuant to Art. 8 of the EU Taxonomy Regulation ((EU) 2020/852) in conjunction with the Delegated Regulation (C (2021) 4987). For that reason, further statements concerning the key performance indicators (KPIs) may also be presented under aspect 3.).]

Pursuant to Article 8 of Regulation 2020/852 of the European Parliament and of the Council of the European Union (EU Taxonomy), the extent to which the current business activities are associated with economic activities that are to be classified as "environmentally sustainable" according to the aforementioned regulation is to be presented. Please add the content requested here.

In accordance with the EU taxonomy, no climate-compatible economic activity is reported in the reporting year 2022.

2.) Concept / process description

Describe your undertaking's concept for the EU taxonomy and processes for establishing the undertaking-specific KPIs.

[At this point, undertakings subject to a reporting obligation are required in particular to make the respective qualitative disclosures pursuant to Art. 8 of the EU Taxonomy Regulation in conjunction with the Delegated Regulation (C (2021) 4987) and its annexes (e.g. description of the determination of revenue, capital and operating expenditure for non-financial undertakings pursuant to Art. 8 of the EU Taxonomy Regulation in conjunction with the Delegated Regulation (C (2021) 4987), Annex I, section 1.2, no. 1.2.1 part a)). Here, too, the option under aspect 3.) may be additionally used to upload any further statements required.]

The assessment of the taxonomy eligibility of Gigaset's business activities was made according to the company's own interpretation of the specifications, requirements and provisions of the EU taxonomy and discussed in a separate management meeting. As a result, Gigaset cannot currently identify any taxonomy-capable business activity with regard to climate protection because its activity descriptions did not match the descriptions specified in the Delegated Act on "Climate". This assessment was made to the best of our knowledge and belief and, in our view, complies with the requirements of the taxonomy regulations.

3.) Annexes

No attachments submitted.

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 2022, 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

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, 2022, 25.46% 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 at Gigaset was 16.0%.

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 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 8.02% of the staff at 12/31/2022.

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. Again in 2022, in the context of the coronavirus pandemic, booster vaccines were offered to all employees at the largest location in Bocholt. 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; it continued to be implemented resolutely in 2022 and was regularly attuned and adapted to the

changing state of the pandemic.

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 2022. The unused funds were carried over to 2023 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.

a. salaried employees

- i. no deaths have occurred
- ii. There have been no injuries with serious consequences
- iii. During 2022, 11 accident-related injuries were reported.

Lost time injury frequency rate (**LTIR**) for direct employees - (total number of work accidents with lost time) x 1,000,000 / total working hours performed

$$6 \times 1,000,000 / 737,727 = 8.13$$

Lost time injury severity rate, **LTI**) for direct employees - (Number of missed days due to injuries) x 1,000 / total working hours performed

$$97 \times 1,000 / 737,727 = 0.13$$

- iv. Type of injury: industrial accidents
 - Transport by hand: Cuts, contusions, bruises, pulled muscles
 - Hand tools: Bruises, cuts
 - Work machines (maintenance): Cuts, contusions

- v. Number of hours worked in 2022 In the calculation of hours, employees not covered by collective bargaining agreements cannot be taken into account, because no analysis is made in relation to them.

Gigaset employees: 737,727 hours

- b. temporary workers
 - i. no deaths have occurred
 - ii. There have been no injuries with serious consequences
 - iii. During 2022, 5 accident-related injuries were reported.

Lost time injury frequency rate (**LTIR**) for direct employees - (total number of work accidents with lost time) x 1,000,000 / total working hours performed

$$3 \times 1,000,000 / 180,395 = 16.63$$

Lost time injury severity rate, **LTI**) for direct employees - (Number of missed days due to injuries) x 1,000 / total working hours performed

$$8 \times 1,000 / 180,395 = 0.04$$

- iv. Type of injury: industrial accidents
 - Transport by hand: Cuts, contusions, bruises, pulled muscles
 - Hand tools: Bruises, cuts
 - Work machines (maintenance): Cuts, contusions

- v. Number of hours worked in 2022

Temporary workers: 180,395 hours

a. and b.

No work-related illnesses were reported during 2022.

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.

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 2022 financial year, 60 % (3 of 5) of the members of the Supervisory Board of Gigaset AG were male and 40% (2 of 5) were female. 60 % (3 of 5) of the members were over 50 years old and 40 % (2 of 5) were between 30 and 50 years old.

At the end of the 2022 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 12/31/2022, 25.35 % of employees were female and 74.65 % were male. 12.04 % of employees were less than 30 years old, 29.17 % were in the age group between 30 and 50 years old and 58.80 % of employees were older than 50. 7.56 % 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 2022 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 194 million in 2022, 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 2022 financial year, and adopted with the cross-functional involvement of the Management.

Employees who enter into contracts with suppliers must ensure by means of appropriate contractual clauses that sustainability aspects has been accepted on principle in a reasonable manner.

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 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 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 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. 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. 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 comply with 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 over 50 countries, and the company's core market is Europe. Within Europe, Germany is by far its most important market. Accordingly, Gigaset has focused its corporate citizenship activities in the German-speaking region.

Bocholt, North Rhine-Westphalia, is the company's main headquarters. Around 600 employees work there, out of nearly 900 worldwide. Because of the company's challenging economic situation over the past several years, Gigaset

is compelled to examine its corporate citizenship activities closely at the regional, national and international level.

Gigaset has been a business partner of the local soccer club 1. FC Bocholt since 2017. In 2019, Gigaset expanded its commitment and became a premium partner of the club. In this way, Gigaset supports local sports and at the same time increases local awareness of Bocholt within the region.

As mentioned, the main reason for the selective and focused programming of its activities is the company's economic situation. The coronavirus pandemic that emerged in 2020 and the subsequent crisis in the supply of materials intensified this situation. Therefore, in view of its obligation to its shareholders and employees, the economic strength of the company has top priority. No overarching management concept for social issues was developed in 2022. Similarly, no separate risk analysis was carried out. This simply seemed too time-consuming, as the focus was on the tight situation in the core business. The support projects, which were only carried out in isolated cases, were selected and approved by the Executive Board. As part of the preparations for the CSRD (Corporate Social Reporting Directive), both the management concept and the risk analysis of funding projects are being revised.

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 2022 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 repeatedly trained on the subject of corruption prevention by means of a web-based learning program.

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 13 business locations, thus representing 31% of business locations, were audited for corruption risks in the 2022 reporting period.

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

The reporting organization shall report the following information:

- 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 2022 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.

No substantial fines or non-monetary sanctions were imposed on Gigaset in the 2022 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	1. Strategic Analysis and Action 2. Materiality 3. Objectives 4. Depth of the Value Chain	
PROCESS MANAGEMENT	5. Responsibility 6. Rules and Processes 7. Control	GRI SRS 102-16
	8. Incentive Systems	GRI SRS 102-35 GRI SRS 102-38
	9. Stakeholder Engagement	GRI SRS 102-44
	10. Innovation and Product Management	G4-FS11
ENVIRONMENT	11. Usage of Natural Resources 12. Resource-Management	GRI SRS 301-1 GRI SRS 302-1 GRI SRS 302-4 GRI SRS 303-3 (2018) GRI SRS 306-2 (2020)*
	13. Climate-Relevant Emissions	GRI SRS 305-1 GRI SRS 305-2 GRI SRS 305-3 GRI SRS 305-5
SOCIETY	14. Employment Rights 15. Equal-Opportunities 16. 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
	17. Human Rights	GRI SRS 412-3 GRI SRS 412-1 GRI SRS 414-1 GRI SRS 414-2
	18. Corporate-Citizenship	GRI SRS 201-1
	19. Political Influence	GRI SRS 415-1
	20. 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.