

Alle Angaben, die dem Lagebericht und Anhang des Geschäftsberichts 2020/2021 entnommen wurden, sind per Testat von der Wirtschaftsprüfungsgesellschaft PricewaterhouseCoopers (PwC) abgesichert. Eigens für die Nachhaltigkeitsberichterstattung erhobene Daten wurden nicht testiert.

GRI Standard	Disclosure	Antworten aus GB 2020/2021, Page number(s) or URL(s)	Omission
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GRI 102: General Disclosures			
1. Organizational profile			
102-1	Name of the organization	18 (Bericht des Vorstands), 34 (Editorial CSR), 67 (Lagebericht)	
102-2	Activities, brands, products, and services	18 (Bericht des Vorstands), 34 (Editorial CSR), 67 (Lagebericht)	
102-3	Location of headquarters	180/181 (Standorte), 182 (Impressum)	
102-4	Location of operations	36, 59, 180/181	
102-5	Ownership and legal form	26-29 (Bertrandt am Kapitalmarkt) 36/37, 97 (Angaben zum gezeichneten Kapital)	
102-6	Markets served	36 (Leistungsspektrum), 69-72 (Leistungsspektrum und Konzernweite Leistungsfelder)	
102-7	Scale of the organisation	42, 58, 78, 84, 141-144, 180/181	Da Bertrandt keine messbaren Einheiten sondern Dienstleistungen produziert, werden die gelieferten Dienstleistungen über die Umsatzzahl ausgedrückt.
102-8	Information on employees and other workers	42/43 (Mitarbeiter)	
102-9	Supply chain	55-57 (Geschäftspartner)	

102-10	Significant changes to the organization and its supply chain		
102-11	Precautionary Principle or approach	37, 94/95 (Diversitätskonzept)	
102-12	External initiatives	36-40, 87-95 (Erklärung zur Unternehmensführung)	
102-13	Membership of associations	40	
2. Strategy			
102-14	Statement from senior decision-maker	18-21 (Bericht des Vorstands) , 34/35	
102-15	Key impacts, risks, and opportunities	34/35, 38/39, 98-105 (Chancen- und Risikobericht)	
3. Ethics and integrity			
102-16	Values, principles, standards, and norms of behavior	36-42 (Verantwortungsvolle Unternehmensführung)	
102-17	Mechanisms for advice and concerns about ethics	37 (Compliance)	
4. Governance			
102-18	Governance structure	38 (Corporate Governance), 91-94 (Entsprechenserklärung nach § 161 AktG)	
102-19	Delegating authority	38 (Corporate Governance)	
102-20	Executive-level responsibility for economic, environmental, and social topics	38 (Corporate Governance)	

102-21	Consulting stakeholders on economic, environmental, and social topics	38 (Corporate Governance)	
102-22	Composition of the highest governance body and its committees	38 (Corporate Governance), 157-159 ([53] Angaben zu Organen der Gesellschaft)	
102-23	Chair of the highest governance body	38 (Corporate Governance)	
102-24	Nominating and selecting the highest governance body	38 (Corporate Governance)	
102-25	Conflicts of interest	38 (Corporate Governance), 157-159 ([53] Angaben zu Organen der Gesellschaft)	
102-26	Role of highest governance body in setting purpose, values, and strategy	38 (Corporate Governance)	
102-27	Collective knowledge of highest governance body	22-25 (Bericht des Aufsichtsrats)	
102-28	Evaluating the highest governance body's performance	22-25 (Bericht des Aufsichtsrats)	
102-29	Identifying and managing economic, environmental, and social impacts	38 (Corporate Governance)	
102-30	Effectiveness of risk management processes	38 (Corporate Governance)	
102-31	Review of economic, environmental, and social topics	GB 2020/2021, S. 23-25 (Bericht des Aufsichtsrats)	

102-32	Highest governance body's role in sustainability reporting	GB 2020/2021, S. 23-25 (Bericht des Aufsichtsrats)	
102-33	Communicating critical concerns	38/39	
102-34	Nature and total number of critical concerns	38ff.	
102-35	Remuneration policies	47 (Vorstandsvergütung), 96/97 (Vergütungsbericht)	
102-36	Process for determining remuneration	47, 96/97 (Vergütungsbericht)	
102-37	Stakeholders' involvement in remuneration	47, 96/97 (Vergütungsbericht)	
102-38	Annual total compensation ratio	k.A.	Aus Wettbewerbsgründen können keine Angaben zu Gehältern unserer Mitarbeiterinnen und Mitarbeiter gemacht werden.
102-39	Percentage increase in annual total compensation ratio	k.A.	Aus Wettbewerbsgründen können keine Angaben zu Gehältern unserer Mitarbeiterinnen und Mitarbeiter gemacht werden.
5. Stakeholder engagement			
102-40	List of stakeholder groups	39-41	
102-41	Collective bargaining agreements	Nicht anwendbar	Es bestehen keine Kollektivverträge.
102-42	Identifying and selecting stakeholders		
102-43	Approach to stakeholder engagement	26-30 (Bertrandt am Kapitalmarkt), 39-41,	
102-44	Key topics and concerns raised	39-41	
6. Reporting practice			

102-45	Entities included in the consolidated financial statements	119 ([3] Konsolidierungskreis)	
102-46	Defining report content and topic Boundaries	37 (Compliance), 116-119 (Konzernanhang, [1] und [2])	
102-47	List of material topics	37 (Compliance), 116-119 (Konzernanhang, [1] und [2])	
102-48	Restatements of information	Nicht anwendbar	
102-49	Changes in reporting	Nicht anwendbar	
102-50	Reporting period	34 (Geschäftsjahr 2020/2021)	
102-51	Date of most recent report	Nicht anwendbar	
102-52	Reporting cycle	63 ("Über diesen Bericht")	
102-53	Contact point for questions regarding the report	182 (Impressum/Ansprechpartner)	
102-54	Claims of reporting in accordance with the GRI Standards	63	
102-55	GRI content index	63	
102-56	External assurance	Nicht anwendbar	Alle Angaben, die dem Lagebericht und Anhang des Geschäftsberichts 2019/2020 entnommen wurden, sind per Testat von der Wirtschaftsprüfungsgesellschaft PricewaterhouseCoopers (PwC) abgesichert. Eigens für die Nachhaltigkeitsberichterstattung erhobene Daten wurden Nicht testiert.

Topic Specific Standard GRI 200: Economic

GRI 201: Economic Performance

103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components	Nicht anwendbar	
103-3	Evaluation of the management approach	Nicht anwendbar	
201-1	Direct economic value generated and distributed	Umschlag Tabelle 01, 110ff (Konzernabschluss)	
201-2	Financial implications and other risks and opportunities due to climate change	51-54	
201-3	Defined benefit plan obligations and other retirement plans	143/144 (Anhang (35) und (36))	
201-4	Financial assistance received from government	78	
GRI 202: Market Presence			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		

202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Nicht anwendbar	
202-2	Proportion of senior management hired from the local community	Nicht anwendbar	
GRI 203: Indirect Economic Impacts			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
203-1	Infrastructure investments and services supported	128 (Anhang: [9] Materialaufwand)	
203-2	Significant indirect economic impacts	Nicht anwendbar	
GRI 204: Procurement Practices			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
204-1	Proportion of spending on local suppliers	Nicht anwendbar	
GRI 205: Anti-corruption			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		

205-1	Operations assessed for risks related to corruption	alle; 37	
205-2	Communication and training about anti-corruption policies and procedures	37	
205-3	Confirmed incidents of corruption and actions taken	keine	
GRI 206: Anti-competitive Behavior			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	keine	
GRI 207: Tax			
103-1	Explanation of the material topic and its Boundary	41/42, 131f	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
207-1	Approach to tax	41/42, 131f	
207-2	Tax governance, control, and risk management	41/42, 131f	

207-3	Stakeholder engagement and management of concerns related to tax	41/42, 131f	
207-4	Country-by-country reporting	41/42, 131f	

Topic Specific Standard GRI 300: Environmental

GRI 301: Materials

103-1	Explanation of the material topic and its Boundary	39/40, 51-54	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
301-1	Materials used by weight or volume	56/57 Als Dienstleister kauft die Bertrandt AG im Wesentlichen immaterielle Güter wie Softwarelizenzen und dergleichen ein. Da wir keine Produktion unterhalten, ist die Menge an eingekauften Roh-, Hilfs- und Betriebsstoffen am gesamten Materialaufwand vernachlässigbar. (ANHANGSANGABE: 128 (9) MATERIALAUFWAND)	
301-2	Recycled input materials used	51	
301-3	Reclaimed products and their packaging materials	Nicht anwendbar	Bertrandt ist ein Dienstleister und kein produzierendes Unternehmen.

GRI 302: Energy

103-1	Explanation of the material topic and its Boundary	39/40, 51-54	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		

302-1	Energy consumption within the organization	51-54	
302-2	Energy consumption outside of the organization	Nicht anwendbar	
302-3	Energy intensity	Nicht anwendbar	
302-4	Reduction of energy consumption	51-54	
302-5	Reductions in energy requirements of products and services	51-54	
GRI 303: Water and Effluents			
103-1	Explanation of the material topic and its Boundary	39/40, 51-54	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
303-1	Interactions with water as a shared resource	51/52	
303-2	Management of water discharge-related impacts	51/52	
303-3	Water withdrawal	Nicht anwendbar	
303-4	Water discharge	Nicht anwendbar	

303-5	Water consumption		A: Tabelle mit Wasser im NB B: Nicht anwendbar C: Nicht anwendbar D: Statistische Datenerhebung
GRI 304: Biodiversity			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Nicht anwendbar	
304-2	Significant impacts of activities, products, and services on biodiversity	Nicht anwendbar	
304-3	Habitats protected or restored	Nicht anwendbar	
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Nicht anwendbar	
GRI 305: Emissions			
103-1	Explanation of the material topic and its Boundary		

103-2	The management approach and its components	Nicht anwendbar	
103-3	Evaluation of the management approach		
305-1	Direct (Scope 1) GHG emissions	52	
305-2	Energy indirect (Scope 2) GHG emissions	52	
305-3	Other indirect (Scope 3) GHG emissions		
305-4	GHG emissions intensity	Nicht anwendbar	
305-5	Reduction of GHG emissions	52-54, 67ff (Grundlagen des Konzerns)	
305-6	Emissions of ozone-depleting substances (ODS)	Nicht anwendbar	
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Nicht anwendbar	
GRI 306: Effluents and Waste			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		

103-3	Evaluation of the management approach		
306-1	Water discharge by quality and destination	51/52	
306-2	Waste by type and disposal method	53/54	
306-3	Significant spills	Nicht anwendbar	Es sind keine Austritte schädlicher Substanzen aufgetreten.
306-4	Transport of hazardous waste		
306-5	Water bodies affected by water c	Nicht anwendbar	
GRI 307: Environmental Compliance			
103-1	Explanation of the material topic and its Boundary	37/38, 51	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
307-1	Non-compliance with environmental laws and regulations	51	
GRI 308: Supplier Environmental Assessment			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
308-1	New suppliers that were screened using environmental criteria	alle, 57	

308-2	Negative environmental impacts in the supply chain and actions taken	keine	
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Topic-specific Standards GRI 400: Social

GRI 401: Employment

103-1	Explanation of the material topic and its Boundary	42-50	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
401-1	New employee hires and employee turnover	42/43 Weitergehende Angaben können aufgrund einer Vorstandsentscheidung nicht veröffentlicht werden.	Weitergehende Angaben können aufgrund einer Vorstandsentscheidung nicht veröffentlicht werden.
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	46-50	Betriebliche Leistungen werden uneingeschränkt für alle Beschäftigten gewährt.
401-3	Parental leave	Nicht anwendbar	Diese Zahl wird nicht erhoben.

GRI 402: Labor/ Management Relations

103-1	Explanation of the material topic and its Boundary	39/40, 42-44	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
402-1	Minimum notice periods regarding operational changes	Nicht anwendbar;	Es gibt keine Mitteilungsfristen, da keine Kollektivverträge bestehen .

GRI 403: Occupational Health and Safety

103-1	Explanation of the material topic and its Boundary	49-50	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
403-1	Occupational health and safety management system	59-62, 101 (Lagebericht: Implementierung neuer Prozesse)	
403-2	Hazard identification, risk assessment, and incident investigation	49/50	
403-3	Occupational health services	49/50	
403-4	Worker participation, consultation, and communication on occupational health and safety		
403-5	Worker training on occupational health and safety	49/50	
403-6	Promotion of worker health	49/50	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		

403-8	Workers covered by an occupational health and safety management system	Nicht anwendbar,	Es werden keine prozentualen oder statistischen Auswertungen/ Statistiken über externe Mitarbeiter geführt.
403-9	Work-related injuries	49/50	
403-10	Work-related ill health	49/50	
GRI 404: Training and Education			
103-1	Explanation of the material topic and its Boundary	42-46, 84-86	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
404-1	Average hours of training per year per employee	k.A.	Aus Wettbewerbsgründen können keine Angaben gemacht werden.
404-2	Programs for upgrading employee skills and transition assistance programs	45/46	
404-3	Percentage of employees receiving regular performance and career development reviews	alle, 45/46	
GRI 405: Diversity and Equal Opportunity			
103-1	Explanation of the material topic and its Boundary	49	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
405-1	Diversity of governance bodies and employees	49, 90 (Festlegung nach §76 Abs. 4.), 94 (Diversitätskonzept)	Aus Wettbewerbsgründen können keine weiteren Angaben gemacht werden.

405-2	Ratio of basic salary and remuneration of women to men	49	
GRI 406: Non-discrimination			
103-1	Explanation of the material topic and its Boundary	49 (Vielfalt am Arbeitsplatz)	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
406-1	Incidents of discrimination and corrective actions taken	keine; 37	
GRI 407: Freedom of Association and Collective Bargaining			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	keine, 48	
GRI 408: Child Labor			
103-1	Explanation of the material topic and its Boundary	37 oder 39/40	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
408-1	Operations and suppliers at significant risk for incidents of child labor	keine, 37	
GRI 409: Forced or Compulsory Labor			

103-1	Explanation of the material topic and its Boundary		
103-2	The management approach and its components	37 oder 39/40	
103-3	Evaluation of the management approach		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	keine, 37	
GRI 410: Security Practices			
103-1	Explanation of the material topic and its Boundary	39/40	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
410-1	Security personnel trained in human rights policies or procedures	Nicht anwendbar	
GRI 411: Rights of Indigenous Peoples			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
411-1	Incidents of violations involving rights of indigenous peoples	keine, 37	
GRI 412: Human Rights Assessment			
103-1	Explanation of the material topic and its Boundary	39	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		

412-1	Operations that have been subject to human rights reviews or impact assessments	alle, 37	
412-2	Employee training on human rights policies or procedures	Schulungen zum Thema "Menschenrechte" sind in jährlicher Schulung zum Thema "compliancegerechtes Verhalten" enthalten.	
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	alle, 34/35, 37	
GRI 413: Local Communities			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
413-1	Operations with local community engagement, impact assessments, and development programs	57/58	
413-2	Operations with significant actual and potential negative impacts on local communities	keine	
GRI 414: Supplier Social Assessment			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
414-1	New suppliers that were screened using social criteria	alle, 37	

414-2	Negative social impacts in the supply chain and actions taken	keine	
GRI 415: Public Policy			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
415-1	Political contributions	Nicht anwendbar	Es gehört zur Unternehmensphilosophie, keine politische Nähe aufzubauen. Aus diesem Grund erfolgen generell keine Spenden an politische Parteien, Organisationen oder nahestehende Institutionen.
GRI 416: Customer Health and Safety			
103-1	Explanation of the material topic and its Boundary	39/40	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
416-1	Assessment of the health and safety impacts of product and service categories	55-57	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	keine, 37	
GRI 417: Marketing and Labeling			
103-1	Explanation of the material topic and its Boundary	39/40	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		

417-1	Requirements for product and service information and labeling	Nicht anwendbar	
417-2	Incidents of non-compliance concerning product and service information and labeling	keine	
417-3	Incidents of non-compliance concerning marketing communications	Nicht anwendbar	Es gab keine Verstöße im Berichtszeitraum.
GRI 418: Customer Privacy			
103-1	Explanation of the material topic and its Boundary	Nicht anwendbar	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	keine, 55-57	
GRI 419: Socioeconomic Compliance			
103-1	Explanation of the material topic and its Boundary	37/38	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
419-1	Non-compliance with laws and regulations in the social and economic area	keine, 37/38	