

Explanation to indicators, which were not considered

Indicator	Description	Explanation
	Organizational profile	
102-4	Location of operations	Indicator is not relevant, because Kettelhack only has one single location, which is Rheine (GERMANY)
	Ethics and integrity	
102-17	Mechanisms for advice and concerns about ethics	There is no process for advice and concerns about ethics
	Governance	
102-19	Governance structure	As middle-sized family business this indicator is not relevant for reporting.
102-20	Executive-level responsibility for economic, environmental, and social topics	As middle-sized family business there is no board. The highest controlling body is the executive management.
102-22	Composition of the highest governance body and ist committees	As middle-sized family business there is no board. The highest controlling body is the executive management.
102-23	Chair of the highest governance body and ist committees	As middle-sized family business there is no board. The highest controlling body is the executive management.
102-24	Nominating and selecting the highest governance body	Als mittelständisches Familienunternehmen gibt es keinen Vorstand. Das höchste Kontrollorgan stellt die Geschäftsführung dar.
102-25	Conflicts of interest	As middle-sized family business there is no board. The highest controlling body is the executive management.
102-26	Role of highest governance body in setting purpose, values, and strategy	As middle-sized family business there is no board. The highest controlling body is the executive management.
102-27	Collective knowledge of highest governance body	As middle-sized family business there is no board. The highest controlling body is the executive management.
102-28	Evaluating the highest governance body's performance	As middle-sized family business there is no board. The highest controlling body is the executive management.
102-33	Communicating critical concerns	Critical concerns can be communicated directly to the executive management.
102-34	Nature and total number of critical concerns	No systematic recording of critical concerns available.
102-35	Remuneration policies	As a medium-sized family business, this indicator is not relevant for reporting.

102-36	Process for determining remuneration	As a medium-sized family business, this indicator is not relevant for reporting.
102-37	Stakeholders' involvement in remuneration	As a medium-sized family business, this indicator is not relevant for reporting.
102-38	Annual total compensation ratio	As a medium-sized family business, this indicator is not relevant for reporting.
102-39	Percentage increase in annual total compensation ratio	As a medium-sized family business, this indicator is not relevant for reporting.
	Reporting practices	
102-45	Entities included in the consolidated financial statements	As a medium-sized family business, this indicator is not relevant for reporting.
	Economic performance	
201-1	Direct economic value generated and distributed	As a medium-sized family business, this indicator is not relevant for reporting.
201-3	Defined benefit plan obligations and other retirement plans	As a medium-sized family business, this indicator is not relevant for reporting.
201-4	Financial assistance received from government	As a medium-sized family business, this indicator is not relevant for reporting.
	Market Presence	
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	The company is bound by collective agreements. The collectively agreed wage is higher than the statutory minimum wage.
202-2	Proportion of senior management hired from the local community	All managers come from the region.
	Indirect Economic Impacts	
203-1	Infrastructure investments and services supported	As a medium-sized family business, this indicator is not relevant for reporting.
203-2	Significant indirect economic impacts	As a medium-sized family business, this indicator is not relevant for reporting.
	Procurement Practices	
204-1	Proportion of spending on local suppliers	As a medium-sized family business, this indicator is not relevant for reporting.
	Anti-competitive behaviour	
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	There are no proceedings on the grounds of anti-competitive behaviour, cartels and monopolies.
	Employment	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Not applicable and therefore not relevant for reporting.
	Labor/Management Relations	
402-1	Minimum notice periods regarding operational changes	The works council, as the elected representative body of the employees, is involved in many decisions.
	Occupational health and safety	

403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Not applicable and therefore not relevant for reporting.
	Diversity and equal opportunity	
405-2	Ratio of basic salary and remuneration of women to men	The company is bound by collective agreements. The collectively agreed wage is higher than the statutory minimum wage.
	Non-discrimination	
406-1	Incidents of discrimination and corrective actions taken	No relevance, as no risk discrimination incidents were reported.
	Public policy	
415-1	Political contributions	Not applicable and therefore not relevant for reporting.
	Marketing and labeling	
417-1	Requirements for product and service information and labeling	Not applicable, as products are sold exclusively B2B.
417-2	Incidents of non-compliance concerning product and service information and labeling	There have been no violations.
417-3	Incidents of non-compliance concerning marketing communications.	There have been no violations.
	Customer Privacy	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	There have been no complaints.
	Socioeconomic Compliance	
419-1	Non-compliance with laws and regulations in the social and economic area	There have been no violations.