



Envoria Software

# Product Specific Terms

As of July, 2026

With its platform of the same name, Envoria GmbH provides a comprehensive, browser-based SaaS (Software-as-a-Service) solution that allows users to capture, analyze, and report financial, sustainability, and risk KPIs - either individually or in accordance with official standards.

These service descriptions provide an overview of the software's basic functions as well as detailed explanations of module-specific features, structured according to the application's modules:

- Emissions Management
- Climate Risk Analysis
- Supply Chain Management
- KPI Management
- EU Taxonomy
- Strategy Management
- Risk Management
- Response AI
- Disclosure Management
- Revenue Accounting
- Lease Accounting

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# 1. OVERVIEW

Envoria is a comprehensive software solution for the structured collection, analysis, and processing of financial, sustainability, and risk KPIs. It supports companies in mapping complex organizational structures, managing audit-proof data structures, and creating tailored, custom reports that meet the requirements of various standards, European regulations, or the value chain.

With Envoria, companies can not only meet their legal obligations but also create transparency and make sustainable decisions. The user-friendly interface and powerful analysis tools make capturing and evaluating data a simple and effective process.

Furthermore, the system's integrated edit mode offers simple and effective ways to customize the user interface as well as the structures for collecting, analyzing, and processing data to the unique needs and realities of the customers.

Notes on the General Terms and Conditions of Envoria GmbH:

## **Rights of Use**

- Non-exclusive, non-transferable license for the internal use of the software
- Details regulated in the GTC (General Terms and Conditions)
- See Section 4 "Rights of Use" in the GTC

## **Availability and Support**

- Envoria guarantees high availability of the software and informs customers about relevant maintenance windows and disruptions
- See Section 5 "Availability" and Section 8 in the GTC

## **Liability and Warranty**

- Further details in the GTC
- See Section 12 "Liability and Warranty" and Section 7 "Breach of Contract, Damages" in the GTC

## **Changes and Adjustments**

- Envoria reserves the right to adjust product-related provisions and software functions, and informs customers of material changes
- See Section 6 "Changes" in the GTC

## **Privacy Policy**

- Processing of personal data in accordance with applicable data protection laws
- Further details in the Privacy Policy
- See Section 9 "Data Protection and Order Processing" in the GTC

## **Updates and Documentation**

- Regular provision of updates and usage instructions to support customers in using the software
- Requirements of EU regulations, as far as they affect Envoria's existing products and standards, will be incorporated promptly after their publication in official gazettes
- Envoria develops and maintains its own professionally sound concepts and process designs to enable users to achieve compliance within the covered regulatory framework
- See Section 2.10 "Updates" in the GTC

## Scope of Services

- Provision of the software as a license (SaaS) with guaranteed EU data residency
- Adjustments and monthly changes to services are possible
- Optionally bookable services such as training and workshops, with conditions regulated in individual Service Level Agreements (SLAs) to be concluded
- Detailed list of functions provided further below
- See also Section 2 "Scope of Services" in the GTC

## Basic Functions

- Includes basic functions of the software
- For example, for data management, organizational management, and more

## Brief Description of the Modules

- **Emissions Management:** Corporate Carbon Footprint (CCF & simplified PCF) in accordance with GHG Protocol standards, templates customizable individually
- **Climate Risk Analysis:** Location-based climate risk analysis according to SSP scenarios
- **Supply Chain Management:** Identification and assessment of supply chain risks as well as communication with suppliers, including in accordance with the CSDDD
- **KPI Management:** Data collection according to individual or preconfigured templates
- **EU Taxonomy:** Evaluation of economic activities and associated financial data according to EU specifications
- **Strategy Management:** Recording, editing, and tracking of company-wide strategies, as well as management of associated goals and measures
- **Risk Management:** Identification, assessment, and tracking of risks according to established methodology
- **Disclosure Management:** Automated generation of reports with automated linking to the structures and data points captured in the KPI Management module, including templates
- **Revenue Accounting:** Calculation and posting of customer contracts in accordance with IFRS 15 and local GAAPs
- **Lease Accounting:** Calculation and posting of lease agreements in accordance with IFRS 16 and local GAAP"

## 2. BASIC FUNCTIONS

The basic functions include the software's core features - such as data management, organizational structure, and more - and are described in more detail below.

### Organizational Structure

Organizational structures of any complexity, including customer and supplier relationships, can be created and managed as reporting units (entities). Each entity serves as a data collection point and can be consolidated. Organizational management enables:

- Definition of a hierarchy (e.g., company, division, region, location)
- Automatic, customizable consolidation of data into higher-level organizational units using a tree structure (aggregation behavior can be defined at the data point level)
- Definition of validity periods for specific organizations

### Reporting periods

- Reporting periods can be created and managed for both past and future time frames, which can be freely defined
- Content can be carried over from one period to the next (e.g., from 2025 to 2026) and further edited or approved there
- Period data can be displayed in a comparative format, allowing, for example, historical trends and goal achievement to be visualized and used in reports

### Notifications

- Data entry can be coordinated using the standalone task and action management system
- The management of one-time or recurring data entries is supported by email notifications and an integrated notification system

### Searching

- Full-text search for efficient work in areas such as dashboards, entity management, EU taxonomy, and emissions databases

### Consolidation Mode

- The consolidation function allows you to summarize and display existing values - including unit and/or currency conversions - at the selected organizational level

### User

- Any number of individual users can be created in the settings
- Users are assigned to organizational units (entities) and have access to the respective underlying consolidation group, but not to parallel structures

### Groups and Permissions

Group-based rights and role management enables finely granular access control:

- Granular permission levels such as “Create,” “Read,” “Modify,” “Request Approval,” and “Leave Comments”
- Control over visibility and editing rights for specific data points.
- Envoria comes with four permission groups. In addition, any number of additional groups can be created
- Users can be assigned to multiple permission groups

## **Task Management**

- Through task management, users or user groups are assigned specific tasks to collect, review, and approve data, as well as to document the progress of actions
- The user-friendly interface enables structured processing of these tasks, with user access restricted exclusively to the entities that have been approved for them

## **Currencies**

- A separate currency can be specified for each entity. Any number of currencies can be stored using both the spot rate and the average rate. The user can manage the source and frequency of updates

## **Report Types**

- The data set offers far more applications than just the creation of legally required reports. Using the report type function, you can create your own report formats as needed and display selected data, such as executive summaries, preliminary reports, or reports for the purchasing department

## **Registrations**

- In addition to logging in with an email address and password, various SSO (Single Sign-On) options are available
- Two-factor authentication can also be integrated

## **Design and Languages**

- The design of the user interface and data output - for example, when visualizing data - can be customized specifically for each entity or across the board
- Envoria supports various language options. Individual sections can be maintained in different languages. Official standards (e.g., ERS, VSME) are maintained in English and German by default

## **Dashboard**

- Data can be analyzed in customizable dashboards, broken down by organizational and departmental levels (using tags)
- These are no-code, customizable dashboards for displaying and analyzing data in various chart types (e.g., area, line, and bar charts)

## Status Overview

- Progress overviews are available for the CSRD/ESRS, EU Taxonomy, climate risk analysis, and emissions calculation, with statuses such as "Open," "Completed," and "Approved"
- In the status overview, you can review and monitor the statuses of all organizational units at a glance

## Data Exports

- Data can be exported from almost all data entry points as raw data, structured data, and processed data. Available export formats include IMG, XLS, CSV, JSON, PDF, and DOC.
- Custom reports as Word files (Disclosure Management)
- Various preconfigured export options make it easier to work with the software

## Data Imports

- Data from upstream systems - such as unlinked production systems - can be imported as data records. The system supports the semi-automated import of data from spreadsheets. Depending on the subject area, the system provides templates for import mapping
- API-first: All data points - including both master data and transaction data - can be accessed within the instance via a universal REST API. Depending on the available connectors in upstream and downstream software systems, data can be both imported and extracted

## Logging of all changes

- Logging of all changes to values, structures, and settings, including the user, the timestamp, and the old and new values, to ensure auditability and data integrity

## Digital Manual

- The online manual, accessible via the Help function, provides comprehensive documentation of all relevant software areas

# 3. FUNCTIONS BY MODULE

## 3.1 Emissions Management

The Emissions Management Module calculates a company's carbon footprint and covers Scopes 1, 2, and 3 in accordance with the GHG Protocol. Companies can use this module to systematically analyze and reduce their emissions, and to define and track their sustainability goals based on this data. Simplified PCF templates are also provided.

### Emission factors

- Access to extensive databases containing over 500,000 emission factors (including UBA, UNFCCC, GHG Protocol, Exiobase, Ademe, Gemis, EEA, and EPA), which are updated quarterly as new factors become available.
- Optional access to emission factors from paid sources (e.g., Ecoinvent)
- In addition, custom extensions and the uploading of additional factors are possible

### Carbon Footprint According to the GHG Protocol Standard

- Collection of emissions data for calculating the Corporate and Product Carbon Footprints (CCF and PCF) in accordance with the GHG Standard
- Emissions calculation by selecting a template
- Import of individual and list values via files or Web/REST APIs; adjustment of emission factors and the entire input form as needed
- Automatic calculation of emission values with display in the emissions footprint, in the analysis area, as an Excel export, as well as in the dashboard and in the emissions balance sheet
- Approval process based on the dual-control principle
- Uniform management and editing of footprint templates and footprints across different entities via the Live Template Editor

### Formula Fields and Links

- Use of formula fields to automatically calculate emission values
- Links to other modules and standards (e.g., the ESRS) are possible, so data only needs to be entered once

### Documentation

- Ability to attach documents (e.g., supporting documents, invoices) to the respective key figures for complete traceability
- Use of the central document management system

## Emissions Calculation Based on Templates

Envoria provides sample templates based on the GHG Protocol, including suggestions for current emission factors. These can be customized.

Live Template Editor: Centralized management of templates, allowing changes to be synchronized across all carbon footprints with a single click

Automatic creation of the template as a carbon footprint for selected entities

Using the “Live Template Editor,” emission factors can be controlled on a period-by-period basis.

## Additional Features of the Emissions Management Module

- Custom data entry by entity/footprint and period
- Data import: Values or lists can be imported via file or directly through REST interfaces
- Customization of emission factors: Over 400,000 emission factors are already stored in Envoria’s database. Paid emission factors from Ecoinvent, IEA, and Exiobase can be added by Envoria as needed. Custom emission factors can be added via the upload function or manually
- Automatic calculation: The software automatically calculates emission values.
- AI-powered emission factor search and allocation
- Support for Scope 3.1
- Integration with the KPI Management Module
- Comment and validation function

## 3.2 Climate Risk Analysis

### Conducting a Climate Risk Analysis

Enables you to create and perform a climate risk analysis using the following steps:

- Preparation of climate risk analyses, including specification of the activity location, the activity radius, and the scenarios required for the analysis
- Presentation of a risk matrix based on the climate risks specified by the EU
- The risk matrix can be customized, with classifications ranging from “No Risk” to “Red Flag,” as well as the definition of measures and segments
- Option to add file attachments for each risk as well as for the entire analysis
- Approval process following the dual-control principle

### Automated retrieval of external risk data based on location

- Ability to automatically populate the risk analysis with the climate risks specified by the EU at the click of a button. The risks are automatically assigned to the corresponding risk levels, ranging from “No Risk” to “Red Flag.”
- For automatic pre-filling, external data is requested; this data is typically returned within 5–10 minutes (though it may occasionally take longer) and automatically populates the risk classifications in the analysis

### Maintaining and Configuring Rating Segments, Measures, and Risks

- Ability to create and edit standard segments and standard measures before generating climate risk analyses. These standard segments and measures are automatically inserted into new climate risk analyses
- Ability to customize (and enable/disable) risks within the software

## 3.3 Supply Chain Management

### Objective

- Support in fulfilling corporate due diligence obligations throughout the supply chain
- Creating transparency regarding risks, stakeholders, and processes throughout the entire supply chain (upstream and downstream, as well as the company's own business operations)
- Systematic management and monitoring of suppliers and their supply chain risks

### Features

- Recording and managing suppliers and business partners throughout the supply chain
- Structuring supply chain relationships (e.g., direct and indirect suppliers)
- Conducting risk analyses at the supplier and country levels
- Integrating external and internal data sources for risk assessment
- Conducting and managing supplier evaluations
- Collecting information using questionnaires
- Documentation of audit processes, anomalies, and results using documents
- Development and tracking of measures to minimize supplier risk
- Support for escalation and communication processes with suppliers
- Monitoring of measure implementation and deadlines
- Reporting and documentation functions for internal control and external compliance

### Typical issues that are addressed

- Limited transparency regarding complex, multi-tiered supply chains
- Difficulty in systematically and consistently assessing risks across all suppliers
- High manual effort involved in collecting and evaluating supplier data
- Lack of standardization in assessment and audit processes
- Inadequate tracking of measures and commitments toward suppliers
- Challenges in maintaining audit-proof documentation of due diligence obligations

## 3.4 KPI-Management

### CSRD/ESRS Process for the Double Materiality Analysis (DMA)

The illustration of the methodology for the dual materiality analysis according to CSRD/ESRS enables:

- Status overview, based on progress in the DWA process
- Context definitions for the value chain and affected stakeholders
- Definition of assessment scales and materiality thresholds
- Maintenance of impact materiality and financial materiality
- Generation of the materiality matrix for visual representation
- A guided process through the dual materiality analysis enables legally compliant implementation of the ESG reporting process

### CSRD/ESRS Key Figure Maintenance and Editing (All Key Figures Preset)

Displays all current ESRS metrics (in accordance with EU requirements) in a predefined structure, including:

- Fields with types such as text, number, electricity, liquid, etc.
- Descriptive text, entry of individual or list values
- Data import and export (via file or web/REST), supports formats such as IMG, XLS, CSV, JSON, PDF, DOC
- File attachments for additional supporting documentation, including access to document management
- Automatic data validation via configurable validation rules
- Approval processes (dual-control principle) and comment function for quality assurance
- Status tracking to monitor progress
- Recording of data for the current fiscal year (aggregated or YTD)
- Selection and use of various aggregation types (e.g., average) for automatic evaluation and accurate data capture
- Linking of data points to each other to prevent duplicate entries and ensure a consistent data landscape
- Task linking
- Consolidation/aggregation of values from subsidiaries, display of these values
- Ability to customize or add fields or areas (deletion and editing of preset fields are disabled)
- Customization of tables, rows, and column configurations
- Generation of automatic year-over-year comparisons and display of prior years

The ESRS metrics are updated on an ongoing basis.

## Materiality Analyses Under Other Reporting Standards

- Functionality analogous to the CSRD/ESRS dual materiality analysis, without tracking the materiality of the impact

## Key Figure Maintenance/Editing for Other Reporting Standards (All Key Figures Preset)

- Display of all current key figures for the respective reporting standard, preconfigured in a clear structure
- Customizable via the software interface

## Custom Key Figure Maintenance/Editing (No-Code Edit Mode)

- Ability to add custom “Standards” via the software interface with their own menu entry (left sidebar)
- Functions similar to “CSRD/ESRS Key Figure Maintenance/Editing,” with the ability to add, edit, and delete any number of sections, subsections, sub-subsections, disclosure requirements, as well as KPIs and key figure fields
- Existing standards and those provided by Envoria can also be supplemented in this way

## Additional Features

- Documentation and Logging: Versioning and logging of all values and changes
- Standard Guidance: Instructions and information on the metrics defined by standards (e.g., ESRS, GRI) are integrated; users can also create their own guidance
- Calculations: Formula fields for the automatic calculation of complex and simple metrics
- Creation/configuration of custom sections to record individual metrics or map data structures

## 3.5 EU Taxonomy

### EU Taxonomy Assessment: Taxonomy Readiness and Taxonomy Compliance Assessment

Enables taxonomy capability, materiality, and compliance testing through the following steps:

- Creating and editing business activities, including assigning NACE codes (e.g., “Cement manufacturing” or “Construction of a building”)
- Assigning economic activities to business activities based on the selected NACE codes or according to your own search
- Conducting a materiality analysis based on the overall KPIs
- Automatic mapping to the minimum protection level for each business activity, with the option to provide justification and attach files
- Adding custom help texts for each question in each economic activity in the “Assessment” tab
- Automatic assessment of taxonomy capability and taxonomy compliance based on the answered questions (including the six environmental objectives)
- Documentation of minimum protection, either in accordance with Article 18 of the EU Taxonomy Regulation or in accordance with the PSF (Platform on Sustainable Finance)
- Display of linked legal texts and additional sources in the “Overview” tab (EU publications)
- Option to import and export data
- Approval process (dual-control principle)

### EU Taxonomy Financial Ratios Mapping

Ability to assign financial metrics (revenue, capital expenditures/CAPEX, operating expenses/OPEX) to business activities (also possible via import):

- Mapping/Assessment of Taxonomy Capability and Taxonomy Compliance
- Uploading of file attachments and custom references
- Integrated materiality assessment (in accordance with the EU Taxonomy Regulation) based on aggregated revenue, as well as aggregated CapEx and OpEx
- Approval process (dual-control principle)
- Ability to import and export data

### EU Taxonomy Reporting

- Automatic generation of the EU taxonomy results table based on the previous steps (taxonomy readiness and taxonomy compliance checks, and financial metrics mapping)
- Option to download the table in XLS format
- Visualization of revenue, investment, and operating expense metrics through graphical views in the “Overview” tab

- Manual entry and management of metrics; versioning and logging of all values and changes to ensure data integrity

### Additional Features

- Currency Conversion: Conversion using spot or average exchange rates.
- Climate Risk Analysis: Location-based climate risk analysis based on SSP scenarios via the user interface
- Technical Updates: Software updates to align with changes in EU Taxonomy requirements

## 3.6 Strategy Management

### Objective

- Support in the development, implementation, and monitoring of strategies in the areas of sustainability and corporate responsibility
- Translating regulatory requirements into specific goals, measures, and key performance indicators
- Ensuring the traceability of goal achievement and progress

### Features

- Defining and managing strategic goals at various levels (e.g., company-wide, business units, focus areas)
- Structuring strategies around specific topics and areas of action
- Linking goals to measurable key performance indicators (KPIs) and target values
- Planning and managing actions and initiatives to achieve goals
- Assigning responsibilities for goals and actions
- Support for timelines, milestones, and progress tracking
- Documentation of dependencies between risks, opportunities, and strategic objectives
- Ongoing monitoring of goal achievement through target-actual comparisons
- Reporting capabilities to illustrate progress and goal fulfillment
- Integration of strategic content into reporting processes

### Typical issues that are addressed

- Failure to translate business and regulatory requirements into concrete, measurable corporate goals
- Unclear link between strategy, operational measures, and key performance indicators
- Low transparency regarding progress and goal achievement
- Isolated planning of initiatives without integration into the overall strategy
- Difficulty in consistently implementing strategic priorities across organizational units
- High manual effort required for progress documentation and reporting

## 3.7 Risk Management

### Objective

- Support in the structured identification, assessment, management, and monitoring of risks (in the context of sustainability, compliance, and corporate due diligence, as well as beyond)
- Creation of a consistent database for internal management and external reporting
- Integration of identified risks into existing risk management processes

### Features

- Identification and management of risks at various levels (e.g., company, location, process, supply chain)
- Mapping of individual risk categories, including ESG, compliance, and operational risks
- Conducting standardized risk analyses (e.g., probability of occurrence, extent of loss, risk assessment)
- Configurable assessment logic and scoring models for prioritizing risks (the current standard is the FAIR methodology)
- Documentation of causes, impacts, and existing control measures
- Derivation, assignment, and tracking of risk management measures
- Definition of responsibilities and approval processes within the organization
- Historical tracking and versioning of risk assessments to ensure traceability of changes
- Reporting and analysis functions for risk aggregation and transparency
- Support for linking risks to strategic goals and regulatory requirements

### Typical issues that are addressed

- Decentralized and inconsistent risk identification across different departments
- Lack of comparability and prioritization of risks due to inconsistent assessment methods
- Low transparency regarding risk responsibilities and the status of measures
- High manual effort required to consolidate risk data for reports
- Insufficient traceability of risk developments and decision-making criteria
- Difficulties integrating risks into existing governance and control systems

## 3.8 Disclosure Management

### Automated preparation of reports using available templates

The Disclosure Management module supports the creation and maintenance of reports based on the data recorded in the KPI Management module.

It enables:

- Creating and editing reports with tables and text content (Excel/Word-like interface) directly from KPI Management
- Linking tables, KPI fields, and text blocks with automatic updates when data changes
- Exporting reports to Microsoft Word
- Revision history and version control for secure and traceable data processing
- Formatting options for customizing report layout (paragraphs, tables, highlighting)
- Inserting images, charts, and other visual elements
- Option to use your own templates for custom report creation
- Templates for CSRD and VSME in German and English

But:

- Not the same as MS Word; design options are limited

### Linking Key Metrics

- Inserting and linking key metrics directly from the Envoria instance into reports to enhance data integrity and auditability

### Collaborative Work

- Integrated collaborative report editor for real-time collaboration
- Allows users to work simultaneously, including adding comments and editing and reviewing documents

### Use of Templates

- Creation of customized ESG reports and templates that can be reused for other reports
- Availability of existing report templates (e.g., for CSRD/ESRS/VSME) depending on the license package purchased

### Export Options

- Exporting Reports as Microsoft Word
- XBRL tagging feature for tagging data in accordance with the XBRL standard to support standardized, machine-readable financial and sustainability reports (*Not yet available*)

## 3.9 Response AI

### Objective

- Automated and efficient responses to questionnaires based on structured data sets
- Reduction of manual effort in generating responses through intelligent data analysis and linking
- Ensuring the traceability and transparency of each response through direct source linking
- Support in identifying data gaps and suggestions for supplementing the data set
- Standardized approval processes for answered questions to ensure quality assurance and compliance

### Features

- Importing and structuring questionnaires
- Support for various file formats (e.g., PDF, Word, Excel) for the automatic extraction and display of questions, including answer types
- Importing and processing documents (e.g., PDF, Word, Excel) as a knowledge base for answering questions
- Intelligent analysis of the data set and generation of answers based on the imported documents
- Each answer includes a link to the source used for maximum transparency
- Identification of data gaps
- For unanswerable questions: Notifications of missing or incomplete data and suggestions for supplementation
- Approval process for answers
- Configurable workflow for approving answered questions, including status tracking (e.g., "Approved")
- Coming soon: Integration with other Envoria modules (e.g., ESG Management, Risk Management) for seamless use of the generated answers

### Typical issues that are addressed

- High manual effort required to complete questionnaires due to repetitive and time-consuming research
- Lack of transparency and traceability of responses due to missing source citations
- Inconsistent or incomplete responses due to decentralized data management and manual processing
- Difficulties in identifying missing data and supplementing the data set
- Lack of standardization and quality assurance in the approval of responses
- Inefficient processes due to media discontinuities between the questionnaire, the data set, and the response documentation

## 3.10 Revenue Accounting

### Contract Management

- Recording and managing all relevant details of customer contracts and service obligations, including contract terms, durations, and payment schedules

### Automated Calculations

- Automation of the calculation of contractual assets and contractual liabilities, as well as other related journal entries, to ensure accuracy and efficiency
- Preconfiguration available for IFRS 15

### Preparation of accounting files

- Generation of posting files from the calculations so that they can be imported into your systems

### Reports and Notes to the Financial Statements

- Generating reports and values for notes to the financial statements that are required for reporting or other processes

### Integration

- Utilize the full API capabilities (Web/REST) and specific interfaces to seamlessly integrate the SaaS solution into the existing system landscape

## 3.11 Lease Accounting

### Contract Management

- Recording and managing all relevant details of lease agreements, including contract terms, durations, and payment schedules

### Automated Calculations

- Automation of the calculation of lease liabilities, rights-of-use assets, and other related journal entries to ensure accuracy and efficiency
- Preconfiguration available for IFRS 16 and ASC 842

### Preparation of accounting files

- Generating posting files from the calculations so that they can be imported into our own systems

### Reports and Notes to the Financial Statements

- Generating reports and values for notes to the financial statements that are required for reporting or other processes

### Integration

- Utilize the full API capabilities (Web/REST) and specific interfaces to seamlessly integrate the SaaS solution into the existing system landscape

## 4. ABBREVIATIONS

| Abbreviation    | Description                                                                 |
|-----------------|-----------------------------------------------------------------------------|
| CapEx           | Capital Expenditure                                                         |
| CO <sub>2</sub> | Carbon Dioxide                                                              |
| DNSH            | Avoidance of significant impairments (Do No Significant Harm)               |
| DR              | Disclosure Requirements                                                     |
| EK              | European Commission                                                         |
| EWR             | European Economic Area                                                      |
| EFRAG           | European Financial Reporting Advisory Group                                 |
| EFRAG SRB       | Sustainability Reporting Board of EFRAG                                     |
| UVP             | Environmental Impact Assessment                                             |
| EMAS            | Eco-Management and Audit Scheme                                             |
| ESA             | European Supervisory Authorities                                            |
| ESMA            | European Securities and Markets Authority                                   |
| ESRS            | European Sustainability Reporting Standards                                 |
| ESRS 1          | European Sustainability Reporting Standard 1 – General Requirements         |
| ESRS 2          | European Sustainability Reporting Standard 2 – General Disclosures          |
| ESRS E1         | European Sustainability Reporting Standard E1 – Climate Change              |
| ESRS E2         | European Sustainability Reporting Standard E2 – Pollution                   |
| ESRS E3         | European Sustainability Reporting Standard E3 – Water and Marine Resources  |
| ESRS E4         | European Sustainability Reporting Standard E4 – Biodiversity and Ecosystems |

| Abbreviation | Description                                                                       |
|--------------|-----------------------------------------------------------------------------------|
| ESRS E5      | European Sustainability Reporting Standard E5 – Resource Use and Circular Economy |
| ESRS G1      | European Sustainability Reporting Standard G1 – Governance                        |
| ESRS S1      | European Sustainability Reporting Standard S1 – Own Workforce                     |
| ESRS S2      | European Sustainability Reporting Standard S2 – Workforce in the Value Chain      |
| ESRS S3      | European Sustainability Reporting Standard S3 – Affected Communities              |
| ESRS S4      | European Sustainability Reporting Standard S4 – Consumers and End Users           |
| EU           | European Union                                                                    |
| EU-EHS       | European Union Emissions Trading System                                           |
| VZÄ          | Full-Time Equivalent                                                              |
| GAAP         | Generally Accepted Accounting Principles                                          |
| THG          | Greenhouse Gases                                                                  |
| GJ           | Gigajoule                                                                         |
| GRI          | Global Reporting Initiative                                                       |
| GWP          | Global Warming Potential                                                          |
| IFRS         | International Financial Reporting Standards                                       |
| ISO          | International Organization for Standardization                                    |
| ISSB         | International Sustainability Standards Board                                      |
| kg           | Kilogram                                                                          |
| lb           | Pound                                                                             |
| MDR          | Minimum Disclosure Requirement                                                    |
| MWh          | Megawatt Hours                                                                    |

| Abbreviation | Description                                                                                                                                                                                                         |
|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NACE         | Statistical Classification of Economic Activities in the European Community                                                                                                                                         |
| NRO          | Non-Governmental Organizations                                                                                                                                                                                      |
| NUTS         | Nomenclature of Territorial Units for Statistics                                                                                                                                                                    |
| OpEX         | Operating Expenditure                                                                                                                                                                                               |
| PFC          | Perfluorocarbons                                                                                                                                                                                                    |
| SBTi         | Science Based Targets Initiative                                                                                                                                                                                    |
| SCE          | European Cooperative Society                                                                                                                                                                                        |
| SDA          | Sectoral Decarbonization Approach                                                                                                                                                                                   |
| SDG          | Sustainable Development Goals                                                                                                                                                                                       |
| SDPI         | Sustainable Development Performance Indicator                                                                                                                                                                       |
| SFDR         | Verordnung (EU) 2019/2088 des Europäischen Parlaments und des Rates (3) (Verordnung über nachhaltigkeitsbezogene Offenlegungspflichten im Finanzdienstleistungssektor – Sustainable Finance Disclosures Regulation) |
| TCFD         | Task Force on Climate-Related Financial Disclosures                                                                                                                                                                 |
| TNFD         | Task Force on Nature-related Financial Disclosures                                                                                                                                                                  |
| UN           | United Nations                                                                                                                                                                                                      |
| UNEP         | United Nations Environment Programme                                                                                                                                                                                |

## Imprint

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