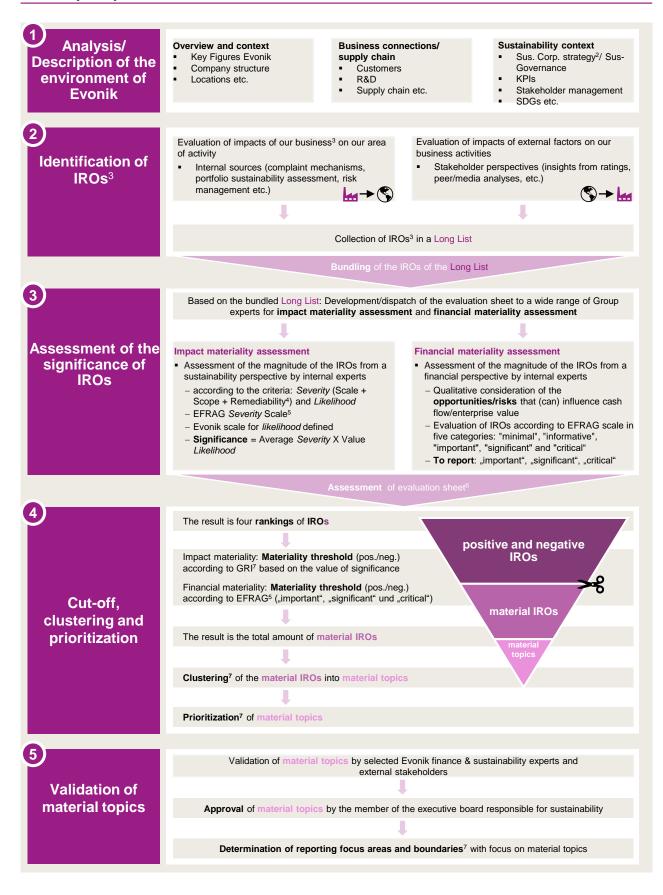
Materiality Analysis Process 2024¹



2)

According to ESRS 1 and 2 as well as GRI 3: Material Topics 2021 Sustainability is abbreviated to Sus. Actual & potential as well as positive & negative IROs (impacts, risks and opportunities) 3)

4) 5)

Value only for negative IROs, for positive IROs the sum of scale and scope is formed According to ESRS and the implementation guidelines published by EFRAG based on the proposed 5-point scale from "minimal" = zero to "critical" =

Incl. comparison with opportunities and risk manager Implementation by Function Sustainability 6) 7)