

SASB Reference Table

Sustainability Accounting
Standards Board



thyssenkrupp

Topic	Code	Accounting metric	Unit of measure	thyssenkrupp approach	Annual Report 21/22	CDP Reporting	TCFD Reference Table	Website
Greenhouse Gas Emissions	EM-IS-110a.1	(1) Gross global Scope 1 emissions (2) Percentage covered under emissions-limiting regulations	Metric tons (t) CO ₂ -e Percentage (%)	(1) 21,420,000 t CO ₂ -e ¹⁾ (2) Thereof more than 92 % are covered by the European Union Emissions Trading Scheme (EU ETS) ²⁾ ¹⁾ thyssenkrupp reports on its greenhouse gas emissions from carbon dioxide (CO ₂) according to the methodology contained in the GHG Protocol. ²⁾ Scope 1 emissions (denominator) relate to the fiscal year (October 1 - September 30), whereas reporting according to EU ETS (nominator) relates to the calendar year since not all Scope 1 emissions of thyssenkrupp are covered under emissions-limiting regulations.	Page 93	C6.1 C11.1b	Metrics and targets b)	Environment and energy
	EM-IS-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emission reduction targets, and an analysis of performance against those targets	Discussion and Analysis	thyssenkrupp is taking the next step in the further development of our climate strategy and setting ambitious goals: We aim to be climate neutral by 2050 at the latest and far earlier in some businesses and countries, e.g. for all sites in Germany in accordance to German Climate Change Act in 2045 at the latest. As an important milestone towards climate neutrality, thyssenkrupp has also defined ambitious goals up to 2030: by then thyssenkrupp wants to reduce the direct emissions (Scope 1) by 30% compared to 2018. The implementation of the climate goals is carried out through the group program CAPS (Climate Action Program for Sustainable Solutions), in which the clusters #IMPLEMENT, #ENABLE and #ENGAGE bundle activities and create synergies. All business segments develop individual roadmaps and action plans with dedicated measures to achieve these goals. For Scope 1 emission reductions, we identified energy efficiency in production processes and the use of hydrogen as high-impact levers. Interim target achievements on group and business segment level are regularly tracked and deviations are analyzed. To reflect our climate targets, starting in fiscal 2021 / 2022, emission intensity and, with reference to the steel business, the volume of net climate-neutral steel produced have been integrated into long-term compensation of the executive board and top-level management. Our mid-term climate goals are verified by SBTi (Science Based Target initiative) and all calculations are in full compliance with the GHG Protocol. In case of any major acquisitions or divestments baseline and target value adjustments will be performed in line with the requirements of the GHG Protocol.	Page 92-93	C4.1 C4.1a C4.2 C7.9a	Strategy Metrics and targets c)	Climate strategy and targets
Air emissions	EM-IS-120a.1	Air emissions of the following pollutants: (1) CO, (2) NO _x (excluding N ₂ O), (3) SO _x , (4) particulate matter (PM ₁₀), (5) manganese (MnO), (6) lead (Pb), (7) volatile organic compounds (VOCs), and (8) polycyclic aromatic hydrocarbons (PAHs)	Metric tons (t)	(1) We report CO emissions of selected industrial facilities within the European Industrial Emissions Portal and the German Pollutant Release and Transfer Register (2) 13,200 t NO _x (3) 11,700 t SO _x (4) 1,300 t PM ₁₀ (5) thyssenkrupp does not report MnO since there are no significant emissions (6) thyssenkrupp does not report lead since there are no significant emissions (7) 500 t VOCs (8) thyssenkrupp does not report PAHs since there are no significant emissions				Environment and energy European Industrial Emissions Portal German Pollutant Release and Transfer Register

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Energy Management	EM-IS-130a.1	(1)Total energy consumed (2)Percentage grid electricity (3)Percentage renewable	Gigajoules (GJ), Percentage (%)	(1) 237,816,000 GJ (66 TWh) (2) 4% (3) 1%	Page 94	C8.2a		Environment and energy
	EM-IS-130a.2	(1)Total fuel consumed (2)Percentage coal (3)Percentage natural gas (4)Percentage renewable	Gigajoules (GJ), Percentage (%)	(1) 227,810,000 GJ (2) 86% (3) 10% (4) 0.1%		C8.2a		
Water Management	EM-IS-140a.1	(1)Total fresh water withdrawn (2)Percentage recycled (3)Percentage in regions with High or Extremely High Baseline Water Stress	Thousand cubic meters (m³), Percentage (%)	(1) 350,000 thousand m³ (2) 94% (3) 0.3%		CDP Water Security (non-public)		Environment and energy
Waste Management	EM-IS-150a.1	(1)Amount of waste generated (2)Percentage hazardous (3)Percentage recycled	Metric tons (t), Percentage (%)	(1) 1,800,000 t (2) 14% (3) 86%				Environment and energy
Workforce Health & Safety	EM-IS-320a.1	(1)Total recordable incident rate (TRIR) (2)fatality rate (3)near miss frequency rate (NMFR) for a. full-time employees and b. contract employees	Rate	(1) At thyssenkrupp we measure and steer the Accident Frequency Rate (AFR), which is based on the same definition as the Lost Time Injury Frequency Rate (LTIFR) as defined by the International Labor Organization. The LTIFR is more commonly used in Europe than the Total Recordable Incident Rate (TRIR), which is of American origin. AFR (LTIFR): 2.3 (2) At thyssenkrupp we determine the absolute number of fatalities. Number of fatalities: (a): 0; (b): 2 (3) thyssenkrupp monitors and reports high potential incidents internally on a business segment level. The metrics reported above apply to all thyssenkrupp employees and include full-time and part-time employees. The number of fatalities (b) includes contract employees as well as third-party contractors who are supervised by thyssenkrupp.	Page 103			Occupational safety & health

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Supply Chain Management	EM-IS-430a.1	Discussion of the process for managing iron ore and/or coking coal sourcing risks arising from environmental and social issues	Discussion and Analysis	thyssenkrupp takes its social responsibility very seriously and has integrated social as well as environmental concerns into various guidelines and processes. For example, under the thyssenkrupp Supplier Code of Conduct suppliers are required to comply with human rights, occupational safety and health regulations, social and ecological standards, provide transparency into the origin of certain raw materials, and prevent corruption and anti-competitive behavior. To meet the requirements of the Supply Chain Act in January 2023 thyssenkrupp develops a group-wide digital risk based approach as part of a due diligence process aimed at identifying, reducing and preventing supply chain risks and comprises specific human rights and environmental-related risks as well as the establishment of a catalog of effective preventive measures. To monitor compliance with the code's principles and requirements, audits are carried out on selected suppliers. The suppliers to be audited are normally selected on the basis of country or risk criteria or on an events-driven basis, for example, if we become aware of potential risk issues. Where necessary, improvement measures are agreed with suppliers during the audit and their implementation and effectiveness are monitored. In this way, we support supplier development while reducing potential sustainability-related risks and possible negative impacts along our supply chain. In the past nine years, more than 1050 sustainability audits have been carried out to check compliance with the principles and continuous fulfillment of requirements that are written down in our Supplier Code of Conduct. When performing the sustainability audits, special focus is placed to respecting human rights, for example, with regard to working conditions, and to environmental protection, for example in the disposal of waste and wastewater and measurement of pollutants.	Page 100			Responsible procurement Human rights
Activity Metrics	EM-IS-000.A	Raw steel production, percentage from: (1) basic oxygen furnace processes, (2) electric arc furnace processes	Metric tons (t), Percentage (%)	11,000,000 t (1) 100% ¹⁾ (2) 0% ²⁾ ¹⁾ Steel production from basic oxygen furnace route considers the business segment Steel Europe including the 50% consolidation of Hüttenwerke Krupp Mannesmann GmbH. ²⁾ The disclosure excludes companies that have been deconsolidated in fiscal year 2021 / 2022.	Page 67			
	EM-IS-000.B	Total iron ore production (includes iron ore consumed internally and that which is made available for sale)	Metric tons (t)	thyssenkrupp does not produce iron ore.				
	EM-IS-000.C	Total coking coal production (includes coking coal consumed internally and that which is made available for sale)	Metric tons (t)	thyssenkrupp does not produce coking coal.				

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