



# SASB Reference Table

Sustainability Accounting Standards Board  
Fiscal Year 2022/2023



thyssenkrupp



| Topic                    | Code         | Accounting metric   | Unit of measure  | thyssenkrupp approach  | Annual Report 22/23 | CDP Reporting                  | TCFD Reference Table            | Website   |
|--------------------------|--------------|---|--|--|---------------------|--------------------------------|---------------------------------|---|
| Greenhouse Gas Emissions | EM-IS-110a.1 | (1) Gross global Scope 1 emissions<br>(2) Percentage covered under emissions-limiting regulations   | Metric tons (t)<br>CO <sub>2</sub> e<br>Percentage (%) | (1) 22,950,000 t CO <sub>2</sub> e <sup>1</sup><br>(2) Thereof more than 93% are covered by the European Union Emissions Trading Scheme (EU ETS) <sup>2</sup><br><br><sup>1</sup> thyssenkrupp reports on its greenhouse gas emissions from carbon dioxide (CO <sub>2</sub> ) according to the methodology contained in the GHG Protocol (incl. 50% emissions of Hüttenwerke Krupp Mannesmann GmbH).<br><sup>2</sup> 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.  | p. 98               | C6.1<br>C11.1b                 | Metrics and targets b)          | <a href="#">Environmental and Energy Management</a>   |
|                          | 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                                | <b>thyssenkrupp is taking the next step in the further development of our climate strategy and setting ambitious goals:</b><br>We aim to be climate neutral by 2050 at the latest and in view of the current climate debate and German Climate Change Act, which specifies that Germany should be climate-neutral by 2045, we are planning to become climate-neutral at an earlier date and are already moving towards an even faster reduction in our emissions en route to this. As an important milestone towards climate neutrality, thyssenkrupp has also defined ambitious goals up to 2030: we aim to reduce our direct emissions (scope 1) and emissions from purchased energy (scope 2) by 30% from a 2018 baseline. Indirect emissions in our value chain (scope 3), mostly associated with our supply chain and the use of our products by our customers, are to be reduced by at least 16%.<br><br>Work towards achieving our climate targets is continuing in the context of the thyssenkrupp CAPS (Climate Action Program for Sustainable Solutions), in which the clusters #IMPLEMENT, #ENABLE and #ENGAGE bundle activities and create synergies. Our businesses have developed roadmaps and action plans for meeting these targets. For the emissions associated with our own production we are counting on a continuous improvement in energy efficiency in all businesses and especially in steel production due to the high share of process-related emissions. Interim target achievements on group and business segment level are regularly tracked and deviations are analyzed. To reflect our climate targets, since fiscal 2021/2022, CO <sub>2</sub> emissions intensity, calculated as the total of scope 1 and scope 2 emissions relative to sales, excluding the steel business and, with reference to the steel business, the volume of net CO <sub>2</sub> -reduced steel has been integrated into long-term compensation. 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. | pp. 97-98           | C4.1<br>C4.1a<br>C4.2<br>C7.9a | Strategy Metrics and targets c) | <a href="#">Climate strategy and targets</a>  |
| Air emissions            | EM-IS-120a.1 | Air emissions of the following pollutants: (1) CO, (2) NO <sub>x</sub> (excluding N <sub>2</sub> O), (3) SO <sub>x</sub> , (4) particulate matter (PM <sub>10</sub> ), (5) manganese (MnO), (6) lead (Pb), (7) volatile organic compounds (VOCs), and (8) polycyclic aromatic hydrocarbons (PAHs) | Metric tons (t)  | (1) 119,700 t CO<br>(2) 13,600 t NO <sub>x</sub><br>(3) 13,700 t SO <sub>x</sub><br>(4) 1,400 t PM <sub>10</sub><br>(5) thyssenkrupp does not report MnO since there are no significant emissions<br>(6) thyssenkrupp does not report lead since there are no significant emissions<br>(7) 700 t VOCs<br>(8) thyssenkrupp does not report PAHs since there are no significant emissions  |                     |                                |                                 | <a href="#">Environmental and Energy Management</a><br><br><a href="#">European Industrial Emissions Portal</a><br><br><a href="#">German Pollutant Release and Transfer Register</a> |

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| Energy Management         | EM-IS-130a.1 | (1) Total energy consumed<br>(2) Percentage grid electricity<br>(3) Percentage renewable   | Gigajoules (GJ),<br>Percentage (%)            | (1) 244,512,000 GJ (68 TWh)<br>(2) 4%<br>(3) 1%   | p. 99               | C8.2a                           |                      | <a href="#">Environmental and Energy Management</a> |
|                           | EM-IS-130a.2 | (1) Total fuel consumed<br>(2) Percentage coal<br>(3) Percentage natural gas<br>(4) Percentage renewable   | Gigajoules (GJ),<br>Percentage (%)            | (1) 233,710,000 GJ<br>(2) 88%<br>(3) 10%<br>(4) 0.1%  |                     | C8.2a                           |                      |   |
| Water Management          | EM-IS-140a.1 | (1) Total fresh water withdrawn<br>(2) Total water consumed<br>(3) Percentage in regions with High or Extremely High Baseline Water Stress                         | Thousand cubic meters (m³),<br>Percentage (%) | (1) 310,000 thousand m³<br>(2) 18,000 thousand m³<br>(3) 0.3%   |                     | CDP Water Security (non-public) |                      | <a href="#">Environmental and Energy Management</a> |
| Waste Management          | EM-IS-150a.1 | (1) Amount of waste generated<br>(2) Percentage hazardous<br>(3) Percentage recycled   | Metric tons (t),<br>Percentage (%)            | (1) 2,480,000 t<br>(2) 14%<br>(3) 86%   |                     |                                 |                      | <a href="#">Environmental and Energy Management</a> |
| Workforce Health & Safety | EM-IS-320a.1 | (1) Total recordable incident rate (TRIR)<br>(2) fatality rate<br>(3) near miss frequency rate (NMFR) for<br>(a) full-time employees and<br>(b) contract employees | Rate  | <p>(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.</p> <p>AFR (LTIFR): 2.4</p> <p>(2) At thyssenkrupp we determine the absolute number of fatalities.</p> <p>Number of fatalities: (a) 0; (b): 3</p> <p>(3) thyssenkrupp monitors and reports high potential incidents internally on a business segment level.</p> <p>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.</p> | p. 108              |                                 |                      | <a href="#">Occupational safety &amp; health</a>    |

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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, the thyssenkrupp Supplier Code of Conduct addresses possible risks and negative impacts along the supply chain and requires our suppliers, in particular, to safeguard human rights, ensure fair working conditions, actively protect the environment and avoid human right violations caused by environmental harm, combat corruption, and create transparency on the origin of certain raw materials (so-called conflict minerals). To comply with the requirements of the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG), which came into force on January 1, 2023, a risk management system for specific human rights and environment-related risks has been set up at thyssenkrupp. We expect all our suppliers to acknowledge the Supplier Code of Conduct and to meet the expectations it specifies. We expect suppliers that have been identified as having a heightened risk potential to provide contractual assurances that our human rights and environmental expectations are complied with and agree individual prevention and remedial measures, such as supplier audits. Sustainability audits are conducted to verify on site that suppliers comply with the Supplier Code of Conduct, thus meeting our sustainability requirements. The suppliers to be audited are largely selected based on country- and industry-related risk criteria, or due to specific events, for example, we become aware of potential risk issues. As part of the sustainability audits, improvement measures are agreed with the suppliers if necessary, followed by the tracking of measure implementation and effectiveness. This way we aim to support supplier development while reducing potential sustainability risks along our supply chain. | pp. 105-106         |               |                      | <a href="#">Responsible procurement</a><br><a href="#">Human rights</a> |
|                         | EM-IS-000.A  | Raw steel production, percentage from: (1) basic oxygen furnace processes, (2) electric arc furnace processes                  | Metric tons (t), Percentage (%) | 10,400,000 t<br>(1) 100% <sup>1)</sup><br>(2) 0%<br><sup>1)</sup> Steel production from basic oxygen furnace route considers the business segment Steel Europe including the deliveries of Hüttenwerke Krupp Mannesmann GmbH.  | p. 72               |               |                      |   |
| Activity Metrics        | 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.   |                     |               |                      |   |

All values are rounded to four significant digits. The indicators on environmental data include all fully consolidated companies. Since these indicators are only determined at year-end, they refer to the scope of consolidation as of this date. The figures include the 50 percent share in Hüttenwerke Krupp Mannesmann under IFRS rules.

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