

# Declaration of conformity 2023

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## Oemeta Chemische Werke GmbH

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Indicator set

GRI SRS

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## Indicator set

The declaration was drawn up in accordance with the following reporting standards:

GRI SRS



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# General

## General Information

Describe your business model (including type of company, products / services)

The headquarters of Oemeta Chemische Werke GmbH is located in Uetersen, 25 km from the metropolis of Hamburg. High-quality water-miscible cooling lubricants, cutting and grinding oils and many other industrial lubricants for all metalworking applications are produced here - as well as in China and the USA. Our thinking is global. Our customers are represented worldwide.



# CRITERIA 1–10: SUSTAINABILITY POLICY

## Criteria 1–4 concerning STRATEGY

### 1. Strategic Analysis and Action

The company declares whether or not it pursues a sustainability strategy. It explains what concrete measures it is undertaking to operate in compliance with key recognised sector-specific, national and international standards.

Since 2022, Oemeta has had an independent sustainability strategy that runs parallel to the corporate strategy. The period of both strategies is 3 years (2022-2024). Oemeta is committed to the 17 Sustainable Development Goals (SDGs). Key areas of action: ecology, economy and social issues. Acting sustainably means that we do our best to implement all measures and technologies in line with the state of the art in order to help achieve the UN Sustainable Development Goals. To this end, we take the ecological, economic and social dimensions into account when implementing sustainability aspects, particularly with regard to SDGs 3, 6, 8, 12 and 13. The overarching strategic goal of the sustainability strategy is for Oemeta to be perceived as a sustainable company by all stakeholders in the supply chain, as well as by authorities, employees and our local environment by the end of 2024.

**Ecology dimension:** Oemeta's long-term goal is to achieve climate neutrality with regard to Scope 1 and 2 greenhouse gas (GHG) emissions. To record and minimize the environmental impact, all Oemeta production sites are certified in accordance with ISO 14001. In the reporting year, a further procedural instruction for integrating sustainability targets into Oemeta's business processes was included in the certified ISO 14001 management system. Our local environment is very important to us. We avoid noise emissions and air and water pollution as far as possible at all locations. Oemeta supports customers with sustainable products that enable users to make their production processes more environmentally and human-friendly without compromising on costs. Oemeta will align its product development capacities even more strongly accordingly.

**Social dimension:** Oemeta's goal is safe, healthy and satisfactory, efficient and valued work at all locations. We also want to contribute to good and fair working conditions at our suppliers and sub-suppliers. The level of occupational health and safety in the use of our products is particularly

important to us. We want to support our customers in achieving the best possible health and safety standards when using Oemeta products. To this end, we advise our customers on the safe use of our products and are involved in committees that set occupational health and safety regulations. **Economic dimension:** Economic success forms the basis for options for action on the path to sustainability. Oemeta aims to generate growth and earnings by offering sustainable product concepts in order to continue to operate successfully on the market and invest in sustainability projects.

## 2. Materiality

The company discloses the aspects of its business operations that have a significant impact on sustainability issues and what material impact sustainability issues have on its operations. It analyses the positive and negative effects and provides information as to how these insights are integrated into the company's processes.

Oemeta Chemische Werke GmbH produces processing media for use in industrial production. The most important product group is water-miscible cooling lubricants. The main users of these products are metalworking companies in the automotive industry and its suppliers. A high percentage of cooling lubricants are used in the manufacture of components for combustion engines. Cooling lubricants are also used in the production of electric motors, albeit to a much lesser extent. The cooling lubricants are used in circulation systems for cleaning and reprocessing the medium, so that the system filling may remain in use for several years. This replaces drag-out losses so that the cooling lubricant is continuously consumed.

The primary requirements for the cooling lubricant in use are cooling and lubrication of the workpiece and tool in the machining process. The secondary requirements are diverse and include a wide range of properties such as corrosion protection for workpieces and systems, human and environmental compatibility, long service life and low consumption. In order to meet the extensive requirements profile for cutting fluids, they consist of complex formulations that contain around 30 different chemical raw materials in addition to mineral oil or native oils. These raw materials can in turn consist of different substances. The cooling lubricant volumes used in metalworking companies can be considerable. Circulation systems with a filling volume of several 100 cubic meters are not uncommon. The exposure of employees (skin, respiratory organs) to the cooling lubricant cannot be 100% avoided according to the state of the art. Depending on the type of cooling lubricant and its application, large quantities of water-polluting liquid waste may be produced. Production and, above all, use and disposal are heavily regulated by European chemicals, hazardous substances and environmental legislation. The European Green Deal, for example, includes targets that lead to an ever-

increasing degree of regulation.

In a materiality analysis, the most important, relevant sustainability action areas for Oemeta were identified (inside-out approach). The Sustainable Development Goals that can be particularly influenced by the business activities of Oemeta Chemische Werke are **SDG 3 Health and well-being** In principle, cooling lubricants pose a health risk during production and use. Oemeta pursues the goal of developing and manufacturing products with the best possible human compatibility and supplying them to customers. In addition, Oemeta advises the users of cooling lubricants with regard to safe use and supports the introduction of appropriate procedures. This significantly reduces, for example, the inhalation exposure of employees to harmful substances among cooling lubricant users (SDG 3.9.1). The above-mentioned positive health effect also applies to Oemeta's production employees in the manufacture of the MWF concentrates.

**SDG 6 Clean water and sanitary facilities** Cooling lubricants always contain a proportion of water-polluting substances, which can cause damage to bodies of water if released. Oemeta uses a high proportion of substances with low aquatic toxicity and good biodegradability in the manufacture of its products and will continue to increase this. This minimizes the risk to water in the event of accidental release. When formulating its products, Oemeta avoids the use of ingredients that cannot be removed from the wastewater stream using state-of-the-art treatment processes. Oemeta's production plants are equipped with suitable treatment plants to minimize the wastewater stream and the amount of pollutants emitted. These measures correspond to SDG 6.3

**SDG 12 Responsible consumption and production** Cooling lubricants are consumables that can cause a significant waste stream and consumption of resources when used.

Oemeta offers products that can be used to set up internal recycling systems and intends to strongly promote this product area. Two further focal points in the product range are products with very low consumption values per unit of added value and the increasing use of recycled raw materials (e.g. mineral oil secondary raffinates). These measures lead to the conservation of resources in the procurement of raw materials and the use of products. In addition, the amount of waste produced by users of MWF is significantly reduced (SDGs 12.2.1 and 2, 12.4.2, 12.5.1, 12.6.1). **SDG 13 Climate protection**

**measures** The production and, above all, the use of cutting fluids is a significant source of greenhouse gas emissions in the machining process chain.

Oemeta has ambitious emission reduction targets in accordance with the Science Based Target Initiative in Scope 1, 2 and 3 (SDG 13.2.2) in order to reduce CO<sub>2</sub>e emissions in the course of its business activities.

For Oemeta, the greatest potential for reducing greenhouse gas emissions lies in the resource- and consumption-optimized use of products by customers (Scope 3 downstream). Oemeta supports this by offering products with corresponding possibilities and by providing intensive customer advice on process optimization. A second lever is to offer products with the lowest possible product carbon footprint (PCF). Here, opportunities arise primarily

through the procurement of raw materials with a low PCF. Looking at how sustainability issues affect Oemeta in accordance with the outside-in approach, the following focal points and SDGs should be mentioned: **SDG 3; SDG 6** National and international regulations on chemicals legislation, as well as occupational health and safety and environmental protection (REACH, GHS, VwVwS, etc.) are constantly setting new standards that influence the development, production and use of metalworking fluids. This creates a high pressure to change.

**SDG 12; 13** The EU Green Deal sets out new requirements for industry in the EU. For example, recyclability or the PCF must already be taken into account in the product development phase in future (Ecodesign Directive). In addition, an increasing administrative burden is to be expected, which will drive up ancillary product costs (CSRD, Taxonomy Regulation). **SDG 8; 16** The requirements for supply chain management are increasing (Supply Chain Due Diligence Act). Here, too, a sharp increase in costs can be expected without an increase in value creation. The **risks** resulting from the outside-in analysis lie, on the one hand, in an extremely sharp increase in administrative expenses, the costs of which cannot be sufficiently refinanced through the sale of products. Secondly, there is the risk of not being able to meet the demands of the legislator and the partly anticipatory market (automotive industry) quickly enough to remain competitive. To make matters worse, there is still uncertainty in many areas as to what exactly the requirements, questions and answers to sustainability issues in the industry will look like in the future.

**How does Oemeta deal with this situation?** On the one hand, intensive communication with all stakeholders in the supply chain is necessary in order to clarify "blind spots" on the industrial sustainability map in good time and make the right development decisions. On the other hand, we have launched a program in good time to offer the market sustainable solutions (see inside-out approach) and adapt these flexibly and quickly to new situations. This can create opportunities for us by developing the sustainable application of cooling lubricants into a successful business model.

### 3. Objectives

The company discloses what qualitative and/or quantitative as well as temporally defined sustainability goals have been set and operationalised and how their level of achievement is monitored.

The overarching strategic goal is for Oemeta to be perceived as a sustainable company by the end of 2024. We want to achieve this perception among all stakeholders in our supply chain, especially our customers and suppliers, as well as the authorities, our local environment and current and potential employees. To achieve this goal, we will evaluate and develop our product



range as well as our production and business processes and our supply chain according to sustainability criteria. **Ecological goals**

- By the end of 2024, the company carbon footprint at the Uetersen site will be reduced by at least 25% compared to 2019 - SDG 13
- From 2023, Oemeta will market a product portfolio with clearly defined environmental sustainability attributes (e.g. proportion of renewable or non-fossil raw materials, local raw materials and recycled materials, product carbon footprint) - SDG 12
- By the end of 2024, the product carbon footprint and the proportion of non-fossil raw materials are part of the product development specifications and the corresponding assessment routines have been included - SDG 13
- By the end of 2024, the proportion of non-fossil and recycled raw materials has increased by 25% compared to 2021 - SDG 12, 13
- Certification of all Oemeta production sites according to ISO 14001 by the end of 2023 - SDG 6
- Consideration of ecological aspects in supplier management from 2023 - SDG 12

### **Social goals**

- Occupational health management at Oemeta OHQ by the end of 2024 - SDG 3
- Processes for the health and safety of employees OAG widely implemented by 2024 - SDG 3
- Optimized, digitalized OAG knowledge management by the end of 2024 - SDG 3
  - E-learning
  - Product information management system
  - Web-based reference database (e.g. logyc)
- Digital training courses for the safe and sustainable use of Oemeta products by customers by the end of 2024 - SDG 3
- Consideration of social aspects in supplier management from 2023 - SDG 3

### **Economic goals**

- Controlling system with corresponding key figures to monitor sustainable company performance by 2024 - SDG 8
- At least € 250,000 annual turnover with new (marketing start from 2023), sustainable product concepts in 2024 - SDG 8
- Sustainable supply chain management implemented by the end of 2024 - SDG 3, 6, 8, 12, 13

The prioritization in the target is, below the overarching goal, in sustainable

product design. This is where the greatest leverage for sustainability effects can be found through multiplier effects in the customer application phase. The link between the respective goals and the SDGs is derived from the materiality analysis (see section 2). The achievement of the strategic sustainability goals is carried out by the sustainability team by means of an annual target/actual comparison. The result of the target/actual comparison is reported to the Executive Board and measures are derived in cooperation between the sustainability team and the Executive Board.

## 4. Depth of the Value Chain

The company states what significance aspects of sustainability have for added value and how deep in the value chain the sustainability criteria are verified.

For Oemeta Chemische Werke GmbH, procurement is the basis of all value creation. First and foremost is the selection of our suppliers: We not only place qualitative requirements on our suppliers, but also oblige them to adhere to our compliance guidelines as well as specific criteria defined in our supplier guidelines and purchasing conditions. The supplier guidelines contain various specifications in the area of sustainability, such as questions about areas of responsibility for environmental sustainability in senior management, etc. Suppliers must comply with these in writing as part of a self-declaration of compliance. Suppliers must confirm this in writing as part of a self-disclosure including corresponding evidence. Before qualifying a new supplier, we obtain the relevant sustainability information from the supplier. We also request the relevant data regularly (at least once a year) from suppliers who have already been qualified. The topic of sustainability is discussed in every annual meeting with the supplier and is also taken into account in the supplier evaluation. This includes the supplier's working conditions as well as the emission values of the raw materials purchased, if these are available. Alternatively, we also assess the proportion of biogenic or renewable materials. In operational and strategic material procurement, we focus on resource-conserving purchasing. This includes both the selection of materials that are considered sustainable due to their properties and the reduction of transportation routes to a minimum. We adjust the order quantities individually to our requirements. We bundle order quantities for different products from the same supplier and plan our production with foresight in order to keep transportation routes as short as possible. We continuously check our stock levels to prevent material overstocking. Furthermore, we expect our suppliers not only to comply with the requirements we expect of them, but also to check their upstream suppliers (in the second and third levels) in this respect. In the terms and conditions of purchase sent with each of our orders, our suppliers are directly requested to do so. We reserve the right to audit our suppliers if necessary. At the end of a financial year, we prepare a supplier assessment, which since 2023 has also



included our sustainability requirements. Any shortcomings are identified and immediately discussed with the supplier. We also ask our suppliers to inform us if there are any difficulties in complying with the requirements we have communicated. In such cases, we work with the supplier to develop a joint approach to ensure that our requirements are met. A risk that has not yet been finally assessed is the evaluation of suppliers in the second or third level (upstream suppliers). Here we are dependent on the support of our first-tier suppliers.



## Criteria 5–10 concerning PROCESS MANAGEMENT

### 5. Responsibility

Accountability within the company's management with regard to sustainability is disclosed.

Oemeta's Executive Board is the highest management body. This is where the sustainability strategy is authorized and the degree to which the overarching goals have been achieved is monitored. This is done with the heads of department at the next management level, as well as the sustainability team consisting of employees from the QA, Production, Technical /Business Management, SC, R&D, VI and VI departments. Those responsible at the top management level (Executive Board) are Social sustainability => Agnes Waterstrat (working conditions / health protection / occupational safety in the workplace) Compliance / Business Ethics => Thomas Wessels (Code of Conduct / Corporate Principles) Environmental sustainability => Stefan Joksch (climate targets / environmental management / energy management) Officer for sustainability risk management / human rights / complaints management => Thomas Wessels

### 6. Rules and Processes

The company discloses how the sustainability strategy is implemented in the operational business by way of rules and processes.

Our sustainability strategy is anchored in our day-to-day business through internal rules and processes. Our certified DIN ISO 9001:2015 combined with DIN ISO 14001:2015 management system contains the following described processes: Testing and monitoring (3.15.00 VA) Organization of occupational safety (3.18.00 VA) Occupational safety prevention (3.19.00 VA) Emergency plan and emergency management (3.20.00 VA) Handling hazardous substances (3.21.00 VA) Determination of environmental impact (3.22.00 VA) Waste management (3.23.00 VA) Hazardous goods (3.24.00 VA) Integration of sustainability goals into Oemeta's business processes (3.25.00 VA) Since 2017, rules of conduct have been in place at Oemeta, which are set out in a Code of Conduct. The content is communicated annually in a mandatory training course and reviewed with a learning check. In addition to the usual rules of conduct, principles are also included: Social responsibility



Responsibility towards employees Responsibility towards nature Responsibility for information and data security Conduct towards business partners In addition to the commercial content, our terms and conditions of purchase also contain a code of conduct for our suppliers. Our suppliers must be certified to at least ISO 9001; this is checked for new suppliers before entering into a business relationship. The DIN ISO 9001:2015 and DIN ISO 14001:2015 management systems are regularly audited by the independent certification body. BG RCI is an independent certification body for the "Sicher mit System" occupational health and safety system and certifies compliance with the requirements of ISO 45001:2018. In 2023, all Oemeta production sites were certified according to ISO 9001 and ISO 14001. Oemeta Germany attaches great importance to ensuring that its non-manufacturing subsidiaries also meet a minimum level of sustainability, environmental protection and occupational health and safety requirements. Corporate directives have been drawn up for this purpose and uploaded to the intranet throughout the Group. Oemeta Germany is responsible for updating them. Occupational Safety (2022-30) Environmental Guideline (2022-31) Sustainable conduct as the basis for OAG's business activities (2023-32) A corporate directive relating to complaints management is to be introduced worldwide in 2024. The location in Germany would like to have introduced sustainable supplier management in 2024.

## 7. Control

The company states how and what performance indicators related to sustainability are used in its regular internal planning and control processes. It discloses how suitable processes ensure reliability, comparability and consistency of the data used for internal management and external communication.

The key figures used must result from reliable sources, be meaningful and be able to be recorded by a responsible person using suitable means (effort). Process indicators are described in the respective work instructions. Oemeta Chemische Werke has been collecting environmentally relevant performance indicators for over 20 years as proof of successful, improving environmental performance. These key figures essentially include

- Energy consumption
- water consumption
- Waste water volume
- amount of waste
- Performance data of the CHP unit and the PV system
- Company carbon footprint

Employee-related data is systematically recorded by the HR department and used as a management and action tool for successful HR work.



- Staff turnover rate
- Length of service
- Age development
- Sickness rate
- Accident figures
- Training rate

To monitor our sustainability targets, we monitor other key figures that describe our business development and resilience.

- Turnover / profit
- Product and customer portfolio
- Market distribution
- Share of raw materials single sourcing

## Key Performance Indicators to criteria 5 to 7

Key Performance Indicator GRI SRS-102-16: Values

The reporting organization shall report the following information:

**a.** A description of the organization's values, principles, standards, and norms of behavior.

We want to be the technology and quality leader in our target markets - with first-class fluids and services for the optimization of every manufacturing process, no matter how demanding. Our aim is to develop high-performance products, innovative digital solutions and reliable services for maximum productivity, process reliability and sustainability. To achieve this, we invest significantly in R&D and the expertise of our employees. Passion and innovation by tradition, so our customers can rely on us:

- 100 years of innovative strength and experience
- Productivity and efficiency benefits thanks to high-performance metalworking fluids, process materials, digital solutions and services
- Increased efficiency through individualized solutions for specific processes
- the certainty of using the best-performing and most sustainable products
- the highest level of expertise and reliability in consulting and service



## 8. Incentive Systems

The company discloses how target agreements and remuneration schemes for executives and employees are also geared towards the achievement of sustainability goals and how they are aligned with long-term value creation. It discloses the extent to which the achievement of these goals forms part of the evaluation of the top managerial level (board/managing directors) conducted by the monitoring body (supervisory board/advisory board).

To date, there are no incentive systems at Oemeta that are specifically tailored to the achievement of sustainability targets. However, individual sustainability targets can be the subject of award-winning target agreements. The introduction of specific incentive systems will be reviewed as part of the review of the current sustainability strategy, which runs until the end of 2024.

### Key Performance Indicators to criteria 8

Key Performance Indicator GRI SRS-102-35: Remuneration policies

The reporting organization shall report the following information:

- a.** Remuneration policies for the highest governance body and senior executives for the following types of remuneration:
  - i.** Fixed pay and variable pay, including performance-based pay, equity-based pay, bonuses, and deferred or vested shares;
  - ii.** Sign-on bonuses or recruitment incentive payments;
  - iii.** Termination payments;
  - iv.** Clawbacks;
- v.** Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees.

- b.** How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental, and social topics.

We do not use this performance indicator as a key performance indicator as we do not consider it to be meaningful. In addition, it is a competitively relevant piece of information that we, as a medium-sized company, do not wish to disclose in view of the risk of poaching.



Key Performance Indicator GRI SRS-102-38: Annual total compensation ratio

The reporting organization shall report the following information:

**a.** Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.

We do not use this performance indicator as a key performance indicator as we do not consider it to be meaningful. In addition, it is a competitively relevant piece of information that we, as a medium-sized company, do not wish to disclose in view of the risk of poaching.

## 9. Stakeholder Engagement

The company discloses how the socially and economically relevant stakeholders are identified and integrated into the sustainability process. It states whether and how an ongoing dialogue takes place with them and how the results are integrated into the sustainability process.

The overarching goal of our sustainability strategy is to be perceived as a sustainable company by the end of 2024. This perception is to be achieved among the following stakeholder groups: Customers Suppliers and external service providers Current and potential employees Local environment Authorities and employers' liability insurance associations associations Competitors The selection of stakeholder groups was not based on a process or method. Two questions were considered for the selection: 1. what has an impact on Oemeta's business activities in the context of sustainability? 2. what or whom does Oemeta influence in this context? The dialog and integration into the sustainability process has begun. Our customers are regularly informed at trade fairs and on our website. A customer and employee survey is to be carried out (end of 2023 and beginning of 2025). Workshops will be held with selected suppliers. Employees have access to the current version of the sustainability strategy. In future, information on the progress of target achievement could be provided via a comprehensive sustainability dashboard. A regular newsletter gives employees a good overview of projects worldwide. A complaints management system has been set up for both employees and external parties. Announcements and results of certifications are made available to all employees via the intranet. The local environment is very important for Oemeta, as the plant site is located in a mixed-use area. Safety on the site and access roads is a top priority. Further expansion of the intranet and our website on the subject of sustainability is planned. In



accordance with the standard requirement, information on interested parties and their relevant requirements is reviewed and monitored annually by the management. A list of interested parties can be viewed on the intranet. Should there be a change to the selection groups in the annual review, this change would be documented accordingly.

## Key Performance Indicators to criteria 9

Key Performance Indicator GRI SRS-102-44: Key topics and concerns

The reporting organization shall report the following information:

- a.** Key topics and concerns that have been raised through stakeholder engagement, including:
  - i.** how the organization has responded to those key topics and concerns, including through its reporting;
  - ii.** the stakeholder groups that raised each of the key topics and concerns.

A team from various departments was formed to work on sustainability targets. The team was expanded in the course of 2023 so that, for example, the concerns of the subsidiaries can also be taken into account. The team was published on the intranet with the relevant contact details and key topics. The sustainability strategy with the corresponding targets can also be viewed, as can an overview of the degree to which each individual target has been achieved. An employee survey on sustainability was conducted for the first time in 2023. The evaluation will be presented in the first quarter of 2024 and the resulting tasks will be communicated regularly with regard to their achievement. A survey of customers and sales partners is to take place in 2024 in order to improve our performance on key sustainability issues here too.

## 10. Innovation and Product Management

The company discloses how innovations in products and services are enhanced through suitable processes which improve sustainability with respect to the company's utilisation of resources and with regard to users. Likewise, a further statement is made with regard to if and how the current and future impact of the key products and services in the value chain and in the product life cycle are assessed.

The main sustainability effects of the products developed, distributed and sold

by Oemeta arise in the production of the raw materials used (chemicals) and, above all, in the use of the products by the customer. Water-miscible cooling lubricants influence the productivity of the user's machining processes and have an impact on the volume of waste generated, as well as on the health of the customer's employees. These sustainability levers are taken into account when selecting raw materials and developing products. The raw materials are evaluated according to a fixed examination grid (which varies depending on the raw material). Approval for use is only granted if the corresponding minimum requirements for human and environmental compatibility are met, as well as technical and economic suitability. In general, approval for use is only granted if the sustainability profile is as good or better than that of an alternative raw material already in use. During product development, the objective is first defined in a clearly regulated process with the departments involved. The product is then developed with the fundamental aim of minimizing the environmental impact of using the product and achieving the best possible process result for the customer in terms of cost-effectiveness and safe use.

## Key Performance Indicators to criteria 10

### Key Performance Indicator G4-FS11

(report also in accordance with GRI SRS): Percentage of assets subject to positive and negative environmental or social screening.

(Note: the indicator should also be reported when reporting to GRI SRS)

This indicator is not currently calculated and is not planned for the near future due to its complexity and low relevance.



## Criteria 11–20: Sustainability Aspects

### Criteria 11–13 concerning ENVIRONMENTAL MATTERS

#### 11. Usage of Natural Resources

The company discloses the extent to which natural resources are used for the company's business activities. Possible options here are materials, the input and output of water, soil, waste, energy, land and biodiversity as well as emissions for the life cycles of products and services.

Cooling lubricants for the mechanical processing of materials are inherently hazardous to water. If not used as intended, they can enter the environment and lead to water pollution. Oemeta offers the user products that largely reduce the water hazard by using comparatively less hazardous ingredients. Our products can be reprocessed and recycled after their service life. For our business activities, fossil and regenerative raw materials, including water, are processed into cooling lubricants and filled into industrial packaging (200 liter metal drums, plastic IBCs and canisters). The company premises are centrally located and cover an area of approx. 17,500m<sup>2</sup>. Natural gas and renewable electricity, approx. 50% of which is produced in-house, are required as energy sources. Waste is recorded, collected separately and largely recycled. Air pollution is limited to exhaust fumes from the natural gas boilers and soil pollution is virtually eliminated thanks to sealed surfaces and collection trays in accordance with the WHG. Specific consumption data is listed in performance indicators 11-12.

#### 12. Resource Management

The company discloses what qualitative and quantitative goals it has set itself with regard to its resource efficiency, in particular its use of renewables, the increase in raw material productivity and the reduction in the usage of ecosystem services, which measures and strategies it is pursuing to this end, how these are or will be achieved, and where it sees there to be risks.

Thanks to various measures for the effective use of energy, Oemeta has



succeeded in reducing the amount of energy used per ton of manufactured product by 2/3 over the last 20 years or so. The goal is now to no longer use fossil fuels for heat supply by 2030. This target can be achieved through the use of heat pumps and other electrical heating sources, e.g. electric steam generators. At least 65% of the electricity required for this should come from our own power generation plants and be 100% renewable. We want to increase the proportion of non-fossil and recycled raw materials in our product portfolio by 25% by the end of 2024 compared to 2021. At the same time, we are developing a metalworking fluid that contains only raw materials from non-petroleum-based sources. The consumption of metalworking fluids in your application also contributes directly to the consumption of resources via the chemical supply chain. The majority of raw materials come from the petrochemical industry, while a smaller proportion of raw materials are of biogenic origin or come from the recycling of waste oils, for example. Oemeta can support the user with recyclable product systems or cooling lubricants with low consumption or material usage (increased water content).

**We do not see any significant risks, as we have minimized the identified risks through our preventive actions without being able to completely rule them out.**

**These identified risks are**

- Interruption of supply chains (availability problems)
- Absence of employees due to pandemic events, accidents at work
- Unfilled positions due to a shortage of skilled workers
- Accidental environmental damage at the site

## Key Performance Indicators to criteria 11 to 12

Key Performance Indicator GRI SRS-301-1: Materials used  
The reporting organization shall report the following information:

**a.** Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by:

- i.** non-renewable materials used;
- ii.** renewable materials used.

Performance indicator packaging materials used



Type of packaging	Material	Total packaging weight Reporting year 2023
200 l metal drums sheet	steel	266t
IBC (plastic bladder)	HDPE	162t
IBC (metal frame)	steel	144t
Canisters	HDPE	11.7t

Only reconditioned IBCs are used for filling finished goods.

Key Performance Indicator GRI SRS-302-1: Energy consumption  
The reporting organization shall report the following information:

- a.** Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.
- b.** Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.
- c.** In joules, watt-hours or multiples, the total:
  - i.** electricity consumption
  - ii.** heating consumption
  - iii.** cooling consumption
  - iv.** steam consumption
- d.** In joules, watt-hours or multiples, the total:
  - i.** electricity sold
  - ii.** heating sold
  - iii.** cooling sold
  - iv.** steam sold
- e.** Total energy consumption within the organization, in joules or multiples.
- f.** Standards, methodologies, assumptions, and/or calculation tools used.
- g.** Source of the conversion factors used.



Performance indicator	2021	2022	2023
Electricity consumption, absolute [MWh]	376	336	335
Electricity share from renewable sources [%]	0	69,3	73,2
Electricity production PV and BHKW [kWh]	92.800	103.500	102.047
Heat consumption [MWh]	817	735	680
Natural gas consumption [m³]	71.860	64.728	60.312
Fuels (petrol/diesel) [MWh]	n.a.	773	814
Total energy consumption [MWh]	n.a.	1869	1863
of which renewable [%]	0	12,5	13,2

The fuels used, diesel and petrol, come from non-renewable sources. The biogenic share of petrol is 5% (ethanol) and the biodiesel share of standard diesel B7 is 7%.

Key Performance Indicator GRI SRS-302-4: Reduction of energy consumption

The reporting organization shall report the following information:

**a.** Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.

**b.** Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all.

**c.** Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.

**d.** Standards, methodologies, assumptions, and/or calculation tools used.

The fundamental aim is to reduce energy consumption and use every kilowatt hour effectively. Over the past 20 years, Oemeta's energy consumption has already been reduced by around 60% in relation to production volume thanks to numerous measures. There is currently a shift from fossil fuels to higher electricity consumption through the use of electric and hybrid vehicles and the planned use of heat pumps.

Performance indicator	2001	2005	2010	2015	2020	2023
Energy consumption, absolute [GWh] with doubling of production volume since 2001	1,76	1,23	1,28	1,33	1,31	1,20



Key Performance Indicator GRI SRS-303-3: Water withdrawal  
The reporting organization shall report the following information:

- a.** Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:
  - i.** Surface water;
  - ii.** Groundwater;
  - iii.** Seawater;
  - iv.** Produced water;
  - v.** Third-party water.
- b.** Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:
  - i.** Surface water;
  - ii.** Groundwater;
  - iii.** Seawater;
  - iv.** Produced water;
  - v.** Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv.
- c.** A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories:
  - i.** Freshwater ( $\leq 1,000$  mg/L Total Dissolved Solids);
  - ii.** Other water ( $> 1,000$  mg/L Total Dissolved Solids).
- d.** Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

Oemeta obtains its water exclusively from the local municipal utilities; 3390m<sup>3</sup> of fresh water was consumed in the reporting period (previous year: 3600m<sup>3</sup>). Thanks to the economical and conscious use of water, consumption has remained constant at a low level for years in relation to the number of employees and production volume.

Key Performance Indicator GRI SRS-306-3: Waste generated  
The reporting organization shall report the following information:

- a.** Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste.
- b.** Contextual information necessary to understand the data and how the data has been compiled.



Where possible, waste is collected by type and stored appropriately until it is collected. The separate collection rate from the GewAbfV of at least 90% is reliably exceeded. The processes are designed to produce as little or no waste as possible. Any cleaning wastewater is treated in an in-house ultrafiltration plant to significantly reduce the amount of waste. The plant is monitored by the authorities and operates trouble-free.

<b>Waste designation</b>	<b>Quantity 2021 [t]</b>	<b>Quantity 2022 [t]</b>	<b>Quantity 2023 [t]</b>
Waste wood (pallets)	6,73	3,04	2,50
Waste paper	10,5	12,0	9,8
Absorbent and filter material	0,14	0,14	0,21
Scrap iron	2,88	2,37	1,37
Commercial waste	17,60	14,40	16,00
Glass	0,432	0,324	0,324
Halogen-free emulsion	9,40	28,00	19,10
Plastic	1,62	1,17	0,83
Laboratory chemicals, organic	0	0,016	0,006
Solvents (halogen-free)	0,372	0,333	0,270
Plastic drum with impurities	1,125	1,965	0,500
Metal drum with impurities	17,52	18,78	9,90
Non-chlorinated machine and gear oils	33,70	29,80	19,10
Residual waste	5,70	5,72	5,72
Sand trap, oil separator	0	8,0	0
Other	0,167	0	0
Total quantity [t]	109,0	127,0	86,4

## 13. Climate-Relevant Emissions

The company discloses the GHG emissions in accordance with the Greenhouse Gas (GHG) Protocol or standards based on it and states the goals it has set itself to reduce emissions, as well as its results thus far.

Greenhouse gas emissions are released during the production and use of cutting fluids. The majority of these emissions come from Scope 3 upstream goods, the raw materials and the application phase (Scope 3 downstream). A small proportion comes from production or from Scope 1 and 2. By increasingly using recycled raw materials (e.g. second-refined base oils) and biogenic materials, as well as an effective package of measures to reduce the corporate carbon footprint (CCP) (Scope 1, 2 and 3 upstream, excluding raw materials), we can significantly reduce the carbon footprint of the processes.



The CCP was determined in 2019 with the help of an external service provider, which serves as the base year. For the base year 2019, Oemeta's CO<sub>2</sub> emissions (Scope 1 - 3) amounted to 1074t. Based on this value, we aim to reduce CO<sub>2</sub> emissions by at least 5% annually. For the 2023 reporting year, CO<sub>2</sub> emissions have already been reduced to 710t (-33.9%). This reduction was mainly achieved through the use of renewable electricity, the start of the electrification of company cars and a significant reduction in air travel. In addition, the Product Carbon Footprint (PCF) for selected products was determined in 2023 with an external company in accordance with the GHG Protocol. The data from the base year 2019 was selected as the basis for calculating the Scope 3 data. The aim is to determine the PCF for all products for the year 2024. When calculating the PCFs, it was found that the largest share comes from raw materials. In order to reduce this proportion, alternative raw materials, such as refined products, are being sought. The aim for 2024 is to increase the proportion of non-fossil raw materials by 25% compared to 2021.



## Key Performance Indicators to criteria 13

Key Performance Indicator GRI SRS-305-1: Direct (Scope 1) GHG emissions

The reporting organization shall report the following information:

- a.** Gross direct (Scope 1) GHG emissions in metric tons of CO<sub>2</sub> equivalent.
- b.** Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub> or all.
- c.** Biogenic CO<sub>2</sub> emissions in metric tons of CO<sub>2</sub> equivalent.
- d.** Base year for the calculation, if applicable, including:
  - i.** the rationale for choosing it;
  - ii.** emissions in the base year;
  - iii.** the context for any significant changes in emissions that triggered recalculations of base year emissions.
- e.** Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.
- f.** Consolidation approach for emissions; whether equity share, financial control, or operational control.
- g.** Standards, methodologies, assumptions, and/or calculation tools used.

CO<sub>2</sub> emissions from Scope 1 amounted to 343.5 tons in 2023 and were thus reduced by 64.8 tons (-15.8%) compared to the base year 2019. The reduction in Scope 1 was achieved thanks to low natural gas consumption and a higher number of electric and hybrid company cars.



Key Performance Indicator GRI SRS-305-2: Energy indirect  
(Scope 2) GHG emissions

The reporting organization shall report the following information:

- a.** Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent.
- b.** If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent.
- c.** If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.
- d.** Base year for the calculation, if applicable, including:
  - i.** the rationale for choosing it;
  - ii.** emissions in the base year;
  - iii.** the context for any significant changes in emissions that triggered recalculations of base year emissions.
- e.** Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.
- f.** Consolidation approach for emissions; whether equity share, financial control, or operational control.
- g.** Standards, methodologies, assumptions, and/or calculation tools used.

CO<sub>2</sub> emissions from Scope 2 amounted to 33.5 tons in 2023, a reduction of 81.1 tons (-70.8%) compared to the base year 2019 and resulted exclusively from electricity consumption. By purchasing certified renewable electricity and our own 99.96kWpeak photovoltaic system, we were able to significantly reduce the amount of emissions. Electricity from the natural gas-powered BHKW unit is responsible for 2/3 of the CO<sub>2</sub> emissions from electricity consumption.



Key Performance Indicator GRI SRS-305-3: Other indirect (Scope 3) GHG emissions

The reporting organization shall report the following information:

**a.** Gross other indirect (Scope 3) GHG emissions in metric tons of CO<sub>2</sub> equivalent.

**b.** If available, the gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.

**c.** Biogenic CO<sub>2</sub> emissions in metric tons of CO<sub>2</sub> equivalent.

**d.** Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.

**e.** Base year for the calculation, if applicable, including:

**i.** the rationale for choosing it;

**ii.** emissions in the base year;

**iii.** the context for any significant changes in emissions that triggered recalculations of base year emissions.

**f.** Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.

**g.** Standards, methodologies, assumptions, and/or calculation tools used.

CO<sub>2</sub> emissions from Scope 3 amounted to 333.3 tonnes (-39.3%) in 2023, around 40% of which resulted from business trips. Scope 3 emissions still amounted to 550t in the base year. By significantly reducing air travel and using consumables sparingly, the volume of emissions has been significantly reduced since 2019.



Key Performance Indicator GRI SRS-305-5: Reduction of GHG emissions

The reporting organization shall report the following information:

- a.** GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO<sub>2</sub> equivalent.
- b.** Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.
- c.** Base year or baseline, including the rationale for choosing it.
- d.** Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).
- e.** Standards, methodologies, assumptions, and/or calculation tools used.

The further reduction in GHG emissions comprises scopes 1 - 3 and is mainly achieved through the electrification of company cars and heat generation; more specific values are described in performance indicators 305-1 to 305-3. A further reduction is expected in Scope 3 through the economical use and procurement of consumables in line with sustainability aspects. Business trips are unavoidable, and the choice of means of transportation must also take sustainability aspects into account.

## Criteria 14–20 concerning SOCIETY

### Criteria 14–16 concerning EMPLOYEE-RELATED MATTERS

#### 14. Employment Rights

The company reports on how it complies with nationally and internationally recognised standards relating to employee rights as well as on how it fosters staff involvement in the company and in sustainability management, what goals it has set itself in this regard, what results it has achieved thus far and where it sees risks.

The Code of Conduct of Oemeta Chemische Werke GmbH serves as a guideline for safeguarding employee rights and thus defines, among other things, respectful cooperation, compliance with legal requirements, including those relating to discrimination, and also compliance with safety standards. As a corporate directive, this document applies worldwide. This means that we are gradually transferring the standards that apply in Germany to our international locations. Oemeta employees can contact a seven-member employee representative body (works council) elected by the employees themselves at any time. The works council ensures the rights of individual employees in close and always trusting cooperation with the management. This prevents discrimination against individual colleagues or groups. In addition to the employee agreement, employees have access to complaints management and a company suggestion scheme to ensure compliance with legal requirements and those defined by us. Our employees receive regular training (e.g. on the Code of Conduct and occupational health and safety). We have set up a sustainability team to ensure that employee participation is as high as possible. The team consists of a management representative, a representative from each office location and the environmental management officer. Suggestions for measures or concerns can be submitted directly to the sustainability team or to the management. In order to further promote employee participation in sustainability management, we have assigned the implementation of defined measures and the achievement of targets to various employees, so that a large number of people are involved internally with the topic of environmental protection and sustainability. Our employees were asked in a corresponding survey how sustainable they think the company is and were also encouraged to contribute their own ideas and aspects. We are currently working on concretizing the objectives, which we will complete for the 2024 reporting



year. We already see the implementation of the above-mentioned bodies within Oemeta GmbH as a major benefit for employees.

## 15. Equal Opportunities

The company discloses in what way it has implemented national and international processes and what goals it has for the promotion of equal opportunities and diversity, occupational health and safety, participation rights, the integration of migrants and people with disabilities, fair pay as well as a work-life balance and how it will achieve these.

Since 2017, the internal Code of Conduct has manifested Oemeta's behavior towards its employees and its employees towards colleagues and external persons. The increasing diversity in our society is reflected in Oemeta's employees and opens up opportunities to use this for the creative and innovative development of Oemeta. The aim is to create and maintain an environment and to utilize this potential in the long term. Firmly anchored in our corporate ethics are

- Equal rights and therefore equal opportunities between the sexes, different cultures/nationalities, orientations
- Equal pay for comparable activities
- Home office on two days and flexitime enable flexible working in many areas
- A works council and a youth council as an active representation of interests
- Active knowledge management, training opportunities, educational leave

Occupational health and safety is a high priority at Oemeta (occupational health and safety management certification since 2007) and is anchored in two process descriptions and other subordinate documents. The aim is to combine occupational health and safety processes and health services into a company health management system. Occupational health and safety processes are applied internationally. The Oemeta subsidiary in the USA has been certified in accordance with DIN EN ISO 45001 since 2023. The organization's knowledge must be preserved and constantly adapted to the state of the art; an internationally available e-learning platform is used for this purpose, which is to be further expanded with content.



## 16. Qualifications

The company discloses what goals it has set and what measures it has taken to promote the employability of all employees, i.e. the ability of all employees to participate in the working and professional world, and in view of adapting to demographic change, and where risks are seen.

One goal of the sustainability strategy is safe, healthy and satisfying, efficient and valued work at all locations. In 2023, social aspects were taken into account in supplier management. Goals by the end of 2024 include

- Occupational health management
- Processes for the health and safety of employees worldwide
- Digital knowledge management worldwide

Due to demographic change, young people will be trained for future vacancies in good time. In the technical area, training is provided every year in cooperation with another company and, if possible, the trained specialists are offered a job. It is also possible and desirable for Oemeta to provide training in commercial professions and IT. This is to be promoted even more strongly in 2024. The personnel and technical requirements for training young people are in place. Internal job advertisements enable every employee to apply for a new area that is even more suited to their skills. If special skills are lacking, these are taught through internal or external further training. A fixed item for further training is defined in the annual budget planning and every employee has the opportunity to express their wishes and requirements for further training or to agree on these in the target agreement meeting. In some areas, as in many industries, it is difficult to find suitable specialists. The positioning as an attractive employer has to be constantly adapted. At the annual "YES - Your Education starts" fair, the company answers questions from young people and provides an insight into everyday working life. Another challenge is the importance of the automotive industry in the future. Here, other fields of application must be sought and employees, especially application engineers, must expand their knowledge. Here, the young, newly trained people can share their knowledge with the experienced ones. In this way, there is a constant internal and external exchange of knowledge.

## Key Performance Indicators to criteria 14 to 16



Key Performance Indicator GRI SRS-403-9: Work-related injuries  
The reporting organization shall report the following information:

- a.** For all employees:
  - i.** The number and rate of fatalities as a result of work-related injury;
  - ii.** The number and rate of high-consequence work-related injuries (excluding fatalities);
  - iii.** The number and rate of recordable work-related injuries;
  - iv.** The main types of work-related injury;
  - v.** The number of hours worked.
  
- b.** For all workers who are not employees but whose work and/or workplace is controlled by the organization:
  - i.** The number and rate of fatalities as a result of work-related injury;
  - ii.** The number and rate of high-consequence work-related injuries (excluding fatalities);
  - iii.** The number and rate of recordable work-related injuries;
  - iv.** The main types of work-related injury;
  - v.** The number of hours worked.

**You will find the remaining numbers c-g of the indicator SRS 403-9 in the GRI standard and may additionally report them here.**

Key Performance Indicator GRI SRS-403-10: Work-related ill health

The reporting organization shall report the following information:

- a.** For all employees:
  - i.** The number of fatalities as a result of work-related ill health;
  - ii.** The number of cases of recordable work-related ill health;
  - iii.** The main types of work-related ill health.
  
- b.** For all workers who are not employees but whose work and/or workplace is controlled by the organization:
  - i.** The number of fatalities as a result of work-related ill health;
  - ii.** The number of cases of recordable work-related ill health;
  - iii.** The main types of work-related ill health.

**You will find the remaining numbers c-e of the indicator SRS 403-10 in the GRI standard and may additionally report them here.**

In the reporting year, there were neither fatalities due to work-related injuries



nor work-related injuries with serious consequences. In total, there were two accidents at work with no days lost and one commuting accident with one day lost. There were 13 documented work-related injuries (first-aid book entries) caused by a wide variety of activities. Abrasions, minor bruises and small cuts were the most common injuries. There were also no fatalities due to work-related illnesses or documentable work-related illnesses in the reporting year. The number of hours worked in the reporting year amounted to approximately 200,000 hours.

**Key Performance Indicator GRI SRS-403-4: Worker participation on occupational health and safety**

The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:

- a.** A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.
- b.** Where formal joint management–worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.

Occupational health and safety is extremely important at Oemeta. All employees are encouraged to report any shortcomings immediately, both at the initial training session and at the annual refresher courses. Work equipment or additional protective equipment is provided as required. An occupational safety committee meeting is held four times a year. The participants include the company doctor, the occupational safety specialist, the safety officers and a representative of the management. The safety officers are from the Technology, Laboratories and Production departments. It would also be desirable to have a person from the administration in this working group, but so far no one has made themselves available. A list of all officers and first aiders with their representatives is available in several places in the company and can be viewed on the intranet. Training courses are held regularly, as are mock evacuation drills. Appointed persons document attendance so that they can quickly provide information to the emergency services in the event of an emergency.



Key Performance Indicator GRI SRS-404-1: Average hours of training

The reporting organization shall report the following information:

- a.** Average hours of training that the organization's employees have undertaken during the reporting period, by:
  - i.** gender;
  - ii.** employee category.

All employees, including managers, must regularly complete training courses with learning checks on various topics. The so-called learning cards take about 20 minutes per training course. First aiders and representatives must attend refresher courses at legally defined intervals. The duration of the courses varies. Further training courses are agreed and completed individually. An overview of the actual number of hours, broken down by gender and employee category, is not available in the reporting period. A team tasked with driving forward digital knowledge management will take this into account and possibly present a documentation scheme in 2024.

Key Performance Indicator GRI SRS-405-1: Diversity

The reporting organization shall report the following information:

- a.** Percentage of individuals within the organization's governance bodies in each of the following diversity categories:
  - i.** Gender;
  - ii.** Age group: under 30 years old, 30-50 years old, over 50 years old;
  - iii.** Other indicators of diversity where relevant (such as minority or vulnerable groups).
  
- b.** Percentage of employees per employee category in each of the following diversity categories:
  - i.** Gender;
  - ii.** Age group: under 30 years old, 30-50 years old, over 50 years old;
  - iii.** Other indicators of diversity where relevant (such as minority or vulnerable groups).

Oemeta is a traditional family business. In 2023, the owner withdrew from the operational business and transferred the management to Stefan Joksch and Thomas Wessels. The Executive Board (excluding the owner) consists of 4 people, 25% of whom are female. Each member of the Executive Board is also head of department in their respective areas. This is indicated by the abbreviation GL. Staff functions such as technical secretaries, lawyers, assistants, product managers, project managers, quality assurance and controlling are not included in the list of department heads / team leaders.



Heads of department: 11, including 1 female and 4 (GL) Team leaders: 10, of which 1 female No person belongs to the group < 30 years. 30-50 years: 9 > 50 years: 12 The number of employees at the end of the reporting period was 135, of which 27% are female and 73% male. Employees include all full-time and part-time staff, students and trainees.

Key Performance Indicator GRI SRS-406-1: Incidents of discrimination

The reporting organization shall report the following information:

- a.** Total number of incidents of discrimination during the reporting period.
- b.** Status of the incidents and actions taken with reference to the following:
  - i.** Incident reviewed by the organization;
  - ii.** Remediation plans being implemented;
  - iii.** Remediation plans that have been implemented, with results reviewed through routine internal management review processes;
  - iv.** Incident no longer subject to action.

No cases of discrimination were reported in the reporting period.

## Criterion 17 concerning RESPECT FOR HUMAN RIGHTS

### 17. Human Rights

The company discloses what measures it takes, strategies it pursues and targets it sets for itself and for the supply chain for ensuring that human rights are respected globally and that forced and child labour as well as all forms of exploitation are prevented. Information should also be provided on the results of the measures and on any relevant risks.

Respect for human rights is enshrined both in our Code of Conduct and in our comprehensive Supplier Code. With the Supplier Code of Conduct, we have developed an instrument to ensure that our suppliers, service providers and vendors also comply with human rights. New suppliers are selected according to defined criteria. By regularly reviewing and adapting supplier information, we minimize the internally analyzed risk that changes in laws or standards are not taken into account. The results of a risk analysis are assessed together with



other evaluations in the annual management review. An internal complaints management system gives both employees and third parties the opportunity to complain anonymously about any grievances. These complaints are followed up immediately according to a defined process. In addition, we naturally comply with all legal regulations applicable to our company, such as the Minimum Wage Act, General Equal Treatment Act, Maternity and Youth Protection Act, etc. The Code of Conduct is a Group-wide document. The contents are trained annually and reviewed with a learning check. The expansion of complaints management to all Oemeta locations is planned for 2024. With the help of the Supplier Code, the Code of Conduct, compliance with legal standards and the basic rules for health, safety and occupational health and safety, we have already achieved our goal of respecting human rights to the extent possible within our own company and in the corporate environment that we can influence.

## Key Performance Indicators to criteria 17

Key Performance Indicator GRI SRS-412-3: Investment agreements subject to human rights screenings

The reporting organization shall report the following information:

- a.** Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.
- b.** The definition used for 'significant investment agreements'.

The indicator is not relevant as there are no such investment agreements.

Key Performance Indicator GRI SRS-412-1: Operations subject to human rights reviews

The reporting organization shall report the following information:

- a.** Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.

Oemeta headquarters is in regular contact with the site managers of the subsidiaries. There is no explicit review of compliance with human rights. With the introduction of a globally valid Code of Conduct and the planned introduction of a global complaints management system in 2024, we are giving all employees the opportunity to contact the appropriate bodies in the event of violations. The opportunities thus available and the regular visits/meetings give Oemeta a good overview of the respective situations at the other business locations. There will therefore be no explicit checks in the future.



Key Performance Indicator GRI SRS-414-1: New suppliers subject to social screening

The reporting organization shall report the following information:

- a.** Percentage of new suppliers that were screened using social criteria.

In 2023, 2 new suppliers were qualified. A supplier assessment in accordance with DIN ISO 9001:2015 for 2023 will be carried out in the first half of 2024. The General Terms and Conditions and in particular the Code of Conduct listed therein have contained additional social aspects since 2023. An evaluation of these is to be implemented in 2024.

Key Performance Indicator GRI SRS-414-2: Social impacts in the supply chain

The reporting organization shall report the following information:

- a.** Number of suppliers assessed for social impacts.
- b.** Number of suppliers identified as having significant actual and potential negative social impacts.
- c.** Significant actual and potential negative social impacts identified in the supply chain.
- d.** Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment.
- e.** Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.

As part of the supplier evaluation, not only new suppliers but all suppliers are reviewed. Significant actual and potential negative social impacts are not identified. By entering into a business relationship and confirming an order, our suppliers, subcontractors and service providers accept both our General Terms and Conditions and the Code of Conduct embedded in them. In 2023, no business relationships were terminated due to violations. As part of the Supply Chain Due Diligence Act in 2024, it will be examined how social aspects will be included in both the selection and evaluation process.

## Criterion 18 concerning SOCIAL MATTERS

## 18. Corporate Citizenship

The company discloses how it contributes to corporate citizenship in the regions in which it conducts its core business activities.

Our headquarters are located in the small town of Uetersen, 25 km from the metropolis of Hamburg. Oemeta can look back on over 100 years of history and is involved in many different events in the community. One example is the decorating of the large Christmas tree, which takes place every year in the company's foyer. Here, the Christmas tree is decorated by an Oemeta employee dressed as Santa Claus together with the children from a nearby school. Every year, Oemeta also sponsors an amateur cycling race in Hamburg, the Cyclassics. It gives both employees and sales partners the opportunity to take part in this well-known event. In addition, the company participates in various fundraising campaigns, such as donations to Menschen helfen Menschen in Uetersen, donations for the war in Ukraine or donations to other associations in the region.

### Key Performance Indicators to criteria 18

Key Performance Indicator GRI SRS-201-1: Direct economic value generated and distributed

The reporting organization shall report the following information:

- a.** Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:
  - i.** Direct economic value generated: revenues;
  - ii.** Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;
  - iii.** Economic value retained: 'direct economic value generated' less 'economic value distributed'.
- b.** Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.



	2021	2022	2023
<b>i. Direct economic value generated</b>			
Sales, other operating income, interest income	41.534.864 €	43.633.053 €	46.253.299 €
<b>ii. distributed economic value</b>			
Cost of sales, personnel expenses, social security contributions and expenses, interest and similar expenses, income taxes	39.713.574 €	43.395.814 €	44.397.241 €
<b>iii. retained economic value</b>			
Annual success	1.821.290 €	237.239 €	1.856.058 €
Equity ratio	78 %	79 %	78 €
<b>Contribution to the community per financial year</b>			
Personnel expenses, social security contributions and expenses, income-related tax payments	9.866.019 €	9.189.583 €	11.116.589 €

## Criteria 19–20 concerning ANTI-CORRUPTION AND BRIBERY MATTERS

### 19. Political Influence

All significant input relating to legislative procedures, all entries in lobby lists, all significant payments of membership fees, all contributions to governments as well as all donations to political parties and politicians should be disclosed by country in a differentiated way.

Current and future chemicals legislation, as well as legal regulations on occupational health and safety and environmental protection in a global context, are highly relevant to Oemeta's business activities. In addition, the legal activities within the framework of the European Green Deal will have a major impact. Oemeta is a member of Verband Schmierstoffindustrie e.V. (VSI) and Bundesverband mittelständischer Mineralölunternehmen e.V. (UNITI) Both associations try to exert influence by participating in consultations and working on legislative advisory committees. Oemeta only exerts direct political influence at municipal level. The above-mentioned associations attempt to exert a supra-regional influence. Oemeta is neither involved in party financing nor in politically active organizations (with the exception of the above-mentioned associations).



## Key Performance Indicators to criteria 19

Key Performance Indicator GRI SRS-415-1: Political contributions  
The reporting organization shall report the following information:

- a.** Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary.
- b.** If applicable, how the monetary value of in-kind contributions was estimated.

Oemeta is not involved in party financing, so this indicator is not used

## 20. Conduct that Complies with the Law and Policy

The company discloses which measures, standards, systems and processes are in place to prevent unlawful conduct and, in particular, corruption, how they are verified, which results have been achieved to date and where it sees there to be risks. The company depicts how corruption and other contraventions in the company are prevented and exposed and what sanctions are imposed.

Oemeta's business activities give rise to risks from customers and suppliers taking advantage of the company, as decisions on the awarding of contracts of not inconsiderable size are usually made by a small number of people. Counteracting measures and processes are checked for effectiveness as part of a regular management review and adjusted if necessary. With the help of these measures, the risk of illegal and non-compliant behavior occurring in the company or at our partners is greatly reduced. Oemeta has a Group-wide Code of Conduct (CoC) that obliges all employees to act in accordance with the law and guidelines. The content, including with regard to the prevention of corruption, is communicated via a learning program to raise awareness and train employees. The CoC is reviewed once a year by the management and adjusted if necessary. Thomas Wessels, Commercial Director, is responsible for compliance and therefore for the content of the CoC. Monitoring the compliance requirements set out in the CoC is generally the responsibility of the respective department heads. In areas that are not organized as a department, the respective member of management is responsible depending on the department. In the event of violations, those responsible are obliged to report to the Commercial Director. A whistleblower system was set up in



2022 to uncover breaches of the law or violations of internal standards. Access to this so-called internal reporting office in accordance with the German Whistleblower Protection Act, which is affiliated with Oemeta HQ in Germany and mapped via the DIN ISO 9001:2015-certified QM management system, is already available worldwide to all temporary workers and employees as well as all external persons who have professional contact with Oemeta. The plan for 2024 is to further develop the already active whistleblower system and regulate it as a globally applicable Corporate Directive (CD). The relevant process steps are to be defined in more detail, taking into account the respective national legal systems. Once the work on the aforementioned CD has been completed, the Management Board will review and decide which compliance targets to set for the following year. As a result of our current measures and processes, it should be noted that no gross violations of compliance guidelines or legal requirements have been identified in recent years.

## Key Performance Indicators to criteria 20

Key Performance Indicator GRI SRS-205-1: Operations assessed for risks related to corruption

The reporting organization shall report the following information:

- a.** Total number and percentage of operations assessed for risks related to corruption.
- b.** Significant risks related to corruption identified through the risk assessment.

Oemeta headquarters is in regular contact with the site managers of the subsidiaries. With the introduction of a globally valid Code of Conduct (CoC), Oemeta headquarters defined rules of conduct for the subsidiaries back in 2017. The CoC provides for the content to be communicated annually in the form of a training course and reviewed with a learning check. A global training plan is to be developed in 2024. This will also include the topics of corporate ethics and corporate policy. Oemeta relies on training and regular exchanges. At the same time, all employees of Oemeta's subsidiaries can access the internal reporting office in accordance with the German Whistleblower Protection Act at any time to report any suspicion of corruption and thus trigger an investigation. In light of the mandatory training, including learning checks, and the fact that the internal reporting office can be accessed at any time, Oemeta does not consider an additional explicit audit of the subsidiaries with regard to corruption risks to be necessary.



Key Performance Indicator GRI SRS-205-3: Incidents of corruption

The reporting organization shall report the following information:

- a.** Total number and nature of confirmed incidents of corruption.
- b.** Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.
- c.** Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.
- d.** Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.

There were no cases of corruption in the reporting period. No contracts with business partners were terminated or not extended in connection with corruption. Furthermore, there were no public legal proceedings in connection with corruption in the reporting period.

Key Performance Indicator GRI SRS-419-1: Non-compliance with laws and regulations

The reporting organization shall report the following information:

- a.** Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of:
  - i.** total monetary value of significant fines;
  - ii.** total number of non-monetary sanctions;
  - iii.** cases brought through dispute resolution mechanisms.
- b.** If the organization has not identified any non-compliance with laws and/or regulations, a brief statement of this fact is sufficient.
- c.** The context against which significant fines and non-monetary sanctions were incurred.
  - a to c: No corresponding proceedings have been initiated or conducted due to violations of the law; nor have any incidents of non-compliance with laws and / or regulations in the social and economic area been reported or otherwise become known. Accordingly, no fines or non-monetary penalties were imposed.

# Overview of the GRI indicators in the Sustainable Code declaration

In this Sustainable Code declaration, we have reported according to the "comply or explain" principle on the GRI indicators listed below. This document refers to the GRI Standards 2016, unless otherwise noted in the table.

Areas	Sustainable Code criteria	GRI SRS indicators
STRATEGY	1. Strategic Analysis and Action 2. Materiality 3. Objectives 4. Depth of the Value Chain	
PROCESS MANAGEMENT	5. Responsibility 6. Rules and Processes 7. Control	GRI SRS 102-16
	8. Incentive Systems	GRI SRS 102-35 GRI SRS 102-38
	9. Stakeholder Engagement	GRI SRS 102-44
	10. Innovation and Product Management	G4-FS11
ENVIRONMENT	11. Usage of Natural Resources 12. Resource-Management	GRI SRS 301-1 GRI SRS 302-1 GRI SRS 302-4 GRI SRS 303-3 (2018) GRI SRS 306-2 (2020)*
	13. Climate-Relevant Emissions	GRI SRS 305-1 GRI SRS 305-2 GRI SRS 305-3 GRI SRS 305-5
SOCIETY	14. Employment Rights 15. Equal-Opportunities 16. Qualifications	GRI SRS 403-4 (2018) GRI SRS 403-9 (2018) GRI SRS 403-10 (2018) GRI SRS 404-1 GRI SRS 405-1 GRI SRS 406-1
	17. Human Rights	GRI SRS 412-3 GRI SRS 412-1 GRI SRS 414-1 GRI SRS 414-2
	18. Corporate-Citizenship	GRI SRS 201-1
	19. Political Influence	GRI SRS 415-1
	20. Conduct that Complies with the Law and Policy	GRI SRS 205-1 GRI SRS 205-3 GRI SRS 419-1

\*GRI has adapted GRI SRS 306 (Waste). The revised version comes into force on 01.01.2022. In the course of this, the numbering for reporting on waste generated has changed from 306-2 to 306-3.