

# SASB Reference Table

Sustainability Accounting  
Standards Board



thyssenkrupp

Topic	Code	Accounting metric	Unit of measure	thyssenkrupp approach	Annual Report 20/21	CDP Reporting	TCFD Reference Table	Website
Greenhouse Gas Emissions	EM-IS-110a.1	(1) Gross global Scope 1 emissions (2) Percentage covered under emissions-limiting regulations	Metric tons (t) CO <sub>2</sub> -e Percentage (%)	(1) 23,210,000t CO <sub>2</sub> -e <sup>1)</sup> (2) Thereof more than 80% are covered by the European Union Emissions Trading Scheme (EU ETS) <sup>2)</sup>  <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. <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.	Page 93	C6.1 C11.1b	Metrics and targets b)	<a href="#">Environment and energy</a>
	EM-IS-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions 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> We aim to be climate neutral by 2050. As an important milestone towards climate neutrality, thyssenkrupp has also defined ambitious goals up to 2030: by then thyssenkrupp wants to reduce the direct emissions (Scope 1) by 30% compared to 2018. In view of the current debate and the German Climate Change Act we are reviewing whether we can become climate-neutral at an earlier date.  The implementation of the climate goals is carried out through the group program CAPS (Climate Action Program for Sustainable Solutions), in which the clusters #IMPLEMENT, #ENABLE and #ENGAGE bundle activities and create synergies. All business segments develop individual roadmaps and action plans with dedicated measures to achieve these goals. For Scope 1 emission reductions we identified energy efficiency in production processes and the use of hydrogen as high-impact levers. Interim target achievements on group and business segment level are regularly tracked and deviations are analyzed. To reflect our climate targets, starting in fiscal 2021 / 2022, emission intensity and, with reference to the steel business, the volume of balance sheet CO <sub>2</sub> -reduced steel produced will be integrated into long-term management 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.	Page 92-93	C4.1 C4.1a C4.2 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 (PM10), (5) manganese (MnO), (6) lead (Pb), (7) volatile organic compounds (VOCs), and (8) polycyclic aromatic hydrocarbons (PAHs)	Metric tons (t)	(1) We report CO emissions of selected industrial facilities annually within the European Pollutant Release and Transfer Register (2) 13,600t NO <sub>x</sub> (3) 12,400t SO <sub>2</sub> (4) 3,500t dust (5) thyssenkrupp does not report MnO since there are no significant emissions (6) thyssenkrupp does not report lead since there are no significant emissions (7) 600t VOC (8) thyssenkrupp does not report PAHs since there are no significant emissions				<a href="#">Environment and energy</a> <a href="#">European Pollutant Release and Transfer Register</a>

All values are rounded to four significant digits.

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Energy Management	EM-IS-130a.1	(1) Total energy consumed (2) Percentage grid electricity (3) Percentage renewable	Gigajoules (GJ), Percentage (%)	(1) 266,256,000 GJ (74 TWh) (2) 5% (3) 2%	Page 94	C8.2a		<a href="#">Environment and energy</a>
	EM-IS-130a.2	(1) Total fuel consumed (2) Percentage coal (3) Percentage natural gas (4) Percentage renewable	Gigajoules (GJ), Percentage (%)	(1) 251,960,000 GJ (2) 83% (3) 13% (4) 0.1%		C8.2a C8.2c		
Water Management	EM-IS-140a.1	(1) Total fresh water withdrawn (2) Percentage recycled (3) Percentage in regions with High or Extremely High Baseline Water Stress	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	(1) 470,000 thousand m <sup>3</sup> (2) 96% (3) 0.2% <sup>1)</sup>  <sup>1)</sup> The disclosure excludes companies that will be deconsolidated in fiscal year 2021 / 2022. Closing transactions are expected to be completed during the first half of 2022.		CDP Water Security (non-public)		<a href="#">Environment and energy</a>
Waste Management	EM-IS-150a.1	(1) Amount of waste generated (2) Percentage hazardous (3) Percentage recycled	Metric tons (t), Percentage (%)	(1) 1,770,000t (2) 20% (3) 80%				<a href="#">Environment and energy</a>
Workforce Health & Safety	EM-IS-320a.1	(1) Total recordable incident rate (TRIR) (2) fatality rate (3) near miss frequency rate (NMFR)  for (a) full-time employees and (b) contract employees	Rate	(1) At thyssenkrupp we measure and steer the Accident Frequency Rate (AFR), which is based on the same definition as the Lost Time Injury Frequency Rate (LTIFR) as defined by the International Labor Organization. The LTIFR is more commonly used in Europe than the Total Recordable Incident Rate (TRIR), which is of American origin.  AFR (LTIFR): 2.6  (2) At thyssenkrupp we determine the absolute number of fatalities.  Number of fatalities: (a) 1; (b) 2  (3) thyssenkrupp monitors and reports high potential incidents internally on a business segment level.  The metrics reported above apply to all thyssenkrupp employees and include full-time and part-time employees. The number of fatalities (b) includes contract employees as well as third-party contractors who are supervised by thyssenkrupp.	Page 103-104			<a href="#">Occupational safety &amp; health</a>

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<b>Supply Chain Management</b>	EM-IS-430a.1	Discussion of the process for managing iron ore and/or coking coal sourcing risks arising from environmental and social issues	Discussion and Analysis	thyssenkrupp takes its social responsibility very seriously and has integrated social as well as environmental concerns into various guidelines and processes. For example, under the thyssenkrupp Supplier Code of Conduct suppliers are required to comply with human rights, occupational safety and health regulations, social and ecological standards, provide transparency into the origin of certain raw materials, and prevent corruption and anticompetitive behavior. To meet the requirements of the Supply Chain Act in January 2023 thyssenkrupp develops a group-wide digital risk based approach as part of a due diligence process aimed at identifying, reducing and preventing supply chain risks. To monitor compliance with the code's principles and requirements, audits are carried out on selected suppliers. We select the suppliers to be audited on the basis of standard company-wide risk criteria for specific countries and sectors. Where necessary, improvement measures are agreed during the audits and then followed up. In this way we reduce our risks and possible negative impacts along the supply chain. In the past eight years more than 950 sustainability audits have been carried out to check compliance with the principles and continuous fulfillment of requirements that are written down in our Supplier Code of Conduct. When performing the sustainability audits, special focus is placed on the working conditions.	Page 100			<a href="#">Responsible procurement</a> <a href="#">Human rights</a>
<b>Activity Metrics</b>	EM-IS-000.A	Raw steel production, percentage from: (1) basic oxygen furnace processes, (2) electric arc furnace processes	Metric tons (t), Percentage (%)	11,000,000t (1) 100% <sup>1)</sup> (2) 0% <sup>2)</sup>  <sup>1)</sup> Steel production from basic oxygen furnace route considers the business segment Steel Europe including the 50% consolidation of Hüttenwerke Krupp Mannesmann GmbH. <sup>2)</sup> The disclosure excludes companies that will be deconsolidated in fiscal year 2021 / 2022. Closing transactions are expected to be completed during the first half of 2022.	Page 68			
	EM-IS-000.B	Total iron ore production (includes iron ore consumed internally and that which is made available for sale)	Metric tons (t)	thyssenkrupp does not produce iron ore.				
	EM-IS-000.C	Total coking coal production (includes coking coal consumed internally and that which is made available for sale)	Metric tons (t)	thyssenkrupp does not produce coking coal.				

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