SUSTAINABILITY REPORT

2024

GRI-Index

IMS:GEAR

GRI-INDEX

Statement of use	IMS Gear SE & Co. KGaA has reported in accordance with the GRI Standards for the period from 01.01.2024 to 31.12.2024.
GRI 1 used	GRI 1: Foundation 2021

GRI Standard	Disclo	Disclosures		Omission and explanation
General Disclosures				
GRI 2: General	2-1	Organizational details	6, 10	
Disclosures 2021	2-2	Entities included in the organization's sustainability reporting	5	
	2-3	Reporting period, frequency and contact point	5, 62	
	2-4	Restatements of information	5	
	2-5	External assurance		The report has not been externally reviewed
	2-6	Activities, value chain and other business relationship	6-8	
	2-7	Employees	37	
	2-8	Workers who are not employees	37	
	2-9	Governance structure and composition	10	
	2-10	Nomination and selection of the highest governance body	AR*	
	2-11	Chair of the highest governance body	10	
	2-12	Role of the highest governance body in overseeing the management of impacts	9-11	
	2-13	Delegation of responsibility for managing impacts	10-11	
	2-14	Role of the highest governance body in sustainability reporting	13	The report is approved by the highest management body responsible for sustainability.
	2-15	Conflicts of interest		Conflicts of interest are regulated in the Code of Conduct and therefore also apply to the highest management body

GRI Standard	Disclo	sure	Page	Omission and explanation
General Disclosures				
GRI 2: General Disclosures 2021	2-16	Communication of critical concerns	47	
	2-17	Collective knowledge of the highest governance body	10-11	
	2-18	Evaluation of the performance of the highest governance body	10-11	
	2-19	Remuneration policies		Confidentiality constraints
	2-20	Process to determine remuneration		Confidentiality constraints
	2-21	Annual total compensation ratio		Confidentiality constraints
	2-22	Statement on sustainable development strategy	2	
	2-23	Policy commitments	47-48	
	2-24	Embedding policy commitments	47-48	
	2-25	Processes to remediate negative impacts	47-48	
	2-26	Mechanisms for seeking advice and raising concerns	47-48	
	2-27	Compliance with laws and regulations		Confidentiality constraints
	2-28	Membership associations	58	
	2-29	Approach to stakeholder engagement	9	
	2-30	Collective bargaining agreements	36, 37	
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2021	3-2	List of material topics	14	
Sustainable Products 8	Sustaina	able Processes		
GRI 3: Material Topics 2021	3-3	Management of material topics	28	

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GRI 3: Material Topics 2021	3-3	Management of material topics	49-51	
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GRI 3: Material Topics 2021	3-3	Management of material topics	23	
GRI 302: Energy 2016	302-1	Energy consumption within the organization	23	
	302-3	Energy intensity	23	
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GRI 3: Material Topics 2021	3-3	Management of material topics	19-22	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	22	
	305-2	Energy indirect (Scope 2) GHG emissions	22	
	305-3	Other indirect (Scope 3) GHG emissions		Information unavailable
	305-4	GHG emissions intensity	22	

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Resource Use & Circular Economy				
GRI 3: Material Topics 2021	3-3	Management of material topics	27	
GRI 301: Materials 2016	301-1	Materials used by weight or volume	27	
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	306-4	Waste diverted from disposal	30	
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Employer Attractivness				
GRI 3: Material Topics 2021	3-3	Management of material topics	35-36	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	35-36	

GRI Standard	Disclos	ures	Page	Omission and explanation	
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GRI 3: Material Topics 2021	3-3	Management of material topics	41-42		
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	42		
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GRI 205: Anti-corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	47-48		

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If you have any further questions, please do not hesitate to contact us:

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