

VAUDE Sport GmbH & KG Co. - Wesentlichkeitsanalyse 2021

Category	Aspect	Description Aspect / Indicator	Influence on the assessments and decisions of stakeholders rating 3 = low 2 = middle, 1 = high) Expectations of the stakeholders with regard to measures and reactions of the aspect; Expectations with regard to transparency for the aspect	The importance of the economic, ecological and social / societal impacts (rating 3 = low, 2 = middle, 1 = high) How serious is the impact on the long-term performance at VAUDE probability of risks and opportunities that arise from the aspect			Stakeholders with priority 1 impacted by the aspect (3 = none, 2 = one 1 = several)	Methodik wie wir bewertet, was ist wesentlich?	Where do the impacts of this aspect occur? Please name the stakeholder concerned with key word for the impact)	Indicator	Indicator						
				Which stakeholders are concerned? (multiple responses possible)	Expectations of the stakeholders with regard to measures and reactions of the aspect	Expectations with regard to transparency for the aspect						Subtotal	Probability of an impact	Severity of an impact	Opportunity the impact to cause growth or bring advantages	Subtotal	Overall result
Economic	Economic Performance	201-1 Direct economic value generated and distributed 201-2 Financial implications and other risks and opportunities due to climate change 201-3 Defined benefit plan obligations and other retirement plans 201-4 Financial assistance received from government	Banks Shareholders Employees Community (Tettwang) State Affiliated companies Subsidiaries	1	1	1	2	1	1	1	3	1	6	yes	no	201-1	
Economic	Market Presence	202-1 Ratios of standard entry level wage by gender compared to local minimum wage 202-2 Proportion of senior management hired from the local community	Employees Production locations Producers general Social NGOs End consumers Shareholders Fair Wear Foundation Media, Trade unions	2	1	3	2	2	2	2	6	1	10	yes	yes	202-1	202-1
Economic	Indirect Economic Impacts	203-1 Infrastructure investments and services supported 203-2 Significant indirect economic impacts	Community OEB	3	1	4	2	2	2	2	6	3	13	yes	yes	203-1	
Economic	Procurement Practices (spending on local suppliers)	204-1 Proportion of spending on local suppliers	Fair Wear Foundation Shareholders, Environmental NGOs End customers	2	1	3	2	1	2	2	5	1	9	no	yes		204-1
Environmental	Materials	301-1 Materials used by weight or volume 301-2 Recycled input materials used 301-3 Reclaimed products and their packaging materials	Employees Suppliers Producers Dealers End customers Environmental NGOs Media	1	1	2	1	1	1	1	3	1	6	yes	yes	301-1-3	301-1-3

Environmental	Energy	302-1 Energy consumption within the organization 302-2 Energy consumption outside of the organization 302-3 Energy intensity 302-4 Reduction of energy consumption 302-5 Reduction of energy requirements of products and services	Employees OEB Shareholders Subsidiaries NGOs Customers Media, Applicants	1	1	2	1	1	1	1	3	1	6	yes	yes	302-1 -5	302-1 -5
Environmental	Water	303-1 Water withdrawal by source 303-2 Water sources significantly affected by withdrawal of water 303-3 Water recycled and reused	Supply chain residents Employees of production facilities Environmental NGOs Authorities Media	1	1	2	1	1	2	4	1	7	yes	yes	303-1 -3	303-1 -3	
Environmental	Biodiversity	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas 304-2 Significant impacts of activities, products, and services on biodiversity 304-3 Habitats protected or restored 304-4i UCN Red List species and national conservation list species with habitats in areas affected by operations	Environmental NGOs Supply chain residents Media	2	2	4	2	2	2	6	1	11	yes	yes	304-1 - 4	304-1 - 4	
Environmental	Emissions	305-1 Direct (Scope 1) GHG emissions 305-2 Energy indirect (Scope 2) GHG emissions 305-3 Other indirect (Scope 3) GHG emissions 305-4 GHG emissions intensity 305-5 Reduction of GHG emissions 305-6 Emissions of ozone-depleting substances (ODS) 305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	All	1	1	2	2	2	1	5	1	8	yes	yes	305-1 -5	305-1 -5	
Environmental	Effluents and Waste	306-1 Water discharge by quality and destination 306-2 Waste by type and disposal method 306- 3 Significant spills 306-4 Transport of hazardous waste 306-5 Water bodies affected by water discharges and/or runoff	Supply chain residents, Employees of manufacturing companies, Environmental NGOs Authorities Media	1	1	2	1	1	1	3	1	6	yes	yes	306-1-5	306-1-5	
Environmental	Environmental Compliance	307-1 Non-compliance with environmental laws and regulations	Authorities NGOs	1	1	2	3	1	1	5	2	9	yes	yes	307-1	307-1	

Environmental	Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria 308-2 Negative environmental impacts in the supply chain and actions taken	Employees OEB, Employees supply chain Suppliers, Producers, Environmental NGOs Media	1	1	2	2	1	1	4	1	7	yes	yes	308-1-2	308-2
Social	Employment	<b>401-1 New employee hires and employee turnover</b>  401- 2 Benefits provided to full-time employees, but not employees with fixed-term contracts or be granted part-time employees, by major business sites  <b>401-3 Parental leave</b>	Employees Production locations Producers general FWF Media End consumers Shareholders Local trade unions GWO	1	1	2	2	2	2	6	1	9	yes	no	401-1, 401-3	
Social	Labor-Management Relations	402-1 Minimum notice periods regarding operational changes	Employees Production locations Producers general FWF Media End consumers Shareholders Local trade unions GWO	3	3	6						1	This aspect was excluded due to the aspect description.	no	no	
Social	Occupational Health and Safety	<b>403-1 Workers representation in formal joint management–worker health and safety committees</b>  <b>403-2 Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities</b>  403-3 Workers with high incidence or high risk of diseases related to their occupation  403-4 Health and safety topics covered in formal agreements with trade unions	Employees Production locations Producers general FWF Trade unions Media End consumers Shareholders Local trade unions GWO	1	1	2	1	1	2	4	1	7	yes	yes	403-2	403-1, 403-2
Social	Training and Education	<b>404-1 Average hours of training per year per employee</b>  404-2 Programs for upgrading employee skills and transition assistance programs  404-3 Percentage of employees receiving regular performance and career development reviews	Employees Candidates GWO	2	2	4	2	2	2	6	1	11	yes	no	404-1	
Social	Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees 405-2 Ratio of basic salary and remuneration of women to men	Employees Production locations Producers general FWF Media End consumers Shareholders Local trade unions GWO	2	1	3	1	1	2	4	1	8	yes	yes	405-1 -2	405-1-2
Social	Supplier Social Assessment	414-1 New suppliers that were screened using social criteria  414-2 Negative social impacts in the supply chain and actions taken	Employees Production locations Producers general FWF Media End consumers Shareholders Local trade unions NGOs GWO	1	1	2	1	1	1	3	1	6	no	yes		414-1 -2

Social	Human Rights Assessment	412-2 Employee training on human rights policies or procedures 412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Employees Production locations Producers general FWF Media End consumers Shareholders Local trade unions GWÖ	2			2				0	1	This aspect was excluded due to the aspect description.	no	no		
Social	Non-discrimination	406-1 Incidents of discrimination and corrective actions taken	Employees Production locations Producers general FWF Media End consumers Shareholders Local trade unions NGOs GWÖ	1	1		2	1	1	2	4	1	7	yes	yes	406-1	406-1
Social	Freedom of Association and Collective Bargaining	407-1: Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be at risk	Employees Production locations, producers general FWF, NGOs Media End consumers Shareholders Local trade unions GWÖ	1	1		2	1	1	2	4	1	7	yes	yes		407-1
Social	Child Labor	408-1 Operations and suppliers at significant risk for incidents of child labor	Employees Production locations Producers in general FWF Media End consumers Shareholders Local trade unions NGOs GWÖ	1	1		2	1	1	2	4	1	7	no	yes		408-1
Social	Forced or Compulsory Labor	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Employees Production locations Producers general FWF, NGOs Media End consumers Shareholders Local trade unions GWÖ	1	1		2	1	1	2	4	1	10	no	yes		409-1
Social	Security Practices	410-1 Security personnel trained in human rights policies or procedures	Employees Production locations Producers general FWF Media End consumers Shareholders Local trade unions GWÖ	3	3		6				0	1	This aspect was excluded due to the aspect description.	no	no		
Social	Rights of Indigenous Peoples	411-1 Incidents of violations involving rights of indigenous peoples	Not a stakeholder issue	3	3		6				0	1	This aspect was excluded due to the aspect description.	no	no		
Social	Human Rights Assessment	412-1 Operations that have been subject to human rights reviews or impact assessments	Employees Production locations Producers general FWF Media End consumers Shareholders Local trade unions GWÖ	2	2		4				0	1	This aspect was excluded due to the aspect description.	no	no		

Social	Local Communities	413-1 Operations with local community engagement, impact assessments, and development programs 413-2 Operations with significant actual and potential negative impacts on local communities	Local community GWÖ		3	3	6	3	3	3	9	2	17	no	yes		
Social	Anti-corruption	205-1 Operations assessed for risks related to corruption 205-2 Communication and training about anti-corruption policies and procedures 205-3 Confirmed incidents of corruption and actions taken	Employees Production locations Producers general FWF GWÖ		3	3	6	3	3	3	9	1	16	no	no		
Social	Public Policy	415-1 Political contributions	Employees Production locations Producers general FWF		3	3	6	3	3	3	9	1	16	no	no	415-1	
Social	Anti-Competitive Behavior	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Competitors Authorities End consumers GWÖ		3	3	6	3	2	3	8	1	15	no	yes		
Social	Socioeconomic Compliance	419-1 Non-compliance with laws and regulations in the social and economic area	Authorities End consumers, Competitors, Trade GWÖ		1	1	2	2	1	3	6	1	9	yes	yes	419-1	419-1
Social	Customer Health and Safety	416-1 Assessment of the health and safety impacts of product and service categories 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	End customers, NGOs, Authorities Dealers, Employees GWÖ		1	1	2	1	1	1	3	1	6	Employees in Asia and Germany, Management Board	End customers, NGOs, Authorities	416-1-2	
Social	Marketing and Labeling	417-1 Requirements for product and service information and labeling 417-2 Incidents of non-compliance concerning product and service information and labeling 417-3 Incidents of non-compliance concerning marketing communications	End customers, NGOs, Authorities Dealers, Employees		1	2	3	2	2	3	7	1	11	Management Board	End customers, trade, NGOs Authorities	417-1-3	
Social	Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	No mention in stakeholder survey		3	2	5	3	3	3	9	3	17	no	yes		
Social	Socioeconomic Compliance	419-1 Non-compliance with laws and regulations in the social and economic area	End customers, NGOs, Authorities Dealers, Employees		1	1	2	1	1	2	4	1	7	Employees in Asia and Germany, Management Board	Authorities NGOs, trade	419-1	