
GRI index

The following GRI index is based on V-ZUG's current materiality matrix ("Fig. 2, Priority sustainability topics at V-ZUG", page 16), which it drew up in 2021 with input from external and internal stakeholders. Relevant information is presented transparently in this sustainability report and in the 2021 Annual Report, and is supplemented with additional details in the index. The following table shows the association between the relevant GRI Standards and the subjects evaluated in the materiality process, plus the top-level focus topics.

Focus topic	Subject	GRI indicator
Products and services for a future-fit society	Circular product design	GRI 301, GRI 306
	Sustainable consumption and healthy nutrition	GRI 416
Healthy and committed employees	Health and safety	GRI 403
	Developing potential and know-how management	GRI 401, GRI 404
	Diverse and inclusive culture	GRI 401, GRI 405
Environment and climate protection	Resource-efficient sites	GRI 302, GRI 303
	Logistics and mobility	GRI 305
Entrepreneurship for sustainable prosperity	Responsible and resilient supply chain	GRI 204, GRI 308, GRI 414
	Long-term corporate success as added value for society	GRI 201, GRI 203
	Business ethics and compliance	GRI 102-16, GRI 419

General details

Indicator	Description	Comment/reference
Organizational profile (2016)		
GRI 102-1	Name of the company	V-ZUG Holding AG
GRI 102-2	Key brands, products and services	See "Company profile", page 8, "Products and services for a future-fit society", page 20.
GRI 102-3	Company's headquarters	Zug, Switzerland
GRI 102-4	Name and number of countries in which V-ZUG operates or has significant operations	See "Company profile", page 8.
GRI 102-5	Ownership and legal form	Company limited by shares under Swiss law; listed on the SIX Swiss Exchange stock market
GRI 102-6	Markets supplied	<p>V-ZUG has its own sales companies or branches in Australia, Belgium (for the EU-Markets in Belgium, Germany, France, Luxembourg, Netherlands and Austria), China, United Kingdom, Hong Kong and Singapore. V-ZUG products are also available via distributors in Israel, Italy, Lebanon, Russia, Turkey, Ukraine, the USA and Vietnam. V-ZUG serves a total of 20 markets including Switzerland, its home market.</p> <p>Sectors supplied: private customers, specialist retailers, property management companies and real estate owners.</p> <p>Types of customers and beneficiaries: V-ZUG's products are sold on the one hand through the trade. The trade sells them to installers and presents them in various settings including showrooms, where end consumers can obtain information about the products. V-ZUG also operates 16 exhibition and advisory centres (known as ZUGORAMAs) worldwide. In addition to commercial firms and kitchen designers, key customer groups primarily include property management companies and real estate owners, as well as their agents (such as architects and general contractors). Private customers purchase V-ZUG appliances via specialist retailers, kitchen designers, general contractors and architects.</p>
GRI 102-7	Size of the business	<p>Number of employees (incl. temporary employees): 1867 (reporting date: 31 December 2021 for V-ZUG AG, V-ZUG Kühltechnik AG and V-ZUG (Changzhou) Special Components Co. Ltd.)</p> <p>Organizational structure and number of companies: see 2021 Annual Report, page 10</p> <p>Net sales: see 2021 Annual Report, page 68</p> <p>Products and services: see "Company profile", page 8, and "Products" on the website</p>

Indicator	Description	Comment/reference
GRI 102-8	Information about employees	<p>Number of employees by type of employment contract</p> <ul style="list-style-type: none"> ▪ Permanent employees: 1761 ▪ Temporary employees: 106 <p>Number of permanent employees by employment type</p> <ul style="list-style-type: none"> ▪ Full-time employees: 1503 ▪ Part-time employees: 258 <p>Number of employees by gender:</p> <ul style="list-style-type: none"> ▪ Number of female employees: 382 ▪ Number of male employees: 1379 <p>Number of employees by region:</p> <p>V-ZUG AG:</p> <ul style="list-style-type: none"> ▪ Employees from Switzerland: 1216 ▪ Employees from abroad (EU): 210 ▪ Employees from non-EU countries: 162 <p>V-ZUG Kühltechnik AG:</p> <ul style="list-style-type: none"> ▪ Employees from Switzerland: 40 ▪ Employees from abroad (EU): 75 ▪ Employees from non-EU countries: 21 <p>V-ZUG (Changzhou) Special Components Co. Ltd.</p> <ul style="list-style-type: none"> ▪ Employees from Switzerland: 0 ▪ Employees from abroad (EU): 0 ▪ Employees from non-EU countries: 37 <p>These key figures relate to permanent employees at V-ZUG AG, V-ZUG Kühltechnik AG and V-ZUG (Changzhou) Special Components Co. Ltd. as at the reporting date: 31 December 2021. A second-level categorization by gender is not currently carried out. See "Healthy and committed employees", page 32.</p>
GRI 102-9	Description of supply chain	See "Entrepreneurship for sustainable prosperity", page 59, and GRI 102-6 on distribution channels.
GRI 102-10	Significant changes to the size, structure or ownership of the company	<p>In June 2020, the V-ZUG Group broke away from the Metall Zug Group, and was simultaneously listed on the SIX Swiss Exchange. Metall Zug AG retains around 30% of V-ZUG Holding AG shares and remains an anchor shareholder.</p> <p>See "Spin-off and listing" on the website.</p>

Indicator	Description	Comment/reference
GRI 102-11	Precautionary approach and precautionary principle	<p>The precautionary principle is enshrined in V-ZUG's ethical principles and management guidelines and is monitored by an integrated management system (quality, environment and occupational safety). Certifications in accordance with ISO 9001, ISO 14001 and ISO 45001 at the Zug site (incl. service centres and ZUGORAMAS in Switzerland) also contribute to the precautionary principle, in the shape of preventive measures within the company's operations.</p> <p>Published documents (accessible via website):</p> <ul style="list-style-type: none"> ▪ ISO 9001 certificate (ZUG site) ▪ ISO 14001 certificate (ZUG site) ▪ ISO 45001 certificate (ZUG site)
GRI 102-12	External initiatives	<p>V-ZUG is involved in the following partnerships:</p> <ul style="list-style-type: none"> ▪ ActionJam ▪ aha! Swiss Allergy Centre (joint venture) ▪ amk - "The Modern Kitchen" working group ▪ EEBUS ▪ Electrosuisse - Association for electrical, energy and information technology ▪ ETH Foundation ▪ Europa Forum ▪ HSLU - University of Applied Sciences Council ▪ Swiss Kitchen Association ▪ LACE - Laboratory for a Circular Economy, National Science Foundation Project 73 (project partner) ▪ MINERGIE® Switzerland (Executive Committee and Leading Partner) ▪ PWN Professional Women's Network ▪ öbu - Swiss Business Council for Sustainable Development ▪ Reffnet (Swiss Resource Efficiency Network) ▪ SENS eRecycling ▪ SIA Swiss Society of Engineers and Architects ▪ Suissetec ▪ Swiss Triple Impact programme (STI programme) ▪ Switzerland Innovation Park Central ▪ ifz - Technologie Forum Zug (Executive Committee) ▪ Zug Chamber of Commerce, member ▪ Zurich Chamber of Commerce <p>At its production facilities in Zug, V-ZUG AG works with the zuwebe Foundation, enabling people with disabilities to integrate into the work process. V-ZUG Kühltechnik AG in Arbon has for many years maintained a partnership with Obvita, which supports the integration of people with visual disabilities and mental disorders into professional and social life. Via this collaborative initiative, a working group from Obvita regularly carries out assembly tasks at V-ZUG's refrigerator production facilities.</p>
GRI 102-13	Membership of associations and advocacy organizations	<p>V-ZUG is a member of, among others, SWISSMEM, the Swiss association for mechanical and electrical engineering industries, and the FEA (the Swiss association for household and commercial appliances). V-ZUG is represented on the executive committees of both these organizations. The company is also a member of the IG exact (Excellence in Applied Electronics and Technologies) association and economiesuisse.</p>

Indicator	Description	Comment/reference
Strategy (2016)		
GRI 102-14	Statement from the company's senior decision-maker on the importance of sustainability for strategy and the organization.	See editorial "Step by step towards greater sustainability", page 5.
Ethics and integrity (2016)		
GRI 102-16	The organization's values, principles, standards and norms of behaviour	<p>V-ZUG's key mission statements, codes of conduct and principles are:</p> <ul style="list-style-type: none"> ▪ The Code of Conduct of the V-ZUG Group (accessible via website), including guidelines for ethical business decisions The Code of Conduct is available in six languages and is signed by all employees. ▪ Vision, mission, core values (accessible via website) ▪ Principles of collaboration ▪ Terms of Employment ▪ Annex 1 of the Terms of Employment (ethical principles) ▪ ISO 9001, 14001 and 45001 certificates (including annexes, accessible via website) ▪ EU General Data Protection Regulation ▪ Swiss Data Protection Act ▪ Internal competency model
GRI 102-17	Mechanisms for advice and concerns about ethics	<p>Employees who believe in good faith that certain behaviour violates our Code of Conduct have a duty to report such behaviour to their manager or, ultimately, to the legal department (compliance@vzug.com).</p> <p>Such reports are treated in confidence. Employees who report in good faith a potential violation of the Code of Conduct need have no fear that reporting their suspicions will have negative repercussions for their employment at the company.</p>

Indicator	Description	Comment/reference
Corporate management (2016)		
GRI 102-18	Management structure	<p>The Board of Directors of the V-ZUG Group has an audit committee and a human resources and compensation committee (details under "Corporate Governance" on the website).</p> <p>The Executive Committee's operational management structure is made up of the following departments (details under "Executive Committee" on the website):</p> <ul style="list-style-type: none"> ▪ CEO V-ZUG Group: Digital Transformation, Sustainability ▪ International Department: Market Subsidiaries, Distributors, OEM Business ▪ Finance Department: Group Finance and Controlling, Business Controlling, Legal and Compliance ▪ Sales and Service Department: Market Switzerland, Global Service and Support, Market Project Management Office Marketing Controlling, Marketing Services Switzerland ▪ Operations Department: Supply Chain Management, Project Management, Global Quality Management, Industrial Engineering, Cross Product Manufacturing, Manufacturing, Procurement, Infrastructure and Maintenance ▪ Engineering Department: Innovation/Services and Technology, Engineering Appliances, Engineering Electronics/SW and Shared Services, Strategic Industrial Engineering, Corporate Design ▪ Human Resources Department ▪ Marketing Department: Global Product Management, Global Marketing and Communications, Communications Process Center, Global Commercial Excellence <p>Committees responsible for decision-making on environmental and social topics:</p> <ul style="list-style-type: none"> ▪ Executive Committee ▪ "V-ZUG Sustainability Workforce" working group led by the Head of Sustainability ▪ Internal Auditors for Quality, Environment and Occupational Safety
Stakeholder engagement (2016)		
GRI 102-40	List of stakeholder groups	<p>The stakeholder groups engaged in the 2021 materiality process were: end customers, sales partners, suppliers, investors and stakeholders from the fields of research, finance and politics. Also internal stakeholders such as employees, management and the Board of Directors. The materiality matrix that resulted from the consultation ("Fig. 2, Priority sustainability topics at V-ZUG", page 16) forms an important basis for reporting.</p> <p>See also GRI 102-43.</p>

Indicator	Description	Comment/reference
GRI 102-41	Collective bargaining	<p>All employees in Switzerland are subject to the collective employment agreement (CEA) of the Association of Swiss Engineering Employers (ASM). The current CEA was revised as scheduled on 1 July 2018 and is valid for five years, until 30 June 2023. The employers' associations Angestellte Schweiz, Unia, Syna, Swiss Association of Commercial Employees, Schweizer Kader Organisation (SKO) and the ASM are involved as negotiation partners.</p> <p>It is important for V-ZUG that employees represent their interests and can participate in the company's development. According to the CEA, the employee representative body represents the interests of the workforce to HR and the Executive Committee, and works to ensure the CEA provisions are adhered to. It also wants to promote trusting collaboration between the Executive Committee and employees, helps to create attractive working conditions and acts as a contact and advisory point for differences of opinion. The members of the employee representative body are elected in predefined electoral groups by all employees up to management level 2.</p>
GRI 102-42	Identifying and selecting stakeholders	<p>The key stakeholder groups were defined in dialogue with internal departments. To achieve broad-based support for our materiality process, we consulted 68 representatives of V-ZUG's central stakeholders in an online survey. These included the Board of Directors, Executive Committee, employees, customers, partners, suppliers, banks and investors, along with representatives from politics and academia.</p>
GRI 102-43	Approach for engaging stakeholders	<p>V-ZUG's stakeholders are engaged as follows:</p> <ul style="list-style-type: none"> ▪ Customers: Customer surveys, customer contact (around 300 service technicians in field sales and customer service), customer magazine ("ZugerRötel" in the Swiss market, "V-ZUG Inspirations" in international markets), guided tours of the Zug manufacturing facilities. In order to experience the wide variety of product functions, free appliance demonstrations are additionally offered by V-ZUG customer advisors. ▪ Employees: Employee survey, "BLUEline" employee magazine, intranet and Yammer (internal social media platform); specialist internal communication unit and various central and local functions (including human resources, legal and compliance, and management) ▪ Investors/shareholders: General Meetings of Shareholders, Annual Report, investor roadshows ▪ Suppliers: Supplier audits ▪ Sales partners: Annual product presentation and various symposiums, Swissbau and other trade fairs (it was not possible to hold many trade fairs in 2021 due to the COVID-19 pandemic; symposiums were held online) ▪ Trade unions: Within the context of the collective employment agreement (CEA) ▪ Media: Information provided by Corporate Communications & Investor Relations ▪ Research and education: Board activities (e.g. on the board of the MINERGIE association), lecturing activities by senior executives, participation in working groups with educational institutions, advisory board of the WERZ institute for knowledge, energy and raw materials in Zug (see GRI 102-12). ▪ See also GRI 102-40 <p>In order to experience the wide variety of product functions, free appliance demonstrations are additionally offered by V-ZUG customer advisors.</p> <p>See also "GRI 102-40", page 75.</p>
GRI 102-44	Important matters and concerns expressed	<p>None.</p> <p>See "Materiality matrix", "Fig. 2, Priority sustainability topics at V-ZUG", page 16.</p>

Indicator	Description	Comment/reference
Reporting procedure (2016)		
GRI 102-45	Scope of report	<p>The Annual Report includes all companies of the V-ZUG Group held directly or indirectly by V-ZUG Holding AG (see Annual Report 2021, page 93)</p> <p>Unless otherwise stated, the sustainability report covers the following three companies: V-ZUG AG, V-ZUG Kühltechnik AG and V-ZUG (Changzhou) Special Components Co., Ltd. (see "About this report", page 69).</p>
GRI 102-46	Procedure for defining report content and topic boundaries	<p>In the reporting year, we refined our sustainability priorities. As a first step, the Sustainability Workforce revised the list of potentially relevant sustainability topics. We then combined these 11 topics into four priority areas, and consolidated them to form groundbreaking focus topics. These provide the structure for our reporting. To achieve broad-based support for our materiality process, we consulted 68 representatives of V-ZUG's central stakeholders in an online survey. These included the Board of Directors, Executive Committee, employees, customers, partners, suppliers, banks and investors, along with representatives from politics and academia. The results were subsequently discussed and finalized with selected members of the Executive Committee and the Board of Directors. Here too, we based our deliberations on the findings of our life cycle and CO₂ assessments. We then drew up an appropriate materiality matrix (see "Fig. 2, Priority sustainability topics at V-ZUG", page 16).</p> <p>See "Company profile", page 8 and GRI 102-48.</p>
GRI 102-47	List of material topics	See "Company profile", page 8.
GRI 102-48	Restatements of information	<p>Whereas in the previous report, we compared "relevance from a stakeholder perspective" with "relevance from V-ZUG's perspective", we are now comparing "relevance from a stakeholder perspective" with "impact on the environment, society and the economy".</p> <p>The revised materiality matrix (see GRI 102-46) has made our focus topics more future-oriented. This is particularly apparent in the focus topic "Products and services for a future-fit society", with its subjects of "Circular product design" and "Sustainable consumption and healthy nutrition".</p> <p>In 2021, we set ourselves specific targets for 2030 for the four focus topics, and illustrated these in a 2025 roadmap with tangible measures and key performance indicators. An overview of the specific targets and results can be found under "Targets, facts and figures" in each of the sections.</p> <p>See "Company profile", page 8.</p>
GRI 102-49	Changes in reporting	No significant changes were made during the reporting period. Adjustments to the emphasis of the content are explained in GRI 102-46 and GRI 102-48. This resulted in the following GRI indicators being supplemented: GRI 102-17, GRI 204, GRI 303 (2018) and GRI 306 (2020).
GRI 102-50	Reporting period	1 January 2021 to 31 December 2021, reporting date: 31 December 2021
GRI 102-51	Date of most recent report	29 April 2021
GRI 102-52	Reporting cycle	Annual

Indicator	Description	Comment/reference
Reporting procedure (2016)		
GRI 102-53	Contact point for questions regarding the report	Marcel Niederberger, marcel.niederberger@vzug.com (Head of Sustainability)
GRI 102-54	Claims of reporting in accordance with the GRI Standards	V-ZUG's 2021 Sustainability Report was drawn up in accordance with the GRI Standards, "Core" option.
GRI 102-55	GRI content index	This index contains references to the relevant information and data in the report. The version (year) of the GRI Standards upon which the details are based is noted at a suitable point.
GRI 102-56	External assurance	The 2021 Sustainability Report has not been externally audited.

Specific details

Aspect	Indicator	Description	Comment/reference
Economy			
Economic performance GRI 201 (2016)	GRI 103-1 to 3	Management approach disclosures	See "Company profile", page 8.
	GRI 201-1	Direct economic value generated and distributed	See "Financial Report", 2021 Annual Report (page 68 ff).
Indirect economic impacts GRI 203 (2016)	GRI 103-1 to 3	Management approach disclosures	See "Company profile", page 8, "Entrepreneurship for sustainable prosperity", page 59 and on the website.
	GRI 203-1	Infrastructure investments and services supported	V-ZUG invests via various projects and partnerships in its production facilities and a sustainable, integrated infrastructure, particularly at its main site in Zug (see Tech Cluster Zug) and with the new building for V-ZUG Kühltechnik AG in Sulgen. See "Environment and climate protection", page 45, "Entrepreneurship for sustainable prosperity", page 59, and segment report for "Real Estate", 2021 Annual Report, page 26.
Procurement practices GRI 204 (2016)	GRI 103-1 to 3	Management approach disclosures	See "Company profile", page 8 and "Entrepreneurship for sustainable prosperity", page 59. Published documents (accessible via website): <ul style="list-style-type: none"> ▪ V-ZUG Group Code of Conduct
	GRI 204-1	Proportion of spending on local suppliers	Around 60 percent of our suppliers are based in Switzerland, and another 30 percent or so are located in nearby European countries. We obtain most of our electronics components from highly specialized markets in Asia.

Aspect	Indicator	Description	Comment/reference																												
Environment																															
Materials GRI 301 (2016)	GRI 103-1 to 3	Management approach disclosures	<p>See "Products and services for a future-fit society", page 20 and "Environment and climate protection", page 45.</p> <p>Maintaining an intact environment is what motivates us to continually improve our products and processes, use resources sparingly and minimize emissions. V-ZUG's organization and its strategy uncompromisingly support adherence to all applicable laws and regulations in order to safeguard the environmental management system. As well as adhering to all applicable laws, regulations and the ISO 14001 standard (at the Zug site), the environmental management system ensures that environment-related activities are carried out systematically, effectively and in a targeted manner. Numerous supporting processes and specification documents have been drawn up and stored. Subjects such as hazardous goods, dealing with hazardous substances, environmental protection and ensuring RoHS and REACH conformity are therefore documented and ongoing training takes place.</p> <p>Published documents (accessible via website):</p> <ul style="list-style-type: none"> ISO 14001 certificate (ZUG site) 																												
	GRI 301-1	Materials used by weight or volume	<p>Materials used by type (in tonnes):</p> <table border="1"> <thead> <tr> <th>Type of material</th> <th>2019</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td>Iron</td> <td>6405</td> <td>6884</td> <td>7426</td> </tr> <tr> <td>Stainless steel</td> <td>1796</td> <td>1537</td> <td>1755</td> </tr> <tr> <td>Aluminium</td> <td>171</td> <td>196</td> <td>229</td> </tr> <tr> <td>Non-ferrous metal</td> <td>80</td> <td>87</td> <td>94</td> </tr> <tr> <td>Oils, fats, lubricants</td> <td>24</td> <td>24</td> <td>21</td> </tr> <tr> <td>Hazardous substances</td> <td>430</td> <td>459</td> <td>516</td> </tr> </tbody> </table>	Type of material	2019	2020	2021	Iron	6405	6884	7426	Stainless steel	1796	1537	1755	Aluminium	171	196	229	Non-ferrous metal	80	87	94	Oils, fats, lubricants	24	24	21	Hazardous substances	430	459	516
Type of material	2019	2020	2021																												
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Aspect	Indicator	Description	Comment/reference																							
Energy GRI 302 (2016)	GRI 103-1 to 3	Management approach disclosures	See "Environment and climate protection", page 45.																							
	GRI 302-1	Energy consumption within the organization	Absolute energy consumption in terajoules: <table border="1"> <thead> <tr> <th></th> <th>2019</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td></td> <td>113.5</td> <td>113.2</td> <td>117.4</td> </tr> </tbody> </table> <p>See "Targets, facts and figures", page 50 in "Environment and climate protection".</p>		2019	2020	2021		113.5	113.2	117.4															
		2019	2020	2021																						
	113.5	113.2	117.4																							
GRI 302-3	Energy intensity	See "Targets, facts and figures", page 50 in "Environment and climate protection".																								
Water and waste water GRI 303 (2018)	GRI 103-1 to 3	Management approach disclosures	See "Products and services for a future-fit society", page 20 and "Environment and climate protection", page 45. Published documents (accessible via website): <ul style="list-style-type: none"> ISO 14001 certificate (ZUG site) Environmental policy (Zug site) 																							
	GRI 303-3	Water withdrawal	Water withdrawal by site in megalitres: <table border="1"> <thead> <tr> <th></th> <th>2019</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td>Zug</td> <td>25.4</td> <td>26.9</td> <td>29.3</td> </tr> <tr> <td>Arbon</td> <td>14.2</td> <td>19.1</td> <td>19.5</td> </tr> <tr> <td>Sulgen</td> <td>-</td> <td>-</td> <td>0.4</td> </tr> <tr> <td>Changzhou</td> <td>0.3</td> <td>0.5</td> <td>0.4</td> </tr> <tr> <td>Total</td> <td>39.9</td> <td>46.5</td> <td>49.6</td> </tr> </tbody> </table> <p>The water withdrawn is equivalent to the water fed back.</p>		2019	2020	2021	Zug	25.4	26.9	29.3	Arbon	14.2	19.1	19.5	Sulgen	-	-	0.4	Changzhou	0.3	0.5	0.4	Total	39.9	46.5
	2019	2020	2021																							
Zug	25.4	26.9	29.3																							
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Sulgen	-	-	0.4																							
Changzhou	0.3	0.5	0.4																							
Total	39.9	46.5	49.6																							

Aspect	Indicator	Description	Comment/reference																								
Emissions GRI 305 (2016)	GRI 103-1 to 3	Management approach disclosures	See "Environment and climate protection", page 45. The CO ₂ assessments in Scope 1 and 2, and also the statement regarding carbon-neutrality at production sites, were externally validated by Swiss Climate (see Assurance Statement: Carbon Footprint and Compensation Measures).																								
	GRI 305-1	Direct GHG emissions (Scope 1)	<p>For Scope 1, the following emissions were taken into account:</p> <ul style="list-style-type: none"> Direct emissions of greenhouse gases from sources that are owned or controlled by V-ZUG. <p>Emissions in tonnes of CO₂ equivalent (Scope 1):</p> <table border="1"> <thead> <tr> <th></th> <th>2019</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td>Petrol</td> <td>2</td> <td>2</td> <td>2</td> </tr> <tr> <td>Diesel</td> <td>1914</td> <td>1810</td> <td>1770</td> </tr> <tr> <td>Heating oil</td> <td>517</td> <td>528</td> <td>560</td> </tr> <tr> <td>Natural gas</td> <td>1851</td> <td>1829</td> <td>1957</td> </tr> <tr> <td>Total Scope 1</td> <td>4284</td> <td>4169</td> <td>4290</td> </tr> </tbody> </table> <p>See "Targets, facts and figures", page 50, and explanation of scopes for "Carbon neutrality", (Seite 47) in "Environment and climate protection".</p>		2019	2020	2021	Petrol	2	2	2	Diesel	1914	1810	1770	Heating oil	517	528	560	Natural gas	1851	1829	1957	Total Scope 1	4284	4169	4290
	2019	2020	2021																								
Petrol	2	2	2																								
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	GRI 305-2	Indirect energy-related GHG emissions (Scope 2)	<p>For Scope 2, the following emissions were taken into account:</p> <ul style="list-style-type: none"> Indirect greenhouse gas emissions resulting from the generation of purchased electricity at the headquarters in Zug (V-ZUG AG) and the sites at Arbon / Sulgen (V-ZUG Kühltechnik AG) and Changzhou (V-ZUG (Changzhou) Special Components Co. Ltd.). This corresponds to the reported electricity consumption. Low-emission hydroelectric power is used at Zug and Sulgen. At Arbon, V-ZUG obtains low-emission power from nuclear sources. <p>Emissions in tonnes of CO₂ equivalent (Scope 2):</p> <table border="1"> <thead> <tr> <th></th> <th>2019</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td></td> <td>247</td> <td>280</td> <td>289</td> </tr> </tbody> </table> <p>See "Targets, facts and figures", page 50, and explanation of scopes for "Carbon neutrality", (Seite 47) in "Environment and climate protection".</p> <p>Supplementary note:</p> <p>100% hydropower has been purchased for the production site at Zug for many years, in order to support the expansion of renewable energy. The CO₂ emissions are declared accordingly by certified source (market-based, in accordance with the reporting regulations of the Greenhouse Gas Protocol). The emissions factor used is composed of the direct (Scope 2) and indirect (Scope 3) emissions.</p>		2019	2020	2021		247	280	289																
	2019	2020	2021																								
	247	280	289																								

Aspect	Indicator	Description	Comment/reference						
			<p>For reasons of comparability, the emissions of the power used (location-based) are also shown, based on a calculation method developed by the University of Geneva. This is based on a model that uses actual Swiss market data and an aggregated hourly load profile at the Zug site. This comparison is helpful in discussions regarding the known discrepancy between the power that is purchased and that which is actually used.</p> <p>Power consumption for Zug site: 10,809 MWh</p> <p>Emissions based on power purchased (market-based): 43 tonnes CO₂ (Factor: 4 gCO₂/kWh)</p> <p>Emissions based on power used (location-based): 1,081 tonnes CO₂ (Factor: 100 gCO₂/kWh)</p>						
	GRI 305-3	Other indirect GHG emissions (Scope 3)	<p>For Scope 3, the following emissions were taken into account:</p> <ul style="list-style-type: none"> ▪ Indirect emissions resulting from business travel by air <p>Emissions in tonnes of CO₂ equivalent (Scope 3):</p> <table border="1" data-bbox="831 1084 1481 1160"> <thead> <tr> <th data-bbox="831 1084 895 1106">2019</th> <th data-bbox="1050 1084 1114 1106">2020</th> <th data-bbox="1268 1084 1332 1106">2021</th> </tr> </thead> <tbody> <tr> <td data-bbox="831 1128 879 1151">178</td> <td data-bbox="1050 1128 1098 1151">69</td> <td data-bbox="1268 1128 1316 1151">29</td> </tr> </tbody> </table> <p>See "Targets, facts and figures", page 50, and explanation of scopes for "Carbon neutrality", (Seite 47) in "Environment and climate protection". V-ZUG has a positive influence on the following indirect emissions within Scope 3:</p> <ul style="list-style-type: none"> ▪ Use of V-ZUG appliances: By reducing the energy consumption of our appliances during the usage phase, we are continually reducing the resulting emissions (see "Products and services for a future-fit society", page 20) ▪ Employee commuting: With the mobility strategy at the Zug site, V-ZUG is motivating its employees to use low-emission transport ▪ Purchased products and services: By consciously selecting suppliers who are largely located in close geographical proximity, V-ZUG is reducing the emissions that are generated as a result of transportation in the supply chain (see "Entrepreneurship for sustainable prosperity", page 59) 	2019	2020	2021	178	69	29
2019	2020	2021							
178	69	29							

Aspect	Indicator	Description	Comment/reference																																										
			Screening emissions in tonnes of CO ₂ (Scope 3):																																										
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			The difference in the Scope 3 emissions for business travel shown is due to the inclusion of road and rail travel.																																										
			The categories "Downstream transportation and distribution" (9), "Processing of sold products" (10), "Franchises" (14) and "Investments" (15) were not recorded because they are of minimal relevance in our context.																																										
Waste GRI 306 (2020)	GRI 306-1	Waste generation and significant waste-related impacts	See "Products and services for a future-fit society", page 20, "Environment and climate protection", page 45 and website. Published documents (accessible via website): <ul style="list-style-type: none"> Environmental policy (Zug site) 																																										

Aspect	Indicator	Description	Comment/reference																																																																
	GRI 306-2	Management of significant waste-related impacts	<ul style="list-style-type: none"> See "Products and services for a future-fit society", page 20, "Environment and climate protection", page 45 and website. 																																																																
	GRI 306-3	Waste generated	<p>Waste by type (in tonnes):</p> <table border="1"> <thead> <tr> <th>Type of waste</th> <th>2019</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td>Waste wood</td> <td>832.8</td> <td>600.3</td> <td>688.4</td> </tr> <tr> <td>Bulky industrial/commercial items</td> <td>263.7</td> <td>216.0</td> <td>236.7</td> </tr> <tr> <td>Plastics</td> <td>67.2</td> <td>53.3</td> <td>45.3</td> </tr> <tr> <td>Scrap metal</td> <td>1632.9</td> <td>1624.9</td> <td>1866.6</td> </tr> <tr> <td>Paper/cardboard</td> <td>745.5</td> <td>505.3</td> <td>528.9</td> </tr> <tr> <td>Oils, fats, lubricants</td> <td>6.0</td> <td>9.0</td> <td>14.0</td> </tr> <tr> <td>Special waste</td> <td>13.0</td> <td>13.0</td> <td>28.0</td> </tr> <tr> <td>Returned household appliances*</td> <td>1116.4</td> <td>1086.3</td> <td>1304.8</td> </tr> <tr> <td>Other (old tyres, electrical waste, green waste)</td> <td>52.6</td> <td>26.6</td> <td>26.2</td> </tr> </tbody> </table> <p>*This figure corresponds to the number of household appliances that customers returned to V-ZUG via its own service organization. In the Swiss market (in 2021, approx. 90% of V-ZUG appliances sold were sold in the Swiss market) virtually 100% of the household appliances in circulation are returned for professional disposal (the collection rate is virtually 100%). Details regarding the collection rate and also the recycling rate are published each year in the annual report of the SENS Foundation (tasked by manufacturers to organize the return and professional recycling of electrical appliances). V-ZUG plays an active role in the SENS Foundation, and CEO Peter Spirig sits on Foundation's Board of Trustees.</p> <p>Waste by disposal type:</p> <table border="1"> <thead> <tr> <th>Type of disposal</th> <th>2019</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td>Recycled</td> <td>76.4%</td> <td>79.7%</td> <td>79.6%</td> </tr> <tr> <td>Composted</td> <td>0.2%</td> <td>0.2%</td> <td>0.3%</td> </tr> <tr> <td>Incinerated</td> <td>23.2%</td> <td>19.7%</td> <td>19.5%</td> </tr> <tr> <td>Special waste</td> <td>0.3%</td> <td>0.3%</td> <td>0.6%</td> </tr> <tr> <td>Landfill</td> <td>0.0%</td> <td>0.0%</td> <td>0.0%</td> </tr> </tbody> </table> <p>Scrap metal and returned household appliances are recycled and waste wood is incinerated. Hazardous waste (oils, fats, lubricants and other special waste) makes up a small proportion of the waste generated, and is disposed of or recycled separately.</p>	Type of waste	2019	2020	2021	Waste wood	832.8	600.3	688.4	Bulky industrial/commercial items	263.7	216.0	236.7	Plastics	67.2	53.3	45.3	Scrap metal	1632.9	1624.9	1866.6	Paper/cardboard	745.5	505.3	528.9	Oils, fats, lubricants	6.0	9.0	14.0	Special waste	13.0	13.0	28.0	Returned household appliances*	1116.4	1086.3	1304.8	Other (old tyres, electrical waste, green waste)	52.6	26.6	26.2	Type of disposal	2019	2020	2021	Recycled	76.4%	79.7%	79.6%	Composted	0.2%	0.2%	0.3%	Incinerated	23.2%	19.7%	19.5%	Special waste	0.3%	0.3%	0.6%	Landfill	0.0%	0.0%	0.0%
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Aspect	Indicator	Description	Comment/reference												
	GRI 306-4	Waste diverted from disposal	<p>Waste by disposal type in tonnes:</p> <table border="1"> <thead> <tr> <th>Type of disposal</th> <th>2019</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td>Recycled</td> <td>3612.9</td> <td>3297.0</td> <td>3770.3</td> </tr> <tr> <td>Composted</td> <td>8.0</td> <td>8.0</td> <td>15.1</td> </tr> </tbody> </table> <p>Main recycling partner for returned appliances: Thommen Recycling, ISO 14001-certified.</p> <p>We do not export any waste.</p>	Type of disposal	2019	2020	2021	Recycled	3612.9	3297.0	3770.3	Composted	8.0	8.0	15.1
Type of disposal	2019	2020	2021												
Recycled	3612.9	3297.0	3770.3												
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	GRI 306-5	Waste directed to disposal	<p>Waste by disposal type in tonnes:</p> <table border="1"> <thead> <tr> <th>Type of disposal</th> <th>2019</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td>Incinerated</td> <td>1096.4</td> <td>816.1</td> <td>925.2</td> </tr> <tr> <td>Special waste</td> <td>13.0</td> <td>13.0</td> <td>28.0</td> </tr> </tbody> </table> <p>We do not dispose of any waste in landfill sites.</p>	Type of disposal	2019	2020	2021	Incinerated	1096.4	816.1	925.2	Special waste	13.0	13.0	28.0
Type of disposal	2019	2020	2021												
Incinerated	1096.4	816.1	925.2												
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Supplier environmental assessment GRI 308 (2016)	GRI 103-1 to 3	Management approach disclosures	<p>See "Entrepreneurship for sustainable prosperity", page 59</p> <p>Published documents (accessible via website):</p> <ul style="list-style-type: none"> Environmental policy (Zug site) 												
	GRI 308-2a	Number of suppliers assessed for environmental impact	<p>See "Targets, facts and figures", page 63 in "Entrepreneurship for sustainable prosperity".</p>												
Social															
Employment GRI 401 (2016)	GRI 103-1 to 3	Management approach disclosures	<ul style="list-style-type: none"> See "Healthy and committed employees", page 32. 												

Aspect	Indicator	Description	Comment/reference																		
	GRI 401-1	Total number and rate of newly hired employees and staff turnover	<p>Number of newly hired employees:</p> <table border="1"> <thead> <tr> <th>2019</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td>185</td> <td>246</td> <td>258</td> </tr> </tbody> </table> <p>Rate of newly hired employees:</p> <table border="1"> <thead> <tr> <th>2019</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td>10.8%</td> <td>14.2%</td> <td>14.7%</td> </tr> </tbody> </table> <p>Staff turnover:</p> <table border="1"> <thead> <tr> <th>2019</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td>12.0%</td> <td>11.2%</td> <td>12.5%</td> </tr> </tbody> </table>	2019	2020	2021	185	246	258	2019	2020	2021	10.8%	14.2%	14.7%	2019	2020	2021	12.0%	11.2%	12.5%
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Occupational safety GRI 403 (2018)	GRI 103-1 to 3	Management approach disclosures	<p>See "Healthy and committed employees", page 32.</p> <p>The health and safety at work policy forms part of the management process and supports the V-ZUG organization and its strategy. Numerous processes and specification documents are stored in the internal management system. Safety management conforms with legal requirements and meets the guidelines published by the Federal Commission for Occupational Safety and also the ISO 45001 standard (Zug site). The organization actively seeks not only to meet the minimum legal requirements, but also to get employees to participate actively by involving them in work processes and promptly implementing suggestions for improvements. Internal occupational safety experts and the in-house paramedic (at the Zug site) are available to advise employees in all matters regarding health, the prevention of occupational accidents, occupational illnesses and leisure accidents. Training and campaigns are intended to motivate managers and staff to incorporate occupational health and safety into their everyday activities.</p> <p>Published documents (accessible via website):</p> <ul style="list-style-type: none"> ▪ ISO 45100 certificate (ZUG site) ▪ Policy on health and safety at work (Zug site) 																		

Aspect	Indicator	Description	Comment/reference																				
	GRI 403-9, 403-10	Work-related accidents, illnesses and lost days	<p>For accidents, we make a distinction between significant work-related accidents, minor work-related accidents and leisure accidents. No such distinction is made for illnesses when recording statistics.</p> <p>Lost hours by cause:</p> <table border="1"> <thead> <tr> <th>Cause</th> <th>2019</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td>Illness</td> <td>96,439</td> <td>100,784</td> <td>109,410</td> </tr> <tr> <td>Work-related accidents</td> <td>6,864</td> <td>6,877</td> <td>9,619</td> </tr> <tr> <td>Non-work-related accidents</td> <td>19,319</td> <td>13,234</td> <td>13,837</td> </tr> <tr> <td>Total</td> <td>122,622</td> <td>120,895</td> <td>132,866</td> </tr> </tbody> </table> <p>See "Targets, facts and figures", Seite 36 in "Healthy and committed employees"</p>	Cause	2019	2020	2021	Illness	96,439	100,784	109,410	Work-related accidents	6,864	6,877	9,619	Non-work-related accidents	19,319	13,234	13,837	Total	122,622	120,895	132,866
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Training and education GRI 404 (2016)	GRI 103-1 to 3	Management approach disclosures	See "Healthy and committed employees", page 32																				
	GRI 404-2	Programmes for upgrading employee skills and transition assistance programmes	<p>As a means of enhancing employability, professional development is in the interests, and is the responsibility, of both V-ZUG and its employees. With the three-tier competency model and "V-ZUGconnect", V-ZUG specifically supports the promotion of individual talents and a culture of lifelong learning. Employees have the right, on request, to be released from their work for professional development within or outside the company, provided certain conditions are met. V-ZUG will pay all or part of the costs of the further training on request.</p> <p>For more information, see "Healthy and committed employees", page 32.</p>																				

Aspect	Indicator	Description	Comment/reference																																																											
Diversity and equal opportunities GRI 405 (2016)	GRI 103-1 to 3	Management approach disclosures	See "Healthy and committed employees", page 32 and website. V-ZUG regularly conducts an equal pay analysis with the help of external experts.																																																											
	GRI 405-1	Percentage of people in governance bodies and among employees, by gender and age group	<p>Employees by gender and hierarchical level: (including Board of Directors)</p> <table border="1"> <thead> <tr> <th>Gender</th> <th>2019</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td>Women on the Board of Directors</td> <td>0</td> <td>3</td> <td>3</td> </tr> <tr> <td>Men on the Board of Directors</td> <td>3</td> <td>3</td> <td>3</td> </tr> <tr> <td>Women on the Executive Committee</td> <td>0</td> <td>1</td> <td>2</td> </tr> <tr> <td>Men on the Executive Committee</td> <td>6</td> <td>7</td> <td>6</td> </tr> <tr> <td>Female managers</td> <td>98</td> <td>104</td> <td>107</td> </tr> <tr> <td>Male managers</td> <td>419</td> <td>413</td> <td>408</td> </tr> <tr> <td>Female employees</td> <td>254</td> <td>274</td> <td>273</td> </tr> <tr> <td>Male employees</td> <td>932</td> <td>933</td> <td>965</td> </tr> <tr> <td>Total women</td> <td>352</td> <td>382</td> <td>385</td> </tr> <tr> <td>Total men</td> <td>1360</td> <td>1356</td> <td>1382</td> </tr> </tbody> </table> <p>Employees by age (excl. Board of Directors):</p> <table border="1"> <thead> <tr> <th>Age group</th> <th>2019</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td>Under 30</td> <td>286</td> <td>313</td> <td>308</td> </tr> <tr> <td>30 - 50</td> <td>875</td> <td>863</td> <td>907</td> </tr> <tr> <td>Over 50</td> <td>548</td> <td>556</td> <td>546</td> </tr> </tbody> </table> <p>See "Healthy and committed employees", page 32 and "Corporate governance", 2021 Annual Report, page 38, for detailed information on members of the Board of Directors and Executive Committee (including ages).</p>	Gender	2019	2020	2021	Women on the Board of Directors	0	3	3	Men on the Board of Directors	3	3	3	Women on the Executive Committee	0	1	2	Men on the Executive Committee	6	7	6	Female managers	98	104	107	Male managers	419	413	408	Female employees	254	274	273	Male employees	932	933	965	Total women	352	382	385	Total men	1360	1356	1382	Age group	2019	2020	2021	Under 30	286	313	308	30 - 50	875	863	907	Over 50	548	556
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Supplier social assessment GRI 414 (2016)	GRI 103-1 to 3	Management approach disclosures	See "Entrepreneurship for sustainable prosperity", page 59. Examples of relevant internal documents: <ul style="list-style-type: none"> ▪ Supplier audit questionnaire ▪ Supplier contract 																																																											
	GRI 414-2a	Number of suppliers assessed for social impact	See "Targets, facts and figures", page 63 in "Entrepreneurship for sustainable prosperity"																																																											

Aspect	Indicator	Description	Comment/reference
Customer health and safety GRI 416 (2016)	GRI 103-1 to 3	Management approach disclosures	See "Products and services for a future-fit society", page 20 and "Entrepreneurship for sustainable prosperity", page 59
	GRI 416-1	Assessment of the health and safety impacts of product and service categories	All operating instructions for our appliances contain information on safe use, proper disposal of packaging materials and of the appliance, as well as tips for saving energy (and water, in the case of washing machines). Our appliances meet the IEC 60335-1 standard (Safety of electrical appliances for household use). Furthermore, our appliances satisfy the EU's RoHS and the WEEE directives. For the WEEE directive, this means in particular that all V-ZUG appliances are labelled according to the standard and the operating instructions contain information about proper disposal. In addition, in the installation instructions for the appliances, which are aimed directly at installation professionals, we describe what needs to be taken into account when installing our appliances for them to function as well as possible, with maximum energy efficiency.
	GRI 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	No incidents.
Socio-economic compliance GRI 419 (2016)	GRI 103-1 to 3	Management approach disclosures	See "Entrepreneurship for sustainable prosperity", page 59
	GRI 419-1	Non-compliance with laws and regulations in the social and economic area	No detailed information published for reasons of confidentiality.