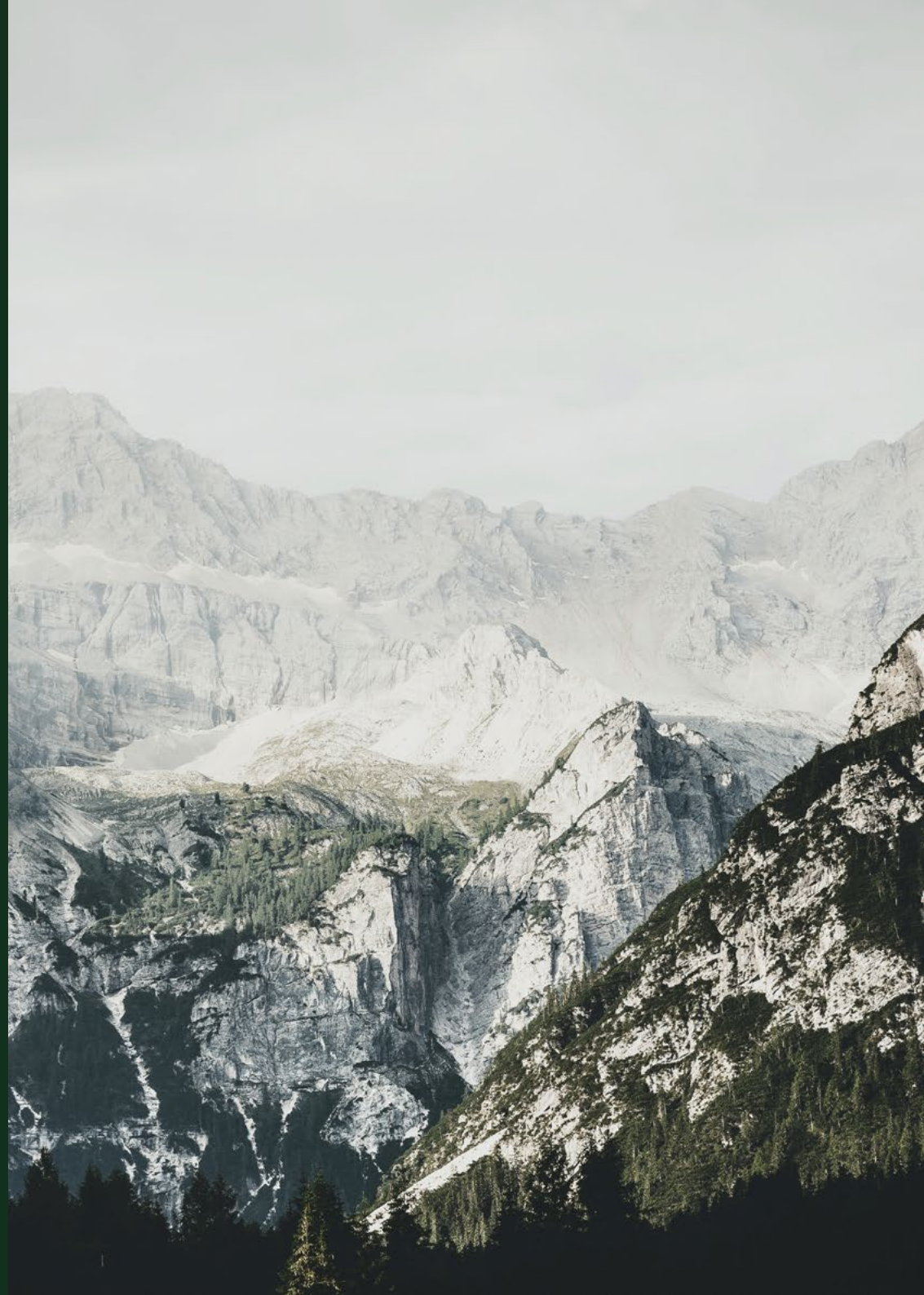


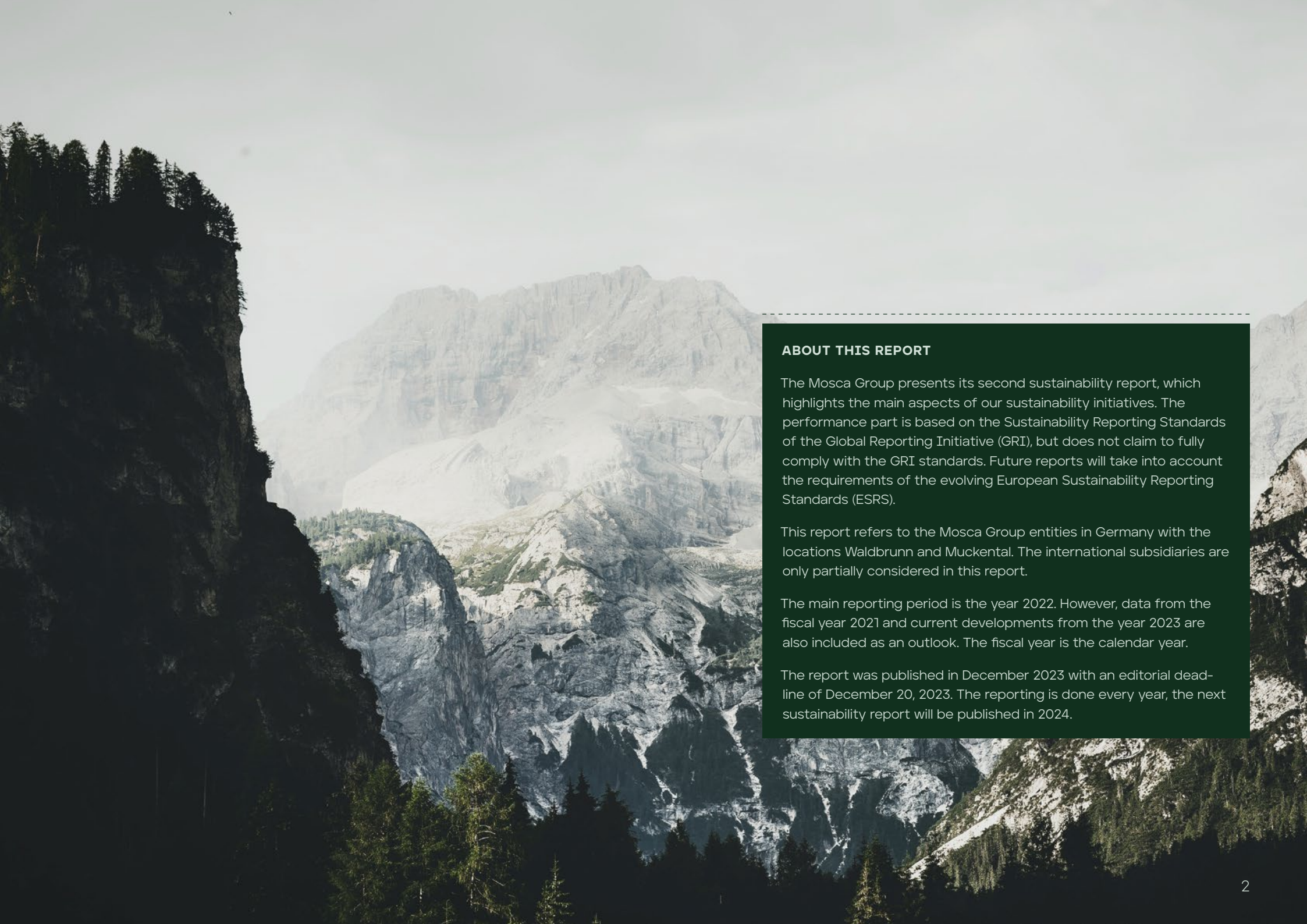
NONSTOP RESPONSIBLE

**Our Path towards
more Sustainability**

Sustainability Report 2022

MOSCA 





ABOUT THIS REPORT

The Mosca Group presents its second sustainability report, which highlights the main aspects of our sustainability initiatives. The performance part is based on the Sustainability Reporting Standards of the Global Reporting Initiative (GRI), but does not claim to fully comply with the GRI standards. Future reports will take into account the requirements of the evolving European Sustainability Reporting Standards (ESRS).

This report refers to the Mosca Group entities in Germany with the locations Waldbrunn and Muckental. The international subsidiaries are only partially considered in this report.

The main reporting period is the year 2022. However, data from the fiscal year 2021 and current developments from the year 2023 are also included as an outlook. The fiscal year is the calendar year.

The report was published in December 2023 with an editorial deadline of December 20, 2023. The reporting is done every year, the next sustainability report will be published in 2024.

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Dear readers

in front of you is a new report on our sustainability measures – behind us an exciting business year with big steps, efforts and successes.

Also our second sustainability report was created out of our own motivation and without any external obligation – which is in line with our self-perception as industry pioneer. In this report, we show how we deal with the challenges and requirements in the field of sustainability – whether imposed from outside or by ourselves. We disclose our solutions and demonstrate how we consistently

**OUR GOAL:
TO BECOME THE
MOST SUSTAINABLE
PROVIDER OF END-
OF-LINE SOLUTIONS
AND CONSULTING.**

work towards our goal: to become the most sustainable end-of-line provider for complete packaging solutions. This also includes sound consulting services for our customers.

For this, we have laid important foundations in several areas in 2022. For example, we started at the beginning of the year with the conception of our Mosca TechCenter. There, we support our customers through extensive testing of their transport security to find the most resource-efficient and safest packaging solution. This concept is complemented by our newly developed CO₂ product calculator, which enables deriving precise information of the environmental impact of the packaging materials used. For this, we have developed the first data basis of its kind and intend to create new standards in collaboration with our industry partners.

At the same time, we took measures to increase the recycling content of our strapping material. Because although we have been achieving recycling rates of up to 80 % for several years, the seamless circular economy with fully recycled and recyclable materials as well as the reintegration of our own strap into our material cycle remains our goal. At the same time, we researched production and application possibilities of bio-based materials and were able to lay a decisive foundation with the International Sustainability and Carbon Certification (ISCC), a certification for the use of bio-based polypropylene.

We also took the necessary precautions to minimize our impact on the environment and certified our environmental management system according to DIN EN ISO 14001 in 2023. For example, we installed a district heating network and reduced the heat generation from previously eleven used boilers to two.



Simone Mosca – CEO Mosca GmbH

In addition, we aimed for a third certificate: in 2023, we voluntarily had our organization checked for compliance with the Supply Chain Due Diligence Act (LkSG). This was preceded by numerous measures in our organization, such as documenting processes and optimizing our sustainability management. We also adapted the organization of our sustainability committee in this context: In 2022, we not only filled the remaining positions and enabled team members, but also made preparations for an ESG-Council, which is firmly anchored in the organizational matrix. This council will be globally responsible for all sustainability issues in the future and coordinate all departments that work on projects such as the next edition of our sustainability report.

We are proud of these steps that we have taken in 2022 in the field of sustainability. In doing so, we fulfill our obliga-

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tion to society and future generations. Especially in German mechanical engineering, we can do a lot to meet the big social issues: We provide our customers with durable, energy-efficient products and rely on modular designs and recyclable raw materials and components already during the planning phase.

Additionally, we are creating sustainable structures in the plastics sector, which is often viewed critically, with the lowest possible and exclusively demand-oriented resource consumption and close cooperation between customers and those responsible for recycling – and thus also offer the next generation of skilled workers attractive, meaningful jobs.

As you can see: On our path, we are on the move as an entire organization. We are continuing to expand our range of sustainable packaging solutions and are creating transparency regarding the associated impact with reliable figures. And the road ahead has also become more transparent: With the help of realistic interim goals and concrete measures, we have bundled our vision into compact packages and secured it for the future.



Simone Mosca
CEO Mosca GmbH



We, Mosca GmbH, are pleased to present our sustainability report for the year 2022. This report demonstrates our continuous commitment and significant achievements in the field of sustainability.

We are innovative and link corporate success to sustainability. The topic of sustainability has long been deeply rooted in the company and all areas. We are convinced that long-term corporate growth will only be possible if sustainability is taken into account. We want to increasingly engage beyond the boundaries of our own company and, above all, act as a sustainability consultant for our customers and help them to operate as sustainably as possible.

In line with the Global Reporting Initiative (GRI) reporting standard, we provide insights into our comprehensive efforts. Even before we are obliged to report in accordance with the Corporate Social Responsibility Directive (CSRD) as part of the extension of the reporting obligation in the 2025 financial year (with the first report in 2026), we want to integrate and comply with the European Sustainability Reporting Standards (ESRS) in the future. Our report mainly includes the sustainability activities of the German sites, Waldbrunn and Muckental, but also international initiatives and – as an outlook – important developments in 2023.

In 2022, we took decisive steps to continue to pioneer as a leading provider in the field of end-of-line packaging solutions. A core project was the establishment of our Mosca TechCenter, which helps our customers find the optimal

packaging solution in terms of resource efficiency and safety through comprehensive testing. A highlight is our innovative CO₂ product calculator, which provides precise information about the environmental impact of the packaging materials used. This approach will enable us to establish new standards in collaboration with industry partners. In addition, we intensified our efforts to increase the recycling content of our strapping material, as our goal is a complete circular economy with fully recycled and/or recyclable materials. Our research also focused on bio-based materials, and we underwent certification according to the International Sustainability and Carbon Certification (ISCC).

Our company profile, characterized by an extensive portfolio of end-of-line systems and a global network with subsidiaries in 19 countries, confirms our status as a global technology leader. The production of our straps in Germany, Malaysia, and the USA, increasingly using recycled material, is proof of our commitment to sustainability and quality.

Our strategy "Nonstop Responsible" represents a holistic approach that integrates sustainability into all areas of the organization. We focus on creating a resource-efficient and sustainable future in collaboration with our customers and suppliers. Our vision of becoming the most sustainable provider in our sector is firmly anchored in our corporate strategy, supported by our

group-wide sustainability committee. We communicate our progress and challenges transparently through various channels, including our sustainability newsletter and our customer magazine.

In addition to our ambition to be a good and responsible employer for our employees, the commitment to human rights and environmental protection in our global supply chains is an essential element of our sustainability efforts. We proactively faced the requirements of the Supply Chain Due Diligence Act (LkSG) and implemented numerous measures within our organization to make our supply chain transparent and fair. Compliance and improvement of human rights standards is as important to us as the search for ecologically sustainable suppliers. Our progressive approach was recognized by an assessment of the consulting firm ideas & more, which rated our performance in the field of sustainability and LkSG core requirements as very good. In conclusion, we made significant progress in 2022 in terms of our environmental impact and the quality of our products and services. We are proud of our achievements in the field of human rights and sustainability and continue to strive to improve our performance and meet or exceed the expectations of our stakeholders. Our commitment to responsible business management that respects human rights, environment, and society reflects the values of Mosca, which are based on integrity, transparency, and sustainability. ■



NONSTOP PERFORMANCE

Mosca – On the path towards an even more sustainable company

1.1

The Profile of Mosca

Under the motto Nonstop Performance, Mosca offers a comprehensive portfolio of holistic end-of-line systems for transport packaging, which includes strapping machines, stretch wrappers and related consumables.

Whether simple standard models, individual special machines or fully automatic high-performance systems including digital features: With comprehensive service and consulting offers, Mosca stands by its customers as a global partner from development to production to maintenance. Straps made of materials such as polypropylene (PP) or polyethylene terephthalate (PET) with increasing recycling content are

produced by Mosca in Germany, Malaysia and the USA. The family-owned company, founded in 1966, has its headquarters in Waldbrunn (Baden-Württemberg) and is represented with 27 subsidiaries in 19 countries, including seven production sites in Germany, Malaysia, Canada, Spain and the USA. In total, the company employs over 1,250 people worldwide. ■



1.1.1

Mosca in Numbers 2022



1966

Founding year

7

Production sites

27

Subsidiaries

273

Mio. € Turnover (global) *

70 %

Export rate

1,250

Employees worldwide

599

Employees Germany

* At the time of publication of the report, this was a provisional value.

1.1.2 Strategy & Management

VISION

Deliver the world's most effective and sustainable solutions for safe and secure product handling.

MISSION

Combine smart and innovative technology with application-based engineering and best-in-class customer support to provide superior end-of-line packaging systems.

We continuously strive for exceptional performance through a global organization dedicated to a culture that values employee empowerment, sustainable practices and corporate responsibility to the benefit of all stakeholders.

The CEOs of the Mosca Group:
Timo Mosca, Simone Mosca &
Alfred Kugler (from right to left)



Strategic pillars:

- + **Focus:** Our core business is strapping systems. We are a customer-focused Technology and Service Company. Innovation & Excellence are part of Mosca's DNA and drive all aspects of our business. Our products stand for quality, efficiency, reliability and sustainability.
- + **Diversification:** We build complete end-of-line systems and integrate with up- and downstream solutions. We foster strategic alliances with integrators and service providers. We actively monitor our business network to enter into new industries and market opportunities.
- + **Globalization:** We think global and act local through our worldwide presence with guidance from HQ's corporate governance and an entrepreneurial approach to meet local market needs. We work with well-defined, lean processes and standard integrated systems. We lead the transformation to digitalization and Industry 4.0 in our company and products.
- + **Growth:** Our growth is based on organic business growth, strategic partnerships and acquisitions. Continued economic success with a long-term perspective ensures financial health and is the basis for sustainable growth and innovation.
- + **Culture:** We promote the values of a family-owned company: Base internal and external relationships on mutual trust, respect and open communication. We have a clear leadership philosophy and develop the key competences of our team members. Responsibility and accountability are binding duties for every employee. Continuous improvement is a binding management principal and a deeply rooted company value.
- + **Change:** Chance: We see change always as a chance, not a threat. Awareness: Tomorrow's challenges require new solutions. Attitude: We set a positive example and lead change through personal involvement. Commitment: We lead through our actions. We promote open, constructive communication and information exchange with all stakeholders.

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MOSCA VALUES

Our five Mosca values "We-Feeling, Trust Appreciation, Openness, Responsibility," were developed and communicated for our German locations in 2018/2019. At the same time, value sponsors from different departments were defined. The value sponsors cover different hierarchical

levels, areas and both German locations. Since the employees move different topics globally, the values are not specified for the entire group. Other subsidiaries, such as Mosca Direct UK, have already defined individual values or will do so in the future.



We-Feeling

We take time to strengthen our cohesion.

We listen and ensure understanding.

We celebrate our successes together.

Together we are Mosca.

Trust

We create trust through respectful and sincere communication.

We trust in the strength of our company.

We strengthen cooperation through mutual trust.

We create a trustworthy basis with our suppliers, customers and partners.



Appreciation

We respect each other in our roles and as individuals.

We acknowledge the work of each individual.

We respect rules.

Openness

Everyone is heard.

We are open and honest with each other.

We are open to breaking new ground.

We are open to criticism.

We maintain an open approach to mistakes.

Mosca Value Center & Value Sponsors

At the beginning of 2023, the value sponsors joined forces again and now meet monthly in the Mosca Value Center to exchange ideas on the topic, bring in new impulses and implement measures so that the Mosca values can be lived even more strongly and naturally in our company and be firmly integrated into work processes. The value sponsors are available to employees in this context as contact persons and develop ideas to make the values even more visible..

Responsibility

Everyone bears responsibility for their actions.

We contribute to the company's success by acting responsibly.

We assume social responsibility.

We handle resources responsibly.

We do not look away. ■

1.2 CLEAR RESPONSIBILITY FOR SUSTAINABILITY

Our “Nonstop Responsible” Strategy

In our first sustainability report for the year 2021, we introduced our sustainability strategy Nonstop Responsible. With it, we take responsibility for our actions as well as our employees, products and supply chains – to shape a resource-efficient, sustainable future together with our customers.

We proceed in a targeted and step-by-step sequence: With our first sustainability report, we assessed the status quo of our sustainability commitment and created an overview of the numerous social and ecological projects and goals that have either already been implemented or are immediately planned. On this basis, we sharpened our goal setting in 2022 and added further ambitious and realistic goals (more on this in the section Goal Catalogue). We prioritize the topic areas with the highest need for action identified in the renewed materiality analysis. Furthermore, we gradually expand our view from our own fields of action to our customers and suppliers.

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**WE HAVE
ANCHORED OUR
SUSTAINABILITY
STRATEGY THROUGH-
OUT THE ENTIRE
ORGANIZATION &
SHARPENED
OUR GOALS.**

Our vision in all this: We want to become the most sustainable end-of-line provider for complete packaging solutions – including holistic consulting services for our customers. To achieve this goal, we have firmly anchored our sustainability commitment in our organization. In our sustainability committee, all relevant departments and levels of our company are represented (more on this in chapter 1.3). In addition, we have firmly anchored our sustainability strategy Non-stop Responsible in Mosca's overall corporate strategy.

IN DIALOGUE WITH OUR STAKEHOLDERS

We involve our internal and external stakeholders in these ongoing processes through transparent communication via various channels: In our sustainability newsletter and the corresponding sections of our quarterly customer magazine, we share the current status, successes – but transparently – also setbacks of our sustainability commitment. We also sharpen the focus on sustainability every year in relevant internal events such as our International Management Meeting with all managing directors of the various Mosca business entities and adjust the strategy and its progress.

Taking the interests of our stakeholders into account is crucial. They not only influence day-to-day operations, but also the strategic direction and ultimately the success of the company.

As part of this year's sustainability report, we have identified our employees, customers and suppliers as the most important stakeholder groups in our organization's environment, taking their impacts and interests into account.

REVIEW OF OUR GOALS AND MEASURES FROM 2021

In our goal catalogue from the sustainability report 2021, we set ourselves mainly long-term goals, which are divided into milestone goals for 2023 and 2027. We have aligned our main focus areas with the following goals for sustainable development of the United Nations (Sustainable Development Goals (SDGs)): (a) SDG 3: Health and Well-being, (b) SDG 4: Quality Education, (c) SDG 12: Sustainable Consumption and Production and (d) SDG 13: Climate Action. Due to the long-term nature of these goals, our focus in 2022 was mainly on the development and implementation of the necessary measures. We describe these in detail in the following chapters of the sustainability report. Moreover, we collected, verified and qualitatively optimized the necessary data on our emissions and resource use in order to develop the following, detailed goal catalogue.

Overall, we used the year 2022 mainly to focus our commitment in the area of sustainability and to create a good basis for our strategic realignment in 2023. Therefore, we did not conduct a new survey and adjustment of our focus areas in 2022. Instead, a more detailed analysis and strategy review was carried out in 2023. ■

OUR FOCUS AREAS 2021



**The participants of the
sustainability strategy
workshop 2022 ↓**



1.2.1

Materiality Analysis

A materiality analysis in the area of sustainability is a process in which a company identifies and evaluates the issues that are of greatest importance both for its business activities and for its stakeholders.

The aim is to identify the aspects that have a significant impact on the company's economic, environmental and social performance and are also highly relevant to its stakeholders. This analysis helps the company to define its sustainability strategy and set priorities in relation to the environment, society and the economy.

The materiality analysis is not an end in itself: it is intended to sharpen awareness, identify gaps and define management requirements - in order to create more transparency both internally and externally. When conducting the materiality analysis, we followed a 3-step process:

1

SELECTION OF TOPICS

from the ecological, social and economic dimension

2

IDENTIFICATION OF STAKEHOLDER RELEVANCE

via an online survey

3

IMPACT ANALYSIS

of the business activities

In the context of the identification of stakeholder relevance, we conducted an online survey with our previously identified key stakeholder groups: employees, customers and suppliers. With the help of this survey, we identified the most important topics for them in relation to the actions of the company Mosca. In parallel, we evaluated the impacts of the topics collected in 2021: For this, we identified and reviewed the respective severity, taking into account the impact and the probability of occurrence, and to what extent the impacts can actually be reduced with which probability.

We then positioned all the topics covered in the stakeholder survey and the impact analysis in our materiality matrix. Area A shows the topics that were classified as relevant both on the basis of the stakeholder survey and the impact analysis and therefore also for the company's sustainable strategic development. The new topic areas

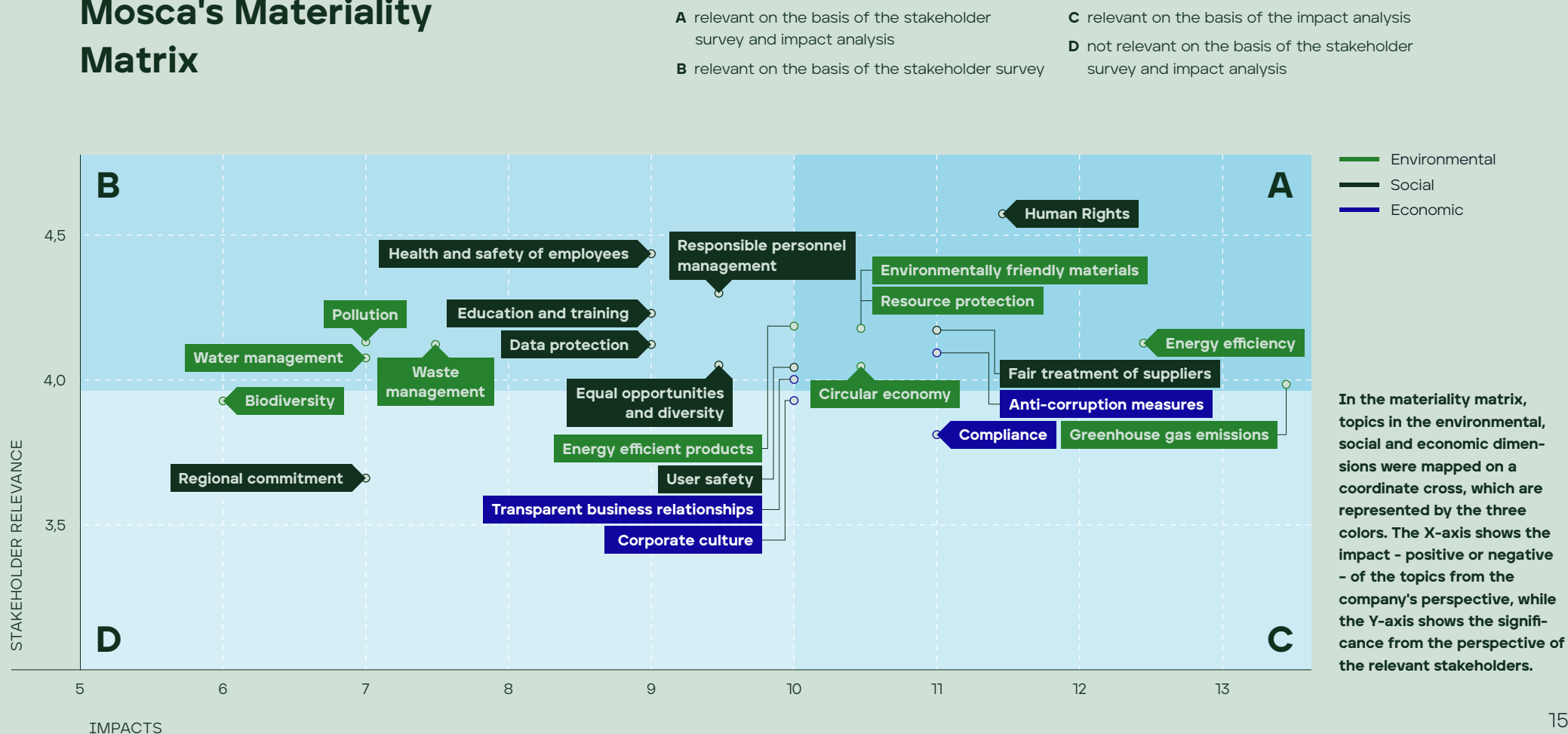
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for 2022 and 2023 are therefore human rights, compliance/anti-corruption and sustainable products. From areas B (relevant based on the stakeholder survey) and C (relevant based on the impact analysis), we are retaining the individual topics of waste management, education and training, responsible personnel management and health and safety of employees and corporate culture. On this basis, we identified the overarching areas of environment, sustainable products, social and governance as our most important fields of action.

We understand the materiality analysis as a continuous process that allows us to integrate topics from stakeholders or newly identified impacts of the company at any time. For example, at the end of 2022, we aligned the analysis of our impacts within the framework of the materiality analysis according to the new requirements of the GRI and ESRS.

OUR MOST IMPORTANT FIELDS OF ACTION: ENVIRONMENT, SUSTAINABLE PRODUCTS, SOCIAL, AND GOVERNANCE.

Mosca's Materiality Matrix



1.2.2 Our Goals

For the material topics we sharpened, specified and supplemented the goals from 2021 with additional points.

We first developed these adjusted goals with the group management and then sharpened them with a further circle of experts. In doing so, we enriched the individual goals with sub-goals and, if possible, also with concrete measures. During this goal development, we partly shifted the thematic focus of our sustainability commitment in order to do justice to the results of the stakeholder survey and impact analysis. Therefore, we will not pursue all the goals from 2021 in the future. Instead, we have added numerous new, ambitious goals. We have integrated KPIs into the respective goals as far as possible.



Environment



Fields of action

- Greenhouse gas emissions
- Waste management

In the area of environment, we detailed the goals set in 2021 and increased our own ambitions in the goal setting. The basis for this was our carbon footprint analysis carried out in 2022 as well as the guidelines of the Science Based Targets Initiative (SBTI). With the current goal catalogue, we not only address the reduction of our direct greenhouse gas emissions and our resource use in the area of energy, but also intensively address our waste management. We have set ourselves the following goals:

GREENHOUSE GAS EMISSIONS

Goal

- Reduction of Scope 1 and Scope 2 emissions by at least 60 % and reduction of Scope 3 emissions by 20 % by 2030 in line with the 1.5°C target of the Paris Agreement, with the year 2022 as baseline.

With this, we take up the goal from 2021 and specify it further. For the achievement of these goals, we have already planned a feasibility analysis at our German locations, in which we will examine the possibilities for a carbon-neutral production and thus also the further possibilities for solar and wind energy.

WASTE MANAGEMENT

Goal

- Reduce absolute waste volume for recovery by 30 % by 2027 (base year 2022).

In the area of waste management, we already developed a first concept in 2022 as part of the preparations for the certification according to ISO 14001 (see goal catalogue 2021), which we can implement, publish and communicate in 2024. In addition, we strive for a continuous reduction of waste by avoiding and reducing packaging. Where this is not possible, we constantly increase the reuse and recycling rates of the remaining waste. For this, we want to sensitize our employees at the German locations through our own communication campaign and thus secure their cooperation.

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Sustainable Products

12 RESPONSIBLE CONSUMPTION AND PRODUCTION



Fields of action

- Circular economy
- Environmentally friendly materials
- Energy efficient products
- Resource use

Also in this area, our focus was mainly on the substantiation and expansion of the goals already formulated in 2021. Especially in the strapping area, we have made our goals even more ambitious and committed ourselves to not only maintaining our previous commitment to building a complete circular economy, but also to achieving important milestones in the recycling ratio by 2030. In addition, we now also take into account the packaging and the emissions of our products throughout their entire life cycle. We want to provide our customers with not only holistically sustainable products, but also inform them about the exact impacts - in order to develop the best possible concepts together.

CIRCULAR ECONOMY

Goals

- By 2030, all Polypropylene products are based on biopolymers or recycled materials.
- By 2030, we reintegrate 50 % of our straps into our material cycle (EU).

We have been achieving a 100 % recycling rate in our PET area for several years and are constantly researching the possibilities of using recycled materials in the PP area. With our goals, we not only ensure compliance with international regulations for the sale and use, but also systematize our research approaches for non-plastic-based materials and their recycling possibilities. In addition, we commit ourselves to designing and implementing cradle-to-cradle concepts in a meaningful way. For this, we are building networks and partnerships in all relevant areas of the circular economy, both today and in the future.

ENVIRONMENTALLY FRIENDLY MATERIALS

Goals

- By 2030, 100 % of PET products globally consist of recycled materials.
- By 2030, we will converse 100% of the packaging of our PET strapping to a model without cardboard and with environmentally friendly film (e.g. recycled, bio PE).

In this area, we continue to focus on the holistic optimization of our PET products. Goal 2 particularly emerged from a status quo analysis in 2022 and further developments in 2023: We already sell some of our strapping material only packed in stretch film and are now analyzing the possibility of further reducing the packaging of our straps without neglecting the safety of the product.

ENERGY EFFICIENT PRODUCTS

Goals

- By 2030, we extend the machine life cycle for at least 50 % of the machines by exchangeable components (in terms of sold quantity).
- By 2027, life cycle assessments (Life Cycle Assessment, LCA according to ISO:14040) for all strap products and top 5 machine types are created.

Also in this area, we formalize our current commitment with the goals: We already rely on modularity during the development of new strapping machines to enable fast and resource-efficient maintenance. In our machine generation Standard-7, which has been in rollout since 2022, this is already serialized.

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With the life cycle assessments of our strap products and most important machine types, we strengthen our positioning as consultants: On this basis, we can inform our customers soundly about the impacts of the machines and materials used and advise them on possible applications and reductions. In doing so, we continue our approaches and goals formulated in 2021 and also ensure transparency towards our stakeholders.

RESOURCE USE

Goal

- By 2030, reduce production scrap in the strap production by 30 % (base year 2023, Germany)

In this field, we once again devote ourselves to the detailed examination and optimization of our production, including research and development in the strapping area. For this, we first sharpen our definition of scrap and then develop a suitable concept for reduction. For this, we also consider and minimize the effects of product changes in our strap production. At the same time, we are already looking for optimization possibilities during production and in the setup of our portfolio itself.

Governance



Fields of action

- Anti-corruption measures & compliance
- Corporate culture

With this new field of our goal catalogue, we dedicate ourselves to the values that we stand for at Mosca. We see law-abiding and ethically impeccable behavior as a prerequisite for sustainable success - and have therefore firmly anchored the topic in our sustainability commitment. In doing so, we extend our view, in line with our newly assigned SDG 16 Peace, Justice and Strong Institutions, beyond our organizational boundaries to our supply chain, with a special focus on combatting corruption and data protection violations.

ANTI-CORRUPTION MEASURES & COMPLIANCE

Goal

- Enforce and ensure a zero-tolerance policy towards corruption, bribery and compliance and data protection violations and ensure that 100 % of our business partners (customers and suppliers) worldwide confirm and comply with these principles through contractual agreements by the end of 2027.

With this goal, we formalize our claim in the area of compliance and pass it on to our worldwide customers and suppliers, in order to use our influence for the minimization

of violations in compliance and data protection. Already in 2021, we created a dedicated position in this field. In 2022, we started with the analysis of risk countries, audits of new and existing suppliers as well as the creation of our guidelines and first training sessions. Now we systematically deepen the cooperation with our customers and suppliers using the guidelines, ensure compliance through random sampling and raise awareness further.

CORPORATE CULTURE

Goal

- By the end of 2024, 100 % of employees worldwide should know the values and the value sponsors of Mosca and align their actions in the company accordingly by 2027, measured by annual surveys. The achievement of the strategic sustainability goals will be anchored in our remuneration model by 2027.

With this goal, we take into account the renewed prioritization of values in our company: With the end of the pandemic, the topic has gained new importance in 2022, which is why we have revived the existing network of internal value sponsors. With the formal inclusion of the values in our sustainability goals, we now ensure that the values gain further presence and are part of the company's daily routine. The anchoring of the sustainability goals in the remuneration model has been present in some positions for several years, now we commit ourselves to expand it.

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Social



Fields of action

- Human rights
- Fair treatment of suppliers
- Responsible personnel management
- Health and well-being

We have integrated various social aspects into our goal catalogue. With these goals, we ensure respectful cooperation – both with our suppliers and with our employees. The well-being of all people in our sphere of influence is a prerequisite for a sustainable economy and therefore an integral part of our sustainability strategy.

HUMAN RIGHTS & FAIR TREATMENT OF SUPPLIERS

Goals

- Check 100% of suppliers for compliance with human rights by 2027 and implement measures to reduce human rights violations in the supply chain. (relevant countries and industries)
- By 2027, a 'Fair Partnership' program will be established with our external TOP 5 suppliers per location (by revenue), which promotes joint innovation projects and ensures an open dialogue.

With these concrete goals, we strengthen the cooperation and communication with our suppliers in the sense of SDG17 Partnerships for the Goals, which has been added as a new focus area, in order to work together on achieving our sustainability goals. In doing so, we extend our view beyond

our own spheres of action and commit ourselves to further advancing interdisciplinary and organizational cooperation and working together on innovations in the field of sustainability.

RESPONSIBLE PERSONNEL MANAGEMENT

Goals

- By 2025, a working time recording model will be established that corresponds to the flexible working hours of Mosca. The number of sick days per employee should not exceed the federal average per year. Employee satisfaction will be at 90% by 2027, measured by annual surveys.

With this goal, we ensure that we can fairly and easily map all activities and work situations in our working time recording even in the changed conditions after the pandemic. We will determine and publish the number of sick days in the future, in order to create transparency and provide information about the general situation of the employees at Mosca. We also continuously expand the offer of further education and training measures as defined in 2021 (more on this in the section Good Employer), but our main focus is on the aspects mentioned above. ■

WE STRENGTHEN
COOPERATION WITH
OUR SUPPLIERS
AND THE WELL-BEING
OF OUR EMPLOYEES.



Our Awards

2022

TOP 100 INNOVATOR

With the award as one of the hundred most innovative medium-sized companies in Germany in 2022, the TOP 100 competition honored our innovation focus. The prize recognizes, among other things, our new developments in the field of digitization, such as our virtual showroom for the intralogistics industry.

WIRTSCHAFTSWOCHEN: MOSCA AMONG THE TOP 10 MOST INNOVATIVE MEDIUM-SIZED COMPANIES

Germany's WirtschaftsWoche magazine recognized our innovative strength and awarded us the 7th place for our technical innovations and sustainable concepts in the field of strapping technology. The innovation score takes into account not only the number of our innovations, the expenditures for research and development, but also our adaptability.



GERMANY'S BEST - SUSTAINABILITY (FOCUS SUSTAINABILITY SEAL)

For the second time in 2022, we received the sustainability seal from Focus Money as part of the study "Germany's Best - Sustainability" by the IMWF (Institute for Management and Economic Research). This takes into account ecological, economic and social aspects of sustainability equally. The top listing honors our commitment to environmental protection, social responsibility and our resource-saving approach.



SIMONE MOSCA AMONG THE 50 TOP FEMALE ENTREPRENEURS

Because of her commitment to more sustainability, the Handelsblatt describes Simone Mosca in a list of the top 50 female entrepreneurs as "the most sustainable CEO in mechanical engineering in Germany". She is passionate about sustainability and drives, among other things, the development of new strapping solutions. ■

1.3

Our Sustainability Committee & Organization

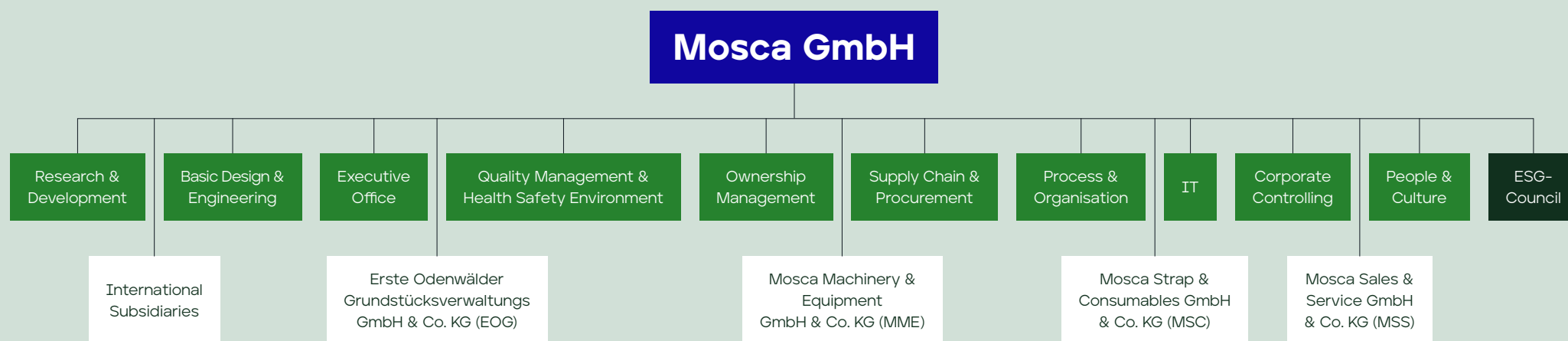
While sustainability has long played an important role at Mosca and has been included in business decisions for many years, the topic has also increasingly been structurally anchored in the company since 2020.

In 2020, a sustainability team was initially launched in the form of a project group, consisting of representatives from the areas of purchasing and procurement, marketing and communication, occupational safety, and quality and environmental management. To anchor sustainability even more firmly in the company, two new positions were created in 2021, namely the sustainability officer and the compliance manager.

The sustainability team was then restructured into a sustainability committee, which exchanges information on a weekly basis. With the goal of representing the views of all relevant areas in this committee in the short to medium term, representatives from the human resources and strap production departments were first added in 2022. In the future, other departments such as finance & controlling, research & development as well as supply chain management will also be represented. From the beginning, CEO Simone Mosca was involved as a corporate sponsor on behalf of the group management and is still in regular and close exchange with the members of the sustainability committee on relevant topics and current developments.

Both the close cooperation with the group management and the appointment and cooperation of sustainability experts from different departments are fundamental prerequisites for us for a successful, strategically anchored and functioning sustainability management. They form the basis for consistency, transparency and a holistic view. In 2022, we also made preparations for an ESG Council firmly anchored in the organizational matrix, which will be responsible for topics in the areas of environmental, social and governance, i.e. environment, social and corporate governance, at the global level from 2023 onwards and will coordinate all departments. ■

Organization & Positioning ESG-Council



1.3.1 Networks & Memberships

In addition to our internal organization and cross-departmental cooperation, partnerships and continuous exchange with external parties are also an important aspect of our sustainability efforts. The following networks and memberships are particularly relevant for us in this context:



Duale Hochschule
Baden-Württemberg
(DHBW)



EcoVadis



Ethik Society



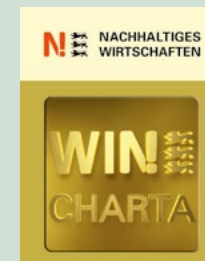
Verband Deutscher
Maschinen- und
Anlagenbauer (VDMA)



Pack4Sustainability



Packaging Valley



WIN-Charta

By signing the “Wirtschaftsinitiative Nachhaltigkeit (WIN)-Charta” of the state of Baden-Württemberg in 2021, we clearly committed ourselves to our economic, ecological and social responsibility and expressed our identification with our economic region.

Also in this context, we prepare and publish a report on our sustainability efforts on an annual basis.



NONSTOP RELIABLE

Responsibility along the entire value chain



2.1 SUPPLY CHAINS AND HUMAN RIGHTS

Focus

on Responsible Business Activities

We are aware of our responsibility for respecting human rights and protecting the environment in our global supply chains. We see it as our moral duty to comply with internationally recognized human rights standards and environmental principles in all our business activities. We know that our success today and in the future depends not only on the quality of our products and services, but also on the way we interact with our business partners, our employees and our stakeholders.

We are convinced that by improving the working conditions, health and safety, fair remuneration and participation of our suppliers and their employees, we make a pos-

itive contribution to the social and ecological development in the countries in which we operate. A fair and sustainable supply chain contributes not only to higher customer satisfaction, better risk prevention and lower dependence on individual suppliers, but also to higher innovation power and stronger employee retention.

The respect for human rights in the supply chains will also receive a legal dimension from 2023 onwards: With the law on corporate due diligence in LkSG, human rights and environmental due diligence obligations

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Outlook 2023:

LkSG check by ideas & more

We achieved the silver standard right away: The management consultancy ideas & more checked which requirements of the LkSG we meet without direct obligation. The result: Our management of sustainability issues and the LkSG core requirements received the rating 'very good', overall, we achieved 7.7 out of 10 possible points.

For this, we not only minimized corporate risks, but also analyzed our own supply chain. This makes it easier for our obligated customers to run LkSG-relevant processes in cooperation with us. As a next step, we are implementing optimizations, for example by training our suppliers and anchoring further measures in our reports.

for companies in Germany along their supply chains are regulated for the first time in a binding manner. We are not directly affected by the LkSG – however, we follow the LkSG regulations strictly and have taken numerous preparations within our organization for this.

The LkSG requires companies to adopt a policy on human rights protection, assign responsibilities for due diligence, conduct a risk analysis and take preventive and remedial

measures based on it. In addition, companies are to establish a complaint procedure, document the compliance with the due diligence act and submit an annual report on it. We see and use the LkSG as an opportunity to review, improve and communicate our existing measures for human rights and environmental due diligence.

THE LKSG DEMANDS
& PROMOTES THE
CAREFUL TREATMENT
OF HUMAN RIGHTS
& THE ENVIRONMENT
ALONG THE ENTIRE
SUPPLY CHAIN.

OPTIMIZATION OF OUR SUPPLY CHAINS

The monitoring and improvement of our own supply chains is just as essential a part of our sustainability efforts as fulfilling our own obligations as a supplier.

In 2022, we achieved significant steps in respecting human rights in our global supply chains. For this, we have committed ourselves to high standards in several areas: For example, we have started publishing an annual statement on our human rights policy since this year. This demonstrates our commitment to protecting and promoting human rights in our business activities. In addition, we have introduced a new policy on conflict minerals based on the OECD model and published a new policy statement on conflict minerals in 2022. This policy obliges us to exercise due diligence and ensure that our products do not contain conflict minerals that contribute to the financing or benefit of armed groups

in conflict regions. To raise awareness of this policy, we also conducted a Conflict Minerals Awareness Session 2022 based on the revised RMI standard training. The target group was comprised of relevant employees with supervisory, decision-making and/or management functions. The training took place in Germany and Malaysia and achieved an attendance rate of 100 %.

DUE DILIGENCE CHECKS BASED ON RISK CATEGORIZATION

To fulfill our due diligence obligations regarding the supply chains, we also conducted basic due diligence checks with a focus on potential new suppliers, high-risk raw materials and high-risk geographic areas. The risk categorization is based on a country/product risk analysis matrix that was conducted in 2021. In this matrix, Malaysia was classified as a high-risk country. Accordingly, a special focus of the due diligence checks was on potential new suppliers with a footprint in or in connection to Malaysia. In addition to these extended checks, we also conducted basic due diligence checks across the entire Mosca Group and invested time in finding ecologically sustainable suppliers as much as possible.

OUTLOOK FOR 2023

For 2023, we have planned and partially implemented further measures. This includes the revision of the Mosca corporate handbook to cover various LkSG-relevant policies. Topics covered include procurement policy, supplier management, hiring policy, anti-discrimination, diversity and equal opportunity, combatting bribery and corruption, preventing harassment and abuse in the workplace, health and safety, and environmental policies. The new version of the handbook is not yet published. We also plan to conduct an employee survey with feedback on the LkSG topics and

work on self-assessment forms for suppliers to assess their compliance with the LkSG requirements.

In addition, we want to expand the LkSG awareness trainings in 2023 to selected Mosca subsidiaries. A total of 28 people from Germany, 10 people from Malaysia and 9 people from the Mosca Asia Group are expected to participate. We will also conduct further due diligence checks of the security reports of production facilities.

COMMITMENT TO RESPONSIBLE BUSINESS ACTIVITIES

These measures demonstrate our commitment to responsible business activities that respect human rights, the environment and society. The commitment also reflects the values of Mosca, which are based on integrity, transparency and sustainability. We are proud of our achievements in the field of human rights and continue to strive to improve our performance and meet or exceed the expectations of our stakeholders. ■

2.2 Sustainable Products

At Mosca, we strive to put the impacts of our actions into perspective from a social responsibility and sustainability perspective. For this, we have comprehensively evaluated our performance towards customers and identified opportunities that are aligned with customer interests.

In this chapter, we look at the changes made in this area in 2022 and identify both progress and possible challenges in implementing our product responsibility. If there are any anomalies in key areas of action, we will classify them and report on the lessons learned and consequences.

Already in our first sustainability report, we formulated clear goals to continuously improve our products and services. We explicitly addressed the ecological requirements for our product development: We systematically integrate environmental compatibility into the development of our product and service portfolio. We pay attention to criteria such as the selection of raw materials, lightweight construction principles, recyclability, extension of product life and the reduction of consumption values.

We also underline our ambitions by investing in sustainable innovations to meet the six environmental objectives of the EU Green Taxonomy.

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Our goal is to reduce the environmental impacts of our products and services, among other things, by taking the following steps:

- + Reducing our energy consumption and climate-relevant emissions
- + Improving material and resource efficiency
- + Maximum use of recycled materials and ecologically compatible raw materials
- + Reducing waste and pollutant inputs, especially by avoiding and disposing of electronic waste
- + Extending the life of our products compared to predecessor products
- + Offering consulting services that help our customers optimize their packaging concepts in terms of sustainability and safety

Our portfolio is growing in the areas of machines and consumables as well as services. To support this growth, we have invested in more productive and efficient production lines. In addition, we continuously improve the processes and procedures in development.

Another important aspect is digitization: Here we see opportunities both in our organization and in our products, as digitization can optimize processes and save resources.

Overall, we pursue a holistic approach in the development of products and services. Our clear goal is to develop solutions that are both ecologically and economically sensible. We place special emphasis on conserving resources and reducing emissions.

HIGHLIGHTS 2022

Mechanical Engineering

In 2022, our company achieved significant technological leaps in machine development. To enable energy-efficient solutions in previously untapped areas, we integrated the SoniXs ultrasonic technology into new products, such as the SoniXs M-RI machine. This allows us to offer our customers energy-efficient and emission-minimized solutions that can reduce their energy costs.

In addition, we have introduced new technology standards of the 7th generation. In particular, by changing the control technology, we reduce the energy consumption and thus also the CO₂ emissions of our solutions. This way, we achieve part of our sustainability goals.

Another important milestone in 2022 was our investment in 3D printing technology for resource-efficient manufacturing. About 5% of our manufacturing hours are already based on additive technologies.

In keeping with the times, we also increasingly use artificial intelligence (AI) in our machines, with our focus particularly on energy-efficient AI models. In this context,

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GOOD TO KNOW

The revolutionary ultrasonic technology for strapping machines, unlike conventional welding methods, generates only low heat. This makes the process not only more energy-efficient, but also safer. Without heat generation, there is no risk of injury and no fire hazard. No smoke, vapors, odors or noticeable noises are emitted that could affect the health of the machine operators.



the general digitization of our solutions also plays an important role: We see it - and especially the use of AI - as a key driver for further improvements in manufacturing processes. Our goal is to integrate adaptive functionalities and data collection into our own optimization and consulting approaches. Through these measures, we can optimize internal and customer-side processes and realize substantial resource savings.

HIGHLIGHTS 2022

Production of PET and PP straps

We introduced several groundbreaking innovations in our strap production in 2022, which underline our ecological responsibility and our commitment to the circular economy:

- + We have continued the trend towards narrower and thinner PET straps. These straps reduce the material consumption and CO₂ emissions per strapping process and offer high strength and reliability at the same time. We have successfully tested and implemented these straps in various industries, such as the food, beverage and paper industry.
- + Also in the field of PP straps, we have advanced the dematerialization by thinner and narrower specifications with more efficient resource utilization. To meet the increasing demand of our customers, we have expanded the production capacity for such straps. These straps enable a higher amount of material per roll and reduce the transport and storage requirements as well as the waste.
- + We have tested the use of paper straps as another sustainable alternative to conventional materials and have already identified possible use cases. · We were able to increase the use of recycled PP in our strapping bands to about 20 % share on average and will be able to increase this significantly again in 2023. At the same time, we ensure the quality and performance of our straps.
- + We were able to increase the use of recycled PP in our strap to an average of 20% and will be able to increase this significantly again next year. At the same time, we ensure the quality and performance of our strap.
- + We have acquired the International Sustainability and Carbon Certification (ISCC). This gives us the opportunity to produce and sell straps based on bio-polymers. These straps are made from circular raw materials that do not compete with food and beverage applications and have a lower CO₂ footprint than fossil plastics. We are proud to be one of the first providers of ISCC-certified straps on the market.
- + We have cooperated with a pioneer company of chemical recycling in the USA in one of our flagship projects to convert pyrolysis oil into credits for biopolymer-based PP. This is a milestone in the development of low-emission consumables, as we can further reduce the share of fossil raw materials in our straps. The pyrolysis oil is obtained from mixed plastic waste that would otherwise end up in landfills or incinerators.
- + We have also developed initial viable approaches to the circularity of straps, which are to be commercialized in the coming years. The idea is to take back the straps after use, recycle them and reuse the raw material to create a closed loop. This significantly reduces the amount of waste and resource consumption, as our bands go through several life cycles. ■



2.3 Sustainable Services

Sustainable Approach to Services and Digitization at Mosca



Our focus on sustainable services and the integration of digitization into our business model are essential components of our corporate strategy.

WE RELY ON
DIGITALIZATION
AND INNOVATION
TO PROVIDE OUR
CUSTOMERS
WITH INDIVIDUAL
ADVICE & SUPPORT.

Our efforts in the service area are closely linked to our customer-oriented strategy: We strive to present ourselves not only as a manufacturer of machines and supplier of consumables, but as a partner who understands and addresses the individual needs of our customers. By taking a holistic view of our customers and their packaging concepts, we position ourselves as an expert at the end of the production line.

Therefore, we have anchored the areas of services and digitization in our strategy roadmap and in our strategic pillars: We integrate digital innovations into our business processes and continuously improve our services. At the same time, we further strengthen our role as consultants and enablers of our customers - and increasingly focus on AI technologies as a tool for our services.

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CONCRETE MEASURES

In 2022, we took concrete measures for this and created, among other things, the Mosca TechCenter, which opens up new consulting possibilities for us. Various tests and pilot projects, for example on the use of recycled materials in PP straps, underline our proactive approach and our efforts to explore boundaries.

Another focus field is the development of the TR Connect machine, which is a combination of the TR Pro and TR Base machine types. Here, the focus was on the networking of machines and the possibility

of preventive and predictive maintenance. This allows us to optimize our service operations, conserve resources and improve our ecological balance at the same time.

The optimization of the productivity of our service employees was another central project: Through detailed analyses and the use of geomapping tools, we were able to reduce the travel times of our technicians and ensure more efficient operations. This way, we were able to not only reduce costs, but also protect the environment by using our resources more selectively. The efforts in this area resulted in the Field Service Management, a planning tool that optimizes travel routes (see below).

We are committed to continuously offering innovative and sustainable services that are in line with our customer needs and have a positive ecological impact. We reinforce our efforts in this area by preparing for the implementation of a KPI system and the CO₂ product calculator, which will enable us to measure and communicate our progress transparently.

ACHIEVED MILESTONES AND MEASURES 2022

In the fiscal year 2022, we also made significant progress in terms of our sustainability goals and received positive ratings through the gate process, as we successfully implemented the planned steps.

Another concept that was developed in 2022 and introduced in 2023 are Spare-Part Kits. These spare part boxes are the perfect complement to the all-round carefree package and OneService concept in addition to the conventional maintenance kits. The Spare-Part Kits are compiled for each machine type and all sealing unit variants and stored at our customers' premises. This results in the following advantages:

- + HOLISTIC**
All important spare parts are included in the Spare-Parts Box.
- + AVAILABLE**
Standardized Spare Parts Kits increase the availability of customers' machines.
- + INDEPENDENT**
External circumstances such as delivery times or material shortages have no influence on the repair.
- + FLEXIBLE**
Secure machine operation and troubleshooting of minor faults through user training. With our repair kits including spare parts and detailed instructions, we increase the efficiency of maintenance and reduce the need for on-site service calls.

With our initiatives for conversions and performance services, such as retrofitting edge protection applicators on older machines, we continuously strive for effectiveness and sustainability.

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Here, too, we started the preparations in 2022 and planned the implementation for 2023.

MEASUREMENT AND EVALUATION OF THE MEASURES

We measure and evaluate the effectiveness of our measures using the gate process as well as through close coordination with our customers using List of Open Points protocols and Lessons Learned documentation.



We started building our KPI catalog in 2022 and plan to introduce it in the near future. We evaluate these metrics based on industry comparisons, especially with the metrics of the VDMA, and communicate this transparently.

The organization and responsibilities in this field of action are clearly defined within our organizational structure. The managers delegate responsibilities to the departments and teams, where the operational implementation is the responsibility of the employees. In addition, we are working on creating new positions that deal specifically with our services.

FOCUS ON HOLISTIC CONSULTING AND SERVICES

Our role as service provider and consultant instead of pure machine manufacturer is reflected in our focus on services, with which we identify optimization potential at our customers - even with regard to products that we do not distribute.

We work according to clear service descriptions such as the OneService standard, which ensures uniform processes and tools. In addition, our standards and norms are based on industry-standard guidelines.

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OneService

As part of our globally standardized OneService concept, we offer differentiated maintenance services as well as remote maintenance of machines. In addition to maintenance and repair, the OneService concept also includes installations and relocations as well as technical training and conferences, where the optimization potentials of strapping machine applications is the main focus. This enables us to extend the lifetime of the machines in the field. Our global service network is comprehensive and consists of over 130 service technicians. Technical assistance is provided by telephone support - 24 hours a day, 7 days a week. This allows us to ensure short response times and, if necessary, short travel times to customers in the event of a fault.

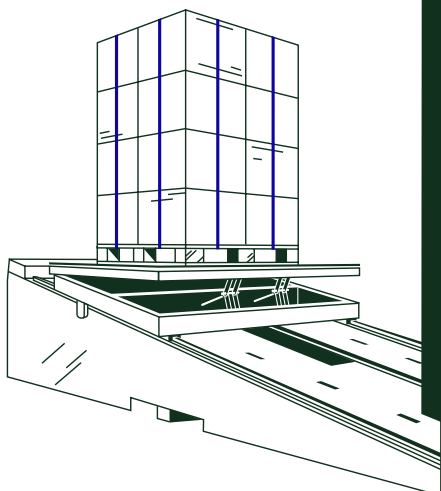


HIGHLIGHTS 2022

Establishment of the Mosca TechCenter

In the area of digital services, we place special emphasis on data protection policies, customer profiling, as well as special contracts and certifications. We cooperate with various organizations such as TÜV Nord, associations such as the VDMA and work in pilot projects with our customers on new, sustainable packaging solutions.

Our communication strategy with regard to our services includes numerous channels and formats, including our homepage, the sustainability report, press releases, social media, trade fairs and internal and external events. In addition, we disseminate important information via the Mosca Technik Portal to involve our employees, partners and third parties.



Minimal packaging, maximum security: To support our customers in this, a significant milestone in 2022 was the establishment of the Mosca TechCenter, which officially opened on June 28, 2023. On a total of six test devices, companies can examine the transport security of their goods, optimize and certify them.

On various test stands, we test individual loading units and examine them for their stability when sliding, tipping and vibrating. The simulations and analyses in the TechCenter define the technical feasibility and show limits for the optimization of packaging solutions. Customers have the opportunity to optimize their security quickly based on the collected data and at the same time minimize the resources used efficiently. This also establishes a legal basis for the security of our customers' packaging concepts.

The possibility to test primary packaging and the provision of valuable insights into the technical feasibility and optimization possibilities are particularly relevant in the context of various regulations such as the Packaging Waste Regulation, which affects the elimination of secondary packaging, as well as the GreenDeal, which aims to minimize packaging material. Cost efficiency and sustainability go hand in hand in the TechCenter. Our specially developed CO₂ product calculator also calculates the exact emissions caused by the packaging - and provides further clues to reduce them in a targeted approach.

The orientation of the Mosca TechCenter varies depending on the customer size: We act as a competent contact for innovative and future-oriented solutions for large companies. We support smaller companies as consultants with individual solutions.

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New Initiatives & Projects at Mosca

PILOT PROJECTS AT CUSTOMERS

As part of our innovation efforts, we conducted various pilot projects at customer sites in 2022, including proof of concept approaches such as at the customer Würth, where we conducted a field test of the machine TR-6 Pro featuring the Mosca Digitization Package. These projects serve to conduct practical tests to validate the feasibility and potential benefit of new concepts and solutions.

ESTABLISHMENT OF THE CUSTOMER CENTER

Since 2022, the areas of After Sales, Pre- and At-Sales as well as the machine dispatch act as Customer Center and thus mark a strategic shift from pure sales process support to a proactive sales approach. The goal is to ensure optimal customer service and build close customer relationships through a comprehensive 360-degree view of our customers. In addition to coordinating sales processes, the focus in the Customer Center is on advising customers on suitable products and preventive services.

PREPARATION OF THE FIELD SERVICE MANAGEMENT

We prepared the implementation of the Field Service Management (FSM) for the beginning of 2023. This is a planning tool that serves to optimize the efficiency in terms of travel distances and the deployment planning of the technicians. In it, all relevant data, whether about machines or units, can be stored. In addition, it enables effective planning and management. This new structure helps us to improve our work processes and ensure a precise organization of the service deployments. ■



2.4

&

Safety & Health of our Customers



At Mosca, we attach great importance to the safety and well-being of the machine operators and users of our products. We are aware that our products and services can have a direct impact on the health of the users. That is why we commit ourselves to high quality standards, reliability and safety. In this section, we explain how we deal with negative impacts on consumers and end users and avoid them already in the product development. We also present strategies that take into account key risks and opportunities in relation to customers and users.

First of all, we would like to emphasize that we take material safety very seriously. We only use high-quality and tested materials that comply with the applicable regulations and standards. We avoid hazardous or environmentally harmful substances that affect the health or the environment of the machine operators and users. Through regular tests and controls, we ensure that our products and services do not have any undesirable side effects or risks.

QUALITY FOR MORE SAFETY AND HEALTH OF OUR CUSTOMERS AND USERS

We have developed a system that continuously reduces the health burden of the machine operators and users caused by Mosca products. Our management approach is based on three pillars: information, conformity and innovation.

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OUR MANAGEMENT APPROACH IS BASED ON INFORMATION, COMPLIANCE & INNOVATION.

Our information policy is honest and open. We adhere to all generally applicable regulations and standards when marketing and labeling our products. We inform our users about the characteristics, functions and benefits of our products and services. To comply with regulations and standards, we work with external experts. We inform transparently about our goals, achievements and challenges regarding the safety and well-being of the machine operators and users.

We fulfill our obligations as a manufacturer of machines and plastic products comprehensively and reliably. Already in the machine design, we consider all relevant standards and guidelines. This way, we ensure that our products and services do not have any undesirable side effects or risks.



In addition, we conduct regular tests and checks to verify the quality, reliability and safety of our products and services. Depending on the type of machine, we provide customers with a declaration of conformity or a declaration of incorporation. Each incomplete machine is accompanied by an assembly instruction.

Under the keyword innovation, we work progressively and user-oriented: Our goal is to improve, facilitate and enrich the lives of the machine operators. When designing and optimizing our products and services, we take into account the needs, expectations and preferences of our users. For this purpose, we offer our customers various possibilities to contact us, give feedback or receive support. When developing our products and services, we use the latest technologies.

For example, the SoniXs technology is now the most commonly supplied sealing unit, which does not cause any significant heating, no risk of injury and fire, as well as less noise, no smoke, fumes and smells. In addition, we have advanced the digitization



of our machines to detect and prevent defects early on under the keyword Predictive Maintenance.

With this management approach, we want to show that we take the safety and well-being of the machine operators and users of our products seriously and continuously improve our offer. The fact that our customers are very satisfied with our products and remain loyal to us makes us proud. We are grateful for the trust and support we receive from them and will continue to do our best to ensure their safety and well-being. ■



NONSTOP RESPONSIBLE

Responsibility in our company

3.1

Climate Protection

is Important to us

We at Mosca are firmly committed to making a substantial contribution to climate protection.

Climate protection plays a central role in this. In our endeavor to act more sustainably, we have committed ourselves to reducing our energy consumption and continuously increasing our energy-related performance. Our goal is to conserve resources and minimize greenhouse gas emissions.

As part of our topic area of energy consumption and energy efficiency, we have focused on how we handle energy as a resource and consume it efficiently through the composition of different sources. With this, we want to minimize our energy consumption and increase the share of renewable energies.

We are aware of how important transparency and the assumption of responsibility for our environmental impacts are, this is why we transparently disclose our handling of direct and indirect greenhouse gas emissions that result from our business activities. In the area of greenhouse gas emissions, we have examined our company activities that contribute to increasing or reducing CO₂ emissions. ■

3.1.1 Reduce Energy Consumption & Increase Energy Efficiency

We are convinced that a sustainable future can only be achieved through a responsible use of energy. Therefore, we actively strive to reduce our energy consumption.

We use energy efficiently, responsibly and monitor our energy consumption continuously. To optimize our consumption, we collect detailed data on the different energy sources we use and identify potential savings. Furthermore, we pay great attention to energy efficiency in our purchasing decisions. We consider energy-efficient products and services and thus contribute to promoting sustainable practices in our supply chain. In addition, we actively encourage our employees to submit constructive suggestions for improving energy efficiency in our company.

ENVIRONMENTALLY CONSCIOUS ENERGY POLICY

The integration of environmentally friendly practices into our energy policy is an essential part of our corporate philosophy. This is anchored in our energy management system according to DIN EN ISO 50001.

With this, we commit ourselves to sustainable and prudent action and actively pursue this energy policy at our locations in Waldbrunn and Muckental. Our energy policy serves as a guide for all employees for mindful use of energy in everyday life.

WITH OUR
EFFICIENT, PRUDENT
USE OF ENERGY,
WE ARE TAKING
RESPONSIBILITY FOR
THE FUTURE.

The efficient and sustainable use of energy is also an important management task for us. We therefore provide our employees with all the necessary information and guidelines to achieve our energy goals. To raise awareness regarding these important topics, we also conduct targeted training for our employees. Such training is intended to motivate employees to perform their activities in line with our energy goals. We are convinced that the continuous training and sensitization of our workforce are crucial for a sustainable use of energy.

Both in the development of our products and before the introduction of new production processes and in the planning of new plants, we determine the associated environmental impacts and energy requirements. Wherever possible and technically sensible, we minimize these by deploying energy-efficient concepts.

With our environmentally friendly energy policy, we commit ourselves to taking responsibility for our environment and promoting a sustainable future. We continuously strive to implement this policy and achieve our sustainability goals.

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Measures 2022

Since 2017, we have systematically recorded all energy consumption at our locations in Waldbrunn and Muckental. This database enables us to identify the greatest saving potential and develop targeted measures to reduce energy consumption. In 2022, we consistently continued our efforts to reduce energy consumption and built on the measures already taken in 2021.

WALDBRUNN

In 2022, we implemented further initiatives that have a positive impact on our energy consumption. These included the installation of a district heating network and the replacement of the compressed air dryer. These measures led to an annual saving of:

52,379

kWh of electricity

271,000

kWh of heating oil

MUCKENTAL

Replacing the control cabinet air conditioners in 2022, lead to an annual saving of:

16,200

kWh electricity

Reduction of the glycol content in the cooling water

By reducing the glycol content in the cooling water, significant energy savings were achieved.

34,241

kWh

Replacement of production line 4 by the more efficient line 5

Production line 4 was an energy-intensive combination plant for the production of PP and PET strapping. Based on an analysis of the production data, the energy consumption could be optimally adjusted by purchasing a pure PET line (line 5). The replacement by the more efficient line 5 thus led to a significant reduction in energy consumption.

693,000

kWh

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↑ Our factory site
in Waldbrunn

Energy Intensity

Through these measures, we were able to reduce the energy input at the Muckental site per productive hour from 281.13 kWh/h (2021) to 279.84 kWh/h (2022) by about 0.46%. This shows a slight improvement in energy efficiency relative to production hours. The energy input per working hour in Waldbrunn decreased from 8.11 kWh/h (2021) to 8.05 kWh/h (2022) by about 0.68%. This indicates an improvement in energy efficiency in relation to working hours. The energy input values include various types of energy such as electricity, heating, cooling and fuel.

The development of these values shows that we have made progress in reducing our energy consumption, especially with regard to the energy input per working hour in Waldbrunn. At the same time, we are aware that we need to make further efforts to achieve our goals of reducing energy consumption.

Muckental

281.13 kWh/h
279.84 kWh/h

Waldbrunn

8.11 kWh/h
8.05 kWh/h

— 2021
— 2022

Fuel Consumption

MUCKENTAL

The fuel consumption in the form of diesel for cars increased in 2022 in comparison to the previous year to

5,470.01

liters

WALDBRUNN

The diesel consumption for trucks in Waldbrunn remained almost constant in 2022.

The diesel consumption for cars in Waldbrunn increased in 2022 in comparison to the previous year to

153,576

liters



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ENERGY CONSUMPTION

Waldbrunn	2020	2021	2022
Fuel consumption from non-renewable energy sources (heating oil)	267,166 l	366,653 l	271,969 l
Fuel consumption from renewable energy sources	0	0	0
Electricity	2,600,737 kWh	2,676,055 kWh	2,658,447 kWh
Of which PV electricity self-used	0 kWh	0 kWh	0 kWh
PV electricity sold	479,908 kWh	438,909 kWh	487,302 kWh

Muckental	2020	2021	2022
Fuel consumption from non-renewable energy sources (heating oil)	0	0	0
Fuel consumption from renewable energy sources	0	0	0
Electricity	8,602,417 kWh	9,740,202 kWh	9,085,303 kWh
Of which PV electricity self-used	0 kWh	0 kWh	0 kWh
PV electricity sold	364,246 kWh	334,164 kWh	362,248 kWh

ENERGY INTENSITY

Waldbrunn	2020	2021	2022
Energy input per hour worked	8.96 kWh/h	8.11 kWh/h	8.05 kWh/h
Fuel consumption (diesel consumption) Cars*	116,696 l	138,963 l	153,576 l
Number of cars	87	93	95
Average consumption per car	1,341 l	1,494 l	1,616.6 l
Fuel consumption (diesel consumption) Trucks	7,904 l	7,608 l	7,906 l
Number of trucks	1	1	1

Muckental	2020	2021	2022
Energy input per hour worked	289.82 kWh/h	281.13 kWh/h	279.84 kWh/h
Energy consumption per ton of finished product	755 kWh/t	829 kWh/t	842 kWh/t
Fuel consumption (diesel consumption)*	1,931.52 l	2,263.87 l	5,470.01 l
Number of cars	3	3	5
Average consumption per car	643.84 l	754.62 l	1,094 l

* The increase in 2022 is mainly due to the effects of the COVID pandemic and lower business activity in 2020 and 2021.

3.1.2 Renewable Energy for now & for the Future

INVESTMENTS IN RENEWABLE ENERGY

An important focus of our efforts to improve energy efficiency and reduce emissions is to increase investment in renewable energy. Our goal is to reduce our carbon footprint and become independent of fossil fuels such as oil and gas in the medium term.

The installation of a district heating network at the site in Waldbrunn is one of our most important investments in renewable energy. Through this measure, which is expected to be completed in 2023, we save significant amounts of electricity and heating oil and thus reduce our CO₂ emissions. In the next step, we want to tackle the energy generation from renewable energy sources. The existing 2,500 m² photovoltaic system on the roof of our band production in Muckental and the PV systems in Waldbrunn continue to play an important role in our sustainability concept. They contribute

not possible for static reasons. Therefore, we are currently researching further possible alternatives. The realization of a wind turbine has already been examined. A final statement can only be communicated in 2024 / 2025 due to the current planning in this process.

As part of our global photovoltaic concept and our sustainability efforts, we continue to look for alternative approaches and solutions to expand our investments in renewable energy. We are determined to reduce our dependence on non-renewable energy sources and make our energy supply increasingly environmentally friendly. We are open to new ideas and technologies that help us achieve our sustainability goals and contribute to the reduction of our greenhouse gas emissions. In this context, we will commission a feasibility analysis on the topic of "CO₂-neutral production sites" in the form of a master thesis at the end of 2023 / beginning of 2024. ■

OUR GOALS:
INDEPENDENCE FROM
FOSSIL ENERGY
SOURCES AND PRO-
DUCTION SITES WITH
THE LOWEST POSSI-
BLE EMISSIONS.

to the self-production of electricity and minimize our need for conventional energy sources. An analysis has shown that the implementation of further PV systems at the site in Waldbrunn is

Our strap production in Muckental -
one of the most modern production
facilities in Europe



3.1.3 Protecting the Climate & Reducing our

Carbon Footprint

GREENHOUSE GAS EMISSIONS

Energy and emissions are central topics in our corporate philosophy. We are committed to continuously reducing our energy consumption, using energy sources responsibly and sustainably increasing our energy efficiency. In doing so, we strive to take into account all relevant types of energy, including fuels, electricity, heating and cooling. This not only conserves our resources, but also reduces our greenhouse gas emissions and optimizes energy consumption both within and outside our organization. We consider these efforts to be an integral part of our sustainability approach. By doing so, we not only minimize environmental impacts, but also achieve long-term economic benefits through lower energy costs. Our goal is to reduce greenhouse gas emissions in all scopes and increase the share of renewable energy.

DIRECT GHG EMISSIONS

The scope 1 emissions include all direct emissions from sources that we own or control. These come from the energy sources used in the processes and heating of the plants or in company-owned cars (gas, heating oil, liquefied gas, diesel, gasoline). We strive to reduce these emissions through more efficient processes and the use of renewable energy.

INDIRECT ENERGY-RELATED GHG EMISSIONS

Under scope 2 emissions fall indirect emissions from the generation of the energy we consume, such as electricity and heat. This also includes the CO₂ emissions resulting from the production of our own photovoltaic systems and, in the case of feeding in the PV electricity, the avoided CO₂ emissions of the standard mix. For the energy consumption at some sites, no data could be provided in some cases, as these were not known due to office sharing or did not result from the billing of the entire office building. Here, a substitute of 1,000 kWh of electricity/year per person and a value of 1.0 kg of CO₂/kWh was used (this corresponds to approximately the Australian or Polish electricity value). We are working to optimize our energy consumption and increasingly source energy from sustainable sources to reduce our carbon footprint.

OTHER INDIRECT GHG EMISSIONS

The scope 3 emissions are the most complex. They include all other indirect emissions from our value chain. These include upstream and downstream activities such as the production of the materials we purchase, transport services, and the use of our products by customers. We are aware that these emissions make up the largest part of our carbon footprint and work closely with our suppliers and customers to find solutions for more sustainable production.

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To analyze and report more accurately, we divide the scope 3 emissions into different categories according to the [GHG protocol](#). (An overview of the various categories and their calculation is available [here](#)) This categorization helps us to identify and implement specific measures to reduce these emissions. Categories 2, 3, 4, 5, 8, 10, 11, 13, 14 and 15 were excluded due to their low impact, the complexity of data collection, or the irrelevance for Mosca. The following categories were considered: Category 1: Purchased prod-

ucts and services, Category 6: Business travel, Category 7: Commuting of employees to and from work, Category 9: Transport to customers and Category 12: End-of-life treatment of sold products.

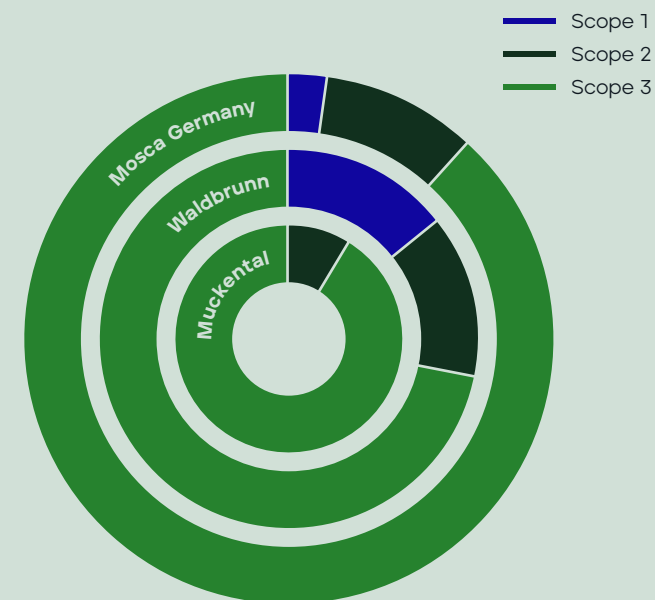
We plan to include more categories in the CO₂ balance calculation next year.

WE ARE EXPANDING
THE ANALYSIS OF
OUR CARBON FOOT-
PRINT AND WORKING
TOGETHER ON
MORE SUSTAINABLE
PRODUCTION.

Germany-wide CO₂ balance 2022 (in t CO₂e)*

	Mosca Germany	Waldbrunn	Muckental
Scope 1 total	1,414	1,391	23
Scope 2 total	5,864	1,326	4,538
Scope 3 total	53,833	6,930	46,903
Purchased (preliminary) products (plastics, metals, laptops...)	22,457	4,993	17,464
Business trips by plane and train	528	521	7
Commuting of employees	1,080	996	84
Transportation to customers	4,260	420	3,840
Waste treatment of products sold	25,509		25,509

* The CO₂ balance was calculated by Prof. Dr. Rainer Grießhammer according to the GHG protocol. He co-developed the method of life cycle assessment in the 1980s and 1990s at the Öko-Institut Freiburg.



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Category 1: **PURCHASED PRODUCTS AND SERVICES**

Here, the CO₂ emissions from the production of the purchased raw materials including their upstream chains are recorded (plastics, metals, packaging materials), as well as from the production of the IT devices (servers, computers, monitors, printers).

Category 6: **BUSINESS TRAVEL**

For business trips by plane, the distance kilometers or the costs are partly given. For the calculation of the CO₂ emissions resulting from air travel, average values were used. One third of the flights were set for long-haul flights (round trip Frankfurt – Singapore), two thirds of the flights for medium-haul flights (round trip Frankfurt – Madrid).

For business trips by train, the distance kilometers or the costs are partly given. For the calculation of the CO₂ emissions of the train journeys, average values were used. (Round trip Karlsruhe – Frankfurt airport 1st class; Bahncard 25).

Category 7: **COMMUTING OF EMPLOYEES TO AND FROM WORK**

The commuting traffic was not recorded in previous years. In 2022, we conducted a survey among the employees of the German production sites in Muckental and Waldbrunn regarding their commute. It was not asked whether the employees use a private car or a company car. However, the latter was obviously partly the case. Accordingly, there was a partial, but probably negligible double counting of the CO₂ emissions from the company cars that are also used for commuting. Participation in the questionnaire action was voluntary and anonymous. 33% of the employees participated.

An extrapolation of the commuting-related CO₂ emissions to the total number of employees in Muckental and Waldbrunn resulted in 1,080 t of emitted CO₂. Thus, the commuting-related CO₂ emissions of all employees worldwide are likely to be well above one percent of the total emissions. However, a simple extrapolation to all sites and branches worldwide would not make sense, as the environment of the branches is too different (e.g. Muckental, Waldbrunn versus Shanghai, Singapore). In the future, the commuting routes will be recorded at the site level.

Category 12: **END-OF-LIFE TREATMENT OF SOLD PRODUCTS**

The plastic straps are used by customers for packaging goods or packages and are treated as waste after unpacking. We assume that only a small part of the used straps is collected separately and recycled. Therefore, for the calculation of the CO₂ emissions, it is assumed that the bands are ultimately burned in waste incineration plants and thus lead to very high CO₂ emissions.

In 2022, Mosca sold 4,729 strapping and wrapping machines. These machines are designed differently depending on customer requirements, are used worldwide and are in use for at least ten years. There is no information on the disposal of the machines sold. Due to the composition, it can be assumed that the materials contained steel, aluminum and copper are partially recycled (and a corresponding credit would be made in a CO₂ calculation). On the other hand, a higher disposal effort for the electrical components and other materials can be expected, which would have to be offset here. It can therefore be assumed that the end-of-life treatment of the machines is net at about zero or at most leads to low CO₂ emissions.

Category 9: **TRANSPORT TO CUSTOMERS**

From the seven plants, there are well over a thousand transport operations. These were detailed and laboriously collected and balanced in the years 2019 to 2021. It turned out that the CO₂ emissions of the transports are proportional to the amount of products sold (straps and machines) with minor fluctuations. Therefore, we refrained from a detailed survey in 2022 and extrapolated the transports via the amount of products sold.

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Global CO₂ balance 2022 (in t CO₂e)*

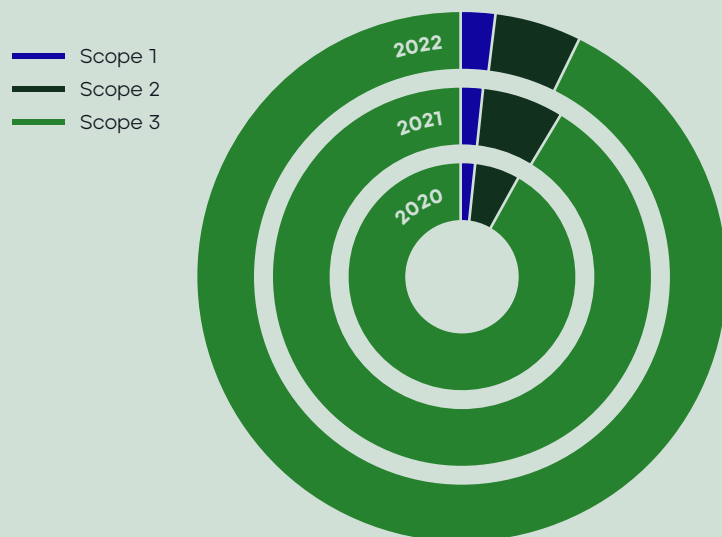
	Global		
	2020	2021	2022
Scope 1	2,972	3,481	3,263
Scope 2	11,019	12,528	8,534
Scope 3	155,718	167,401	151,121

	Production Sites		
	2020	2021	2022
	2,360	2,645	3,053
	10,807	12,317	8,413
	155,305	166,936	150,773

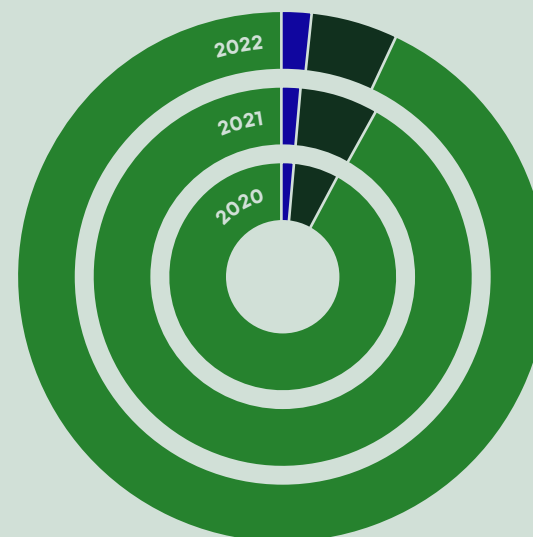
	Sales & Service Sites		
	2020	2021	2022
	612	836	210
	212	211	121
	413	465	347

* The CO₂ balance was calculated by Prof. Dr. Rainer Griefßhammer according to the GHG protocol. He co-developed the method of life cycle assessment in the 1980s and 1990s at the Öko-Institut Freiburg.

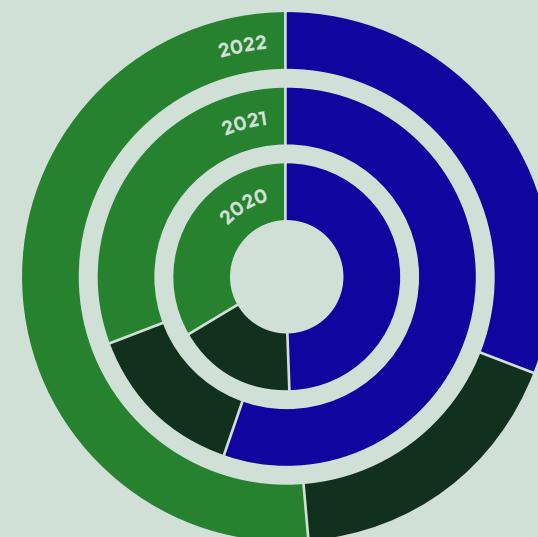
CO₂ BALANCE GLOBAL



CO₂ BALANCE PRODUCTION



CO₂ BALANCE SALES & SERVICE


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OUTLOOK AND SUMMARY

Overall, the measures and results presented show our commitment to sustainability and energy efficiency at Mosca. We are proud of our progress in reducing our energy consumption and environmental impacts. But at the same time, we are aware that there is still a lot of work ahead of us.

Our future steps include the further implementation of efficiency measures, the monitoring of our energy intensity and the continuous search for new opportunities to increase our energy efficiency. We will also continue to invest in renewable energy and strengthen our commitment to sustainability in all areas of our company.

We are convinced that our commitment to energy efficiency and sustainability not only strengthens our company, but also makes a positive contribution to the environment and our society. Our journey towards sustainability continues and we look forward to keeping you updated on our progress. ■

Mosca factory site biodiversity

We attach great importance to the natural design of our factory sites, for example by hedges and shrubs, facade greening, natural stone walls and meadow areas. In addition, the project "Azubi-Baum" was launched in 2022. Each new class of trainees plants a fruit tree on the company premises, and marks and cares for it accordingly. In this way, an orchard is created on our factory site over time.



3.2 RESPONSIBLE PRODUCTION

Resource conservation & waste management

ENVIRONMENTAL MANAGEMENT SUCCESSFULLY CERTIFIED

With the certification according to ISO 14001, we have committed ourselves since August 2023 to determine, independently evaluate and improve all environmental aspects and impacts of our products once a year. In doing so, we consider the entire life cycle of our products and examine various aspects such as consumption, legal requirements and stakeholder interests. In important points such as heating oil and raw material consumption or recycling, we are already very well positioned. In addition, we continuously expand our management system: At the request of the employees, we are developing a new waste concept internally to increase the recycling rate. In this way, we gradually create a holistically sustainable company. ■



3.2.1

Conserve & Protect Resources

We are aware that the natural resources we use for our products and services are finite and need to be protected. We are therefore committed to handling resources responsibly and using them as efficiently and carefully as possible.



In the conception, production and distribution of materials and products, we pursue the goal of reusing resources at their highest possible value. We take concrete measures through adapted eco-design and the development of our solutions with a focus on durability, repair, reuse, repurposing, disassembly and reprocessing.

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MACHINE DEVELOPMENT AND RETURN

In the field of machine development, our research and development department pursues a downsizing strategy: We design our machines so that they consume less material, energy and space, but at the same time offer high quality and performance. We also use durable materials that allow for a longer service life and require less maintenance.

We take back used machines whenever possible and bring them back into circulation technically overhauled. However, the return rate is low, as our machines are usually used well beyond the depreciation period. We aim to determine the percentage of refurbished machines of all machines sold for 2023.

WE MINIMIZE
THE RESOURCE CON-
SUMPTION OF OUR
PRODUCTS, MAXI-
MIZE THEIR SERVICE
LIFE AND RECYCLE
THE MATERIALS USED.

CONSUMABLES

In the field of consumables, especially plastic straps, we continuously research the use of recyclates as well as bio-based raw materials and a minimization of the grammage. For straps made of PET, we have been using exclusively recyclate since 2008, while our PP straps had an average share of 20 % in 2022.

To counteract the consumption of fossil resources even further, we also research renewable raw materials. Here, the challenge is to develop a strap from a suitable material that meets the requirements of strapping as well as the needs of our customers and is biodegradable after use. A basic material with which we have already achieved first results is the plastic PLA (polylactic acid) based on corn or potato starch. We hold a protected patent for this process. ■

WALDBRUNN MACHINE PRODUCTION 2022

Non-renewable materials

Purchased raw materials

Sheet steel	1,185 t
Aluminum	90.25 t
Electric motors	24,468 pcs.
cables	109.48 km
circuit boards	44,718 pcs.

Packaging

PE film	12.54 t
---------	---------

renewable materials used

Packaging

Cardboard	22.29 t
Wood	52.15 t

MUCKENTAL STRAP PRODUCTION 2022

Non-renewable materials used

PP	5,503 t
----	---------

Strap additives

Colours	28 t
---------	------

Packaging

PE Film	21 t
---------	------

renewable materials used

rPP	1,445 t
-----	---------

rPET	5,127 t
------	---------

Packaging

Cardboard	823 t
-----------	-------

Wood	275 t
------	-------

Recycled raw materials used (in %)

rPP	approx. 20 %
-----	--------------

rPET	100 %
------	-------

3.2.2 Water Use & Management

Water is a vital good. Therefore, we commit ourselves to protecting this resource and minimizing water consumption through our operational processes. At the Muckental site, the largest share of our water withdrawal is for cooling the straps after the extrusion process in a closed water bath. The wastewater is disposed of via the public sewer system. However, we ensure that no contaminated water enters this system directly. We also make sure to keep the cooling water consumption to a minimum. In principle, there is a discharge into the public wastewater, but there is no direct discharge and there is no own wastewater treatment plant. The discharged wastewater consists of wastewater from the sanitary areas and the water bath in Muckental. Slightly contaminated wastewater is disposed of as aqueous washing solution. The surface water from the large outdoor area and the roofs of halls E, F and G is collected in a pond used for fire-fighting purposes.

At both sites, an increase in absolute water consumption was recorded. Since the sanitary area accounts for a large part of the consumption, this increase can be attributed to the growth and high utilization after the COVID-19-Pandemic. ■

WALDBRUNN WATER CONSUMPTION

2020	2.785m³
2021	2.680m³
2022	2.917m³

MUCKENTAL WATER CONSUMPTION

2020	919m³
2021	1.167m³
2022	1.240m³

waste

Avoid & Reduce

We want to increase our material and resource efficiency by continuously reducing our waste volume. We therefore avoid the generation of waste wherever possible and follow the official hierarchy for waste prevention and management. This consists of the following steps: i. prevention, ii. preparation for reuse, iii. recycling, iv. other recovery (e.g. energy recovery) and v. disposal.

We design our products and processes so that they generate as little waste as possible. We also optimize our logistics and warehouse management to avoid overproduction or damage. We separate and sort the resulting waste according to type and hazard and dispose of it in accordance with the applicable regulations. We treat hazardous

waste with special care to prevent it from having a negative impact on health and the environment. We also analyze waste quantities and types on an ongoing basis and develop a detailed waste concept that will be officially available from 2023.

To close the material cycle within our strap production in Muckental, the largest part of the scrap generated there is regranulated and returned to production. In line with the hierarchy established in the Circular Economy Act (KrWG), we strive to minimize the scrap rate and keep the unavoidable scrap as low as possible. The straps brought into circulation are accounted for by us until the end of their life cycle in our CO₂ balance. ■



WALDBRUNN MACHINE PRODUCTION

Non-hazardous waste	2020	2021	2022
Waste for recycling	108.7 t	124.53 t	122.26 t
Waste for incineration	41.86 t	37.54 t	43.64 t
Waste for landfill	1.46 t	1.52 t	0 t

MUCKENTAL STRAP PRODUCTION

Non-hazardous waste	2020	2021	2022	Scrap 2022	
Waste for recycling	143.92 t	167.66 t	184.09 t	PP	197 t
Waste for incineration	24.65 t	31.36 t	37.7 t	PET	352 t
Waste for landfill	0 t	0 t	0 t		

3.3 RESPONSIBLE EMPLOYER

Good Employer

This section of the sustainability report deals with the responsibility that we at Mosca want to impose on ourselves as a “good employer”. This includes occupational health and safety and the employment rights of our employees. We not only describe our guidelines, standards and personnel development goals, but also present specific successes, approaches and challenges that we are tackling in a sustainable manner.

Our top priority is not to discriminate against anyone on the basis of age, gender, skin color, ethnic or social origin, genetic characteristics, language, religion, political or other opinion, wealth, birth, disability or sexual orientation. We commit ourselves to implementing this principle in our company, that all employees are treated fairly and equally. That is why we actively create a culture that sharpens the awareness of discrimination, racism and prejudice, points out grievances and eliminates them, thus promoting an open and diverse work environment.

SAFETY AT WORK

We attach great importance to a safe work environment for our employees. Our strict safety measures within the company minimize the risk of injuries and health damage at the workplace. Potential hazards are reported by our employees in a specially introduced system. These include, for example, physical, ergonomic, chemical, biological and psychosocial hazards, but also excessive workloads. In addition, we offer training on occupational safety to raise awareness of health and safety at work. A good work-life balance, flexible working hours and other additional benefits also support our efforts.

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MASTERING CHALLENGES TOGETHER

In the past year, we were mainly influenced by the aftermath of the pandemic and the war in Ukraine. The effects led to more work and special challenges in our work processes. In addition, the working methods themselves have changed, for example through mobile work order structures. At all times, it is important to us to support our employees and work with them to overcome any challenges that arise.

The knowledge and skills of our employees are essential drivers of our company. For this reason, we are committed to an employee-oriented personnel management, for which our corporate culture forms the basis. Our long-term success and our continuous growth inevitably depend on the willingness, work performance and satisfaction of our employees. Only if we master challenges together, bring our interests as an employer and those of the employees into harmony, we can react best to current changes and also successfully recruit new employees in the future. Therefore, it is important to put individual employees in a central focus, to challenge and promote them constantly and to support their further development.

STRENGTHEN CORPORATE CULTURE THROUGH NEW PROCESSES

Our corporate culture is based on our values and beliefs and is reflected in our work

processes. We are committed to ensuring that our employees can work in an open and transparent environment. Our sustainable personnel development concept with a focus on internal training and further education has a supportive effect here. To further expand and improve this structure, we transformed the administrative Human Resource Management department into the shaping People & Culture department in 2022. As part of the transformation, we have set ourselves the goal of networking our global personnel areas, creating a global organizational structure and anchoring our employee-centered strategic orientation with globally applicable standards.

In implementing these changes, we introduced a comprehensive onboarding process in 2022 to facilitate the structured integration of new employees into the company. In addition, we are constantly developing our working time models. We always try to align the flexible design of working hours, breaks and work location with the entrepreneurial and personal needs. We use 80 flexible models to meet these requirements. The working time volume could not be reduced in general, but we have changed our working culture sustainably.

In 2022, we also worked on the concepts for our Mosca Value Center and Mosca Competence Center. The Value Center supports us in integrating our corporate values firmly into our work processes. Value sponsors are available for employees and develop ideas on how we can live our values more visibly. The Mosca Competence Center is being set up as an internal training academy for Mosca. There, our employees will acquire skills and knowledge in the future, through internal and external training concepts, to be able to work effectively and successfully. As a basis for filling expert and leadership positions, we use the so-called

Big Five Screening, a personality test. This anchors the personal development of our employees and their responsibility in the appropriate functions. The test is based on decades of medical-psychological research and considers the Big Five personality factors and the underlying facets. Answers to 60 questions enable an evaluation that best characterizes the behavior of the participants.

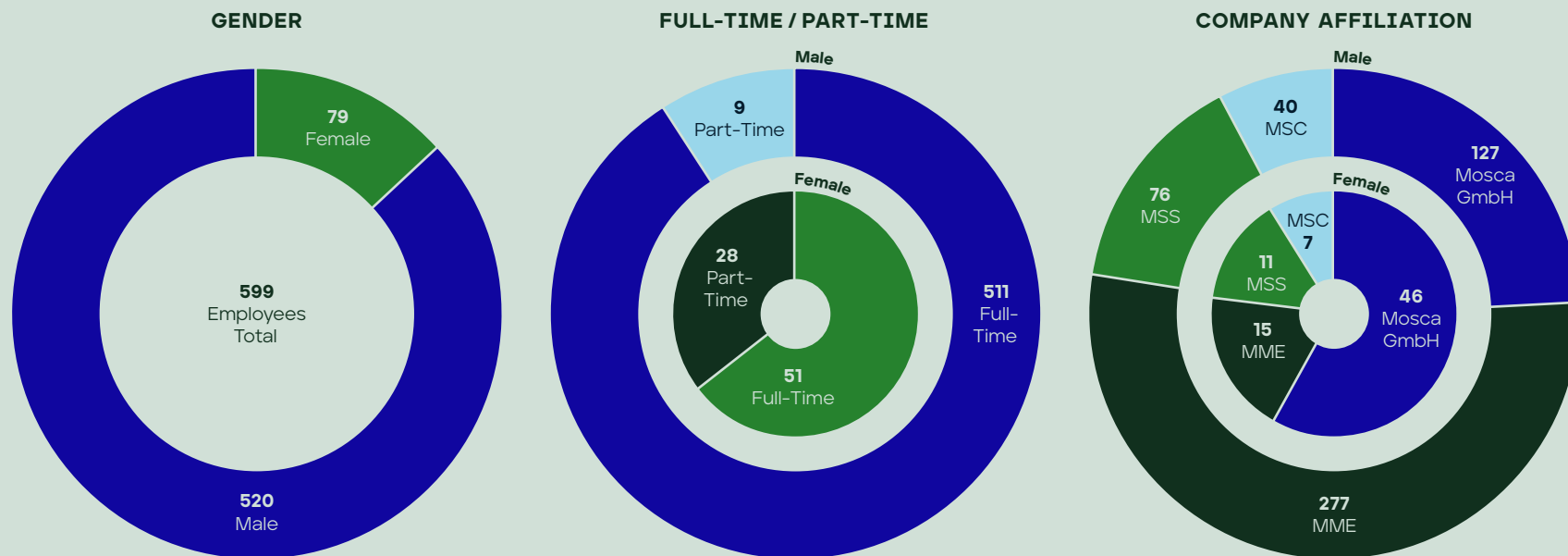
Our People & Culture department acts as a multiplier and interface of our personnel management processes. Divided into seven specialized departments, we initiated new projects in 2022 to continuously improve our effectiveness. In addition to professional recruitment, employee support and employee development, we focus on a future-oriented approach to vocational training. Taking into account demographic change and the resulting shortage of skilled workers, this ensures that we will be able to fill our future vacancies with qualified and successful candidates. Technological and economic changes make it necessary to always be vigilant in identifying new tasks, analyzing key roles in the company and integrating them into an appropriate staffing and succession planning.

With the help of this multitude of measures, we are building a corporate structure that fosters cooperation, strengthens potential and considers and integrates new trends such as New Work. In this way, we not only create an appreciative, respectful and motivating atmosphere, but also ensure the economic viability of the company. Because every company is only as strong as its employees.



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Employees



Turnover & new Hires

	Total number of new employee hires	Rate of new employee hires	Total number of employee turnover	Rate of employee turnover
Total	99	16.5 %	42	7.0 %
male	84	16.2 %	35	6.7 %
female	15	19.0 %	7	8.9 %
Age				
under 20 years	9	34.6 %	0	0.0 %
20 years – 29 years	37	29.8 %	16	12.9 %
30 years – 49 years	41	19.9 %	18	8.7 %
50 years and over	12	4.9 %	8	3.3 %

Parental Leave

	Total	Male	Female
Employees entitled to parental leave	599	520	79
Employees who have taken parental leave	23	19	4
Employees who returned to work within the reporting period after parental leave ended	22	19	3
Employees who returned to work after parental leave and were still employed twelve months after their return to work	19	16	3
Return to work rate of employees who took parental leave	95.7 %	100 %	75 %
Retention rate of employees who took parental leave	82.6 %	84.2 %	75 %

Operational services



- + Medical care
- + Parental leave
- + Pension scheme
- + Company pension scheme
- + Company social counseling
- + Special company payments
- + Car allowance
- + Mobile working (For areas where it is possible)
- + Continuing education and trainings

Training & Further Education

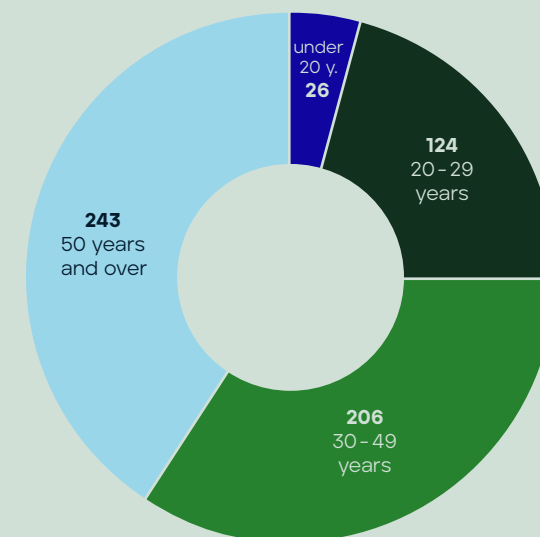
Average number of hours for training and further education per employee

2.42 h

Number of days of training 2022

181 days

Age Distribution



4.17 %

DISABILITY RATE

3.4 RESPONSIBLE BUSINESS

Compliance & Fight against Corruption

RISK AND COMPLIANCE MANAGEMENT

At Mosca, we have implemented an effective risk management system that helps us identify, assess, control and monitor potential risks and opportunities. A risk management committee is responsible for setting the risk strategy, reviewing the risk reporting and monitoring the risk culture. Other activities of the committee include identifying, analyzing, measuring and mitigating risks. We use various methods and tools to quantify and evaluate the risks, such as risk matrices, scenario analyses, stress tests and risk indicators.

We are aware that our company is not only affected by internal, but also by external risks – such as those that result from the weakening or collapse of economic and social systems. These include financial systems, natural resource systems and technological systems. We recognize that we have a responsibility to reduce our contribution to these systemic risks and at the same time increase our resilience to possible shocks. Risk management and compliance management are therefore closely intertwined at Mosca.

LEGAL GUIDELINES AND RULES

At Mosca, we attach great importance to compliance, i.e. the adherence to the laws, rules and guidelines applicable to our industry. We are convinced that only legally compliant and ethically impeccable behavior can lead to sustainable success – not least because compliance must be met as a legal requirement to maintain business activities and avoid penalties or sanctions. In Germany, various laws and regulations govern the sustainability reporting of companies, such as the LkSG, which was passed in

OUR RISK AND COMPLIANCE MANAGEMENT IS CLOSELY INTERWOVEN IN ORDER TO INCREASE OUR RESILIENCE.

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2021 and came into force in 2023. This law obliges companies to protect human rights, the environment and anti-corruption in their supply chains and to report on measures and progress. Even though Mosca is not directly affected by the LkSG due to the currently applicable categorization, we have nevertheless made its fulfillment a principle. Through various measures, we ensure that we comply with the required standards throughout our entire value chain and communicate them transparently. For more information on the LkSG and our approach, please refer to chapter 2.1 Supply Chains and Human Rights.

COMPLIANCE AS AN OPPORTUNITY

Besides the purely legal aspect, compliance is also an expectation of our stakeholders, who are interested in our sustainability performance and hold us accountable for it. Our stakeholders include customers, banks, public institutions, new applicants and suppliers, as well as our employees, owners and business partners, local communities and the general public. They all have a legitimate interest in knowing how we conduct our business responsibly and ethically and what impact we have on society and the environment. We maintain an open and transparent dialogue with all these stakeholders to understand their

concerns and account for them. By complying with the legal requirements and voluntarily adopting international standards and principles, such as the UN Guiding Principles on Business and Human Rights or the United Nations Global Compact, we can strengthen the trust and satisfaction of our stakeholders. At the same time, legal regulations such as the LkSG also trigger seepage effects: Since our customers are also affected by the law, they demand from us for their own compliance that we meet the same or higher standards in our supply chain. This can give us a competitive advantage over other market participants who do not meet the same requirements.

We therefore see compliance not only as a duty, but above all as an opportunity to improve our sustainability performance and inspire our stakeholders. We are proud that compliance is an integral part of our corporate culture and strategy and continuously strive to meet or exceed the expectations and requirements placed on us. We believe that this is the key to our long-term success and positive impact.

That is why we have established a compliance management system at Mosca, which includes the following aspects.



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COMPLIANCE MANAGEMENT SYSTEM

1

LEGAL AND CULTURAL FRAMEWORK CONDITIONS

We respect the respective applicable national legal regulations - especially labor and social laws as well as environmental protection regulations - in all countries in which we operate. Data protection is also a central point for us in the area of compliance. We respect the privacy and data protection of our customers, employees, suppliers and other business partners. We collect, store and use personal data only in accordance with the applicable laws and with the consent of the data subjects. To ensure that our data processing is always transparent, secure and lawful, we have appointed a data protection officer.

In addition, we have taken both technical and organizational measures to protect the security of our data from unauthorized access, loss or misuse: For example, we regularly train our employees in the areas of data protection and data security and raise their awareness of the risks associated with handling sensitive information. We inform our customers, employees, suppliers and business partners about their rights and obligations regarding their data and offer them opportunities to exercise them. We also pay attention to the cultural differences and values of our business and contractual partners. We expect them to comply with the relevant laws and standards and pass on our standards to their sub-suppliers. Lastly, we demand from them that they have either already taken appropriate measures to prevent fraud, bribery, money laundering and corruption, or that they do so promptly.

2

FAIR COMPETITION

We are proud of our technological competence, customer orientation and innovation power, which make us a technology leader in the market for strapping machines. We owe our high reputation and economic success exclusively to our own performance and the high quality of our products. We therefore reject any form of corruption and cartel violations. We do not pay bribes or engage in cartel agreements to obtain contracts. We strictly adhere to the laws and prefer to forego a profitable business in case of doubt. Clear guidelines regulate the handling of gifts, benefits and conflicts of interest at Mosca and our compliance department ensures that all employees know and follow the applicable regulations. We document and report all confirmed cases of corruption or bribery in our company and take appropriate measures to deal with them and prevent further cases. We expect the same from our customers, suppliers and partners. These must also take appropriate measures to maintain any anti-corruption and anti-trust regulations and prevent violations in this regard.

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3

BEHAVIOR WITHIN SOCIETY

We see ourselves as an active member of society and take responsibility for global and regional concerns through our commitment. For example, we organize our annual Mosca project competition, which is aimed primarily at associations, non-profit organizations, schools and kindergartens in our geographical vicinity, and support non-profit institutions and projects within the Neckar-Odenwald region, such as the Johannes-Diakonie in Mosbach, the Björn Steiger Foundation and the district association of the German Red Cross Mosbach. We do not make any financial contributions to political parties, party-related or party-like organizations, individual office holders or candidates for political offices. We provide our donations and other forms of social engagement solely in the company's interest.

We set new standards in compliance and anti-corruption

In 2022, we designed various measures in the area of compliance, which will be fully implemented in the years 2023 and 2024. These measures primarily serve to improve our standards and train our employees. One of the most important measures is the revision of the Mosca corporate handbook, to cover, among other things, the topics of anti-bribery and corruption. The corporate handbook, as a central document, contains our values, principles and guidelines, which are binding for all employees. With the revision of the handbook, we adapt it to the current legal requirements such as the LkSG and formalize our expectations regarding the behavior of our employees.

Another measure in the area of anti-corruption is the creation of the Mosca Group Anti-Bribery and Corruption (ABC) Policy Statement. This statement expresses our zero-tolerance attitude towards any form of corruption or bribery and reaffirms our company's commitment to com-

ply with the applicable laws and regulations in all countries where we operate. The ABC Policy Statement also defines the roles and responsibilities of the various actors in our company, such as the board of directors, the compliance officers, the executives and the employees.

A third measure is the implementation of group-wide ABC awareness trainings, starting in 2023/2024. This training is aimed at employees with supervisory, decision-making and/or management functions, who are in contact with our customers, suppliers, authorities or other business partners. The aim is to raise awareness of the risks and consequences of corruption or bribery, explain the applicable laws and regulations, introduce the ABC Policy Statement and convey the best practices for avoiding and reporting suspicious cases.

In addition, we have prepared the introduction of a more comprehensive complaint management, which enables the confidential reporting of human rights and environmental violations not only by direct reporting to the supervisor or the compliance department, but also via a whistleblower reporting form on our website.

We are convinced that these measures will help to strengthen our compliance culture, empower our employees and thus meet the requirements of our stakeholders. ■

WE FORMALIZE OUR
ZERO-TOLERANCE
POLICY TOWARDS
CORRUPTION & RAISE
AWARENESS AMONG
OUR EMPLOYEES.



GRI Index

GRI No.	GRI-Disclosure	Reference	Comment
2	GERNERAL DISCLOSURES		
	The organization and its reporting practices		
2-1	Organizational details	About this Report Chapter 1.3 ➤ Company ➤ Locations Worldwide	Mosca GmbH (Gerd-Mosca-Straße 1, 69429 Waldbrunn, Germany) is 100 % privately owned by Timo Mosca and is the parent company of Mosca Sales & Service GmbH & Co. KG, Mosca Strap & Consumables GmbH & Co. KG, Mosca Machinery & Equipment GmbH & Co. KG, Erste Odenwälder Grundstücksverwaltungs Beteiligungs GmbH and companies in the USA, Brazil, Canada, Mexico, France, Hungary, the Netherlands, Poland, Spain, UK, Singapore, Australia, China, India, Indonesia, Japan, Malaysia and Thailand.
2-2	Entities included in the organization's sustainability reporting	About this Report Chapter 1.1+1.3 ➤ Company ➤ Locations Worldwide	
2-3	Reporting period, frequency and contact point	About this Report Imprint	
2-4	Restatements of information	About this Report	
2-5	External assurance		No external assurance
	Activities and workers		
2-6	Activities, value chain and other business relationships	Chapter 2.1–2.3	Industry classifications: machine construction, manufacture of other non-industrial machinery and manufacture of plastic sheets, films, hoses and profiles.
2-7	Employees	Chapter 3.3	
2-8	Workers who are not employees	Chapter 3.3	
	Governance		
2-9	Governance structure and composition	Chapter 1.3 ➤ Company	
2-10	Nomination and selection of the highest governance body		The Group Vice Presidents are appointed directly by the Group Management based on their qualifications and the needs of the company - initially for 2 years, but the term can be extended indefinitely. It is important to mention that Group Vice President can be considered as a title or addition, which is awarded and that it is an interdisciplinary cross-sectional function, which results from the matrix organization.
2-11	Chair of the highest governance body	➤ Company	Timo Mosca is the owner and serves as CEO. There is direct reporting on production, manufacturing, research and development and site development. There are no conflicts of interest.

GRI No.	GRI-Disclosure	Reference	Comment
2-12	Role of the highest governance body in overseeing the management of impacts	Chapter 2.1 + 3.4	<p>The fact that sustainability is the responsibility of CEO Simone Mosca ensures that this topic is taken into account in all processes.</p> <p>The due diligence reporting chain goes from Simone Mosca via Group Vice President Witold Nowak to the Compliance Manager Elfinn Lim. Regarding inquiries from entities, customers or suppliers with regards to compliance, feedback is given to the company's headquarters after processing.</p> <p>The requests are checked here and finally feedback is given to entities, customers or suppliers.</p>
2-13	Delegation of responsibility for managing impacts	Chapter 1.3	
2-14	Role of the highest governance body in sustainability reporting	Chapter 1.2 + 1.3	
2-15	Conflicts of interest		No conflicts of interest are known. To avoid these in the future, the CEOs work closely with the Group Vice Presidents.
2-16	Communication of critical concerns	Chapter 3.4 ➤ Whistleblower Report Form ➤ Code of Conduct	In addition to the existing complaint mechanism, the relevant topics are discussed by the Group Vice Presidents in meetings that take place every two weeks. If there are critical points regarding sustainability that cannot be clarified there, the topic goes to the CEOs. There were no such cases in the reporting year.
2-17	Collective knowledge of the highest governance body		The "Global Strap Call" takes place every two weeks, in which representatives of the producing companies from Germany, USA and Malaysia participate. The global engineering team that deals with machine development meets at the same intervals. Department heads are in exchange with the employees daily or at least once a week. On some relevant topics, such as due diligence, there are training videos with a subsequent quiz and documentation to ensure that employee knowledge is up to date.
2-18	Evaluation of the performance of the highest governance body		The performance of the Group Vice Presidents is evaluated based on the company's success and six other individual KPIs by the CEOs. Individual target agreements are made for each Group Vice President. If these are not met, appropriate measures are defined and taken. The evaluations take place once a year. In the meantime, there is a continuous exchange between the CEOs and the Group Vice Presidents.
2-19	Remuneration policies		The CEOs and Group Vice Presidents receive an out-of-tariff fixed salary and a bonus, which are composed of the company's success and six other individual KPIs. The pension benefits are based on the local regulations. In the future, the achievement of strategic sustainability targets will be anchored in our remuneration model.
2-20	Process to determine remuneration		The out-of-tariff remuneration of the CEOs and Group Vice Presidents is based on their performance, qualifications and the needs of the company. Waldbrunn and Muckental have e in-house collective agreements; the remuneration system is based on ERA. Each position has a target salary with a variable allowance of up to 30%, usually an average of 15%. Team leaders with staff management responsibilities and department heads are included in the remuneration scheme.

GRI No.	GRI-Disclosure	Reference	Comment
2-21	Annual total compensation ratio		Omission: In 2022, Mosca actively worked on the global alignment of the upper management level and is introducing a matrix organization. To this end, managers will assume global divisional responsibility. The new organizational structure has not yet been finalized, so it is not possible to evaluate the annual total compensation ratio at this time.
Strategy, policies & practices			
2-22	Statement on sustainable development strategy	Foreword Chapter 1.2 + 1.3	
2-23	Policy commitments	Chapter 2.1 ➤ Code of Conduct	
2-24	Embedding policy commitments	Chapter 2.1 + 3.4 ➤ Code of Conduct	When embedding political commitments, management, department heads and the works council play a key role.
2-25	Processes to remediate negative impacts	Chapter 3.4 ➤ Whistleblower Report Form ➤ Code of Conduct	
2-26	Mechanisms for seeking advice and raising concerns	Chapter 3.4 ➤ Whistleblower Report Form ➤ Code of Conduct	
2-27	Compliance with laws and regulations		No cases in 2022
2-28	Membership associations	Chapter 1.3 ➤ Networks and Memberships	
Stakeholder engagement			
2-29	Approach to stakeholder engagement	Chapter 1.2 – 1.3	
2-30	Collective bargaining agreements		The German sites, Waldbrunn and Muckental, have had in-house collective agreements since 2019.
3 MATERIAL TOPICS			
3-1	Process to determine material topics	About this Report Chapter 1.1.2 + 1.2.1	
3-2	List of material topics	About this Report Chapter 1.2.1	
3-3	Management of material topics	About this Report Chapter 1.2.1	

GRI No.	GRI-Disclosure	Reference	Comment
ECONOMIC			
201	Economic Performance		
201	Topic management disclosures		<p>The Mosca Group is aware that, through its core business segments of mechanical engineering and strap production, plastics are introduced into the recyclable materials loop in the target regions. The Group's goals are as follows:</p> <ul style="list-style-type: none"> a) Convert plastics produced by Mosca to recycled and bio-based materials. b) Using all available options to minimise emissions. c) Raise customer awareness of low impact packaging concepts. d) Guide customers towards the most sustainable end-of-line packaging solutions.
201-1	Direct economic value generated and distributed	Chapter 1.1	<p>For the fiscal year 2022: Revenues: 273 million €</p> <p>Further evaluations of the directly generated and distributed value were not yet available at the time of publication of the report.</p> <p>The economic value is collected and published at the group level. The figures are not audited at the time of reporting.</p>
201-2	Financial implications and other risks and opportunities due to climate change		<p>A process specifically for determining the risks associated with climate change has not yet been implemented in the reporting year.</p> <p>Many of the risks relevant to us are related to the fossil materials that we use in tape production, such as regulatory recycled content and associated tariffs or the scarcity and increasing demand for recycled materials and rising prices for these. At the same time, this results in opportunities, such as the increasing importance of packaging minimization and alternative solutions, which we continuously work on and are already pioneers in.</p>
201-3	Defined benefit plan obligations and other retirement plans		<p>Mosca also takes care of its employees in retirement. The company promotes the accumulation of assets for old age through pension schemes and supports the accrual of a supplementary pension. For this purpose, Mosca Group Germany has various pension models such as direct insurance, pension funds and provisions based on collective agreements. The pension scheme is financed by the company with tax-free contributions and the option of a self-financed company pension scheme for employees in accordance with the statutory provisions (deferred compensation). The framework conditions for Mosca's pension scheme are regulated in the applicable company agreements.</p> <p>For employer-financed pension obligations, pension provisions are calculated by actuarial reports commissioned annually. Mosca has chosen the projected unit credit method to calculate the pension provisions for the executive management. An actuarial interest rate of 1.87% was applied. The actuarial interest rate was determined in accordance with the simplification rule pursuant to section 253 (2) sentence 2 of the German Commercial Code (HGB). We applied the new Heubeck 2018 G guideline tables in our valuations. A pension trend of 1% was taken into account.</p>
201-4	Financial assistance received from government		<p>An evaluation of the financial assistance received from the government was not yet available at the time of publication of the report.</p>

GRI No.	GRI-Disclosure	Reference	Comment
202	Market Presence		
202	Topic management disclosures		The in-house collective agreements are valid for all employees. The voluntary special payments or additional benefits are regulated accordingly for all employees.
202-1	Ratios of standard entry level wage by gender compared to local minimum wage		This indicator is not relevant for us. It is a matter of course that we comply with all legal requirements regarding minimum wage. Differentiation between genders is not permitted.
202-2	Proportion of senior management hired from the local community		Mosca ensures growth and success through proactive recruiting. Potential employees are approached locally and nationally for all hierarchical levels and bound to the company by contract. We offer attractive jobs at Mosca's local and decentralised sites.
203	Indirect Economic Impacts		
203	Topic management disclosures		As one of the largest employers in the Neckar-Odenwald district, we are aware of our responsibility towards the region. Due to our long-standing roots, we feel connected to the area and are involved on social, integrational and cultural levels with various projects and cooperative efforts. These include our annual Mosca project competition, our partnership with the Johannes-Diakonie Mosbach and the sponsorship of the Björn Steiger Foundation.
203-1	Infrastructure investments and services supported		An evaluation of infrastructure investments and services was not yet available at the time of publication of the report.
203-2	Significant indirect economic impacts		Mosca ranking in the Neckar-Odenwald district: Among the largest 0.3% of companies by number of employees (250 or more). As a partner of the Baden-Wuerttemberg Cooperative State University (DHBW) Mosbach, Mosca is involved in the development of a degree programme in sustainability
204	Procurement Practices		
204	Topic management disclosures		To the extent that the local infrastructure allows local procurement, this is preferred.
204-1	Proportion of spending on local suppliers		In the two operating sites in Germany, 85.6% of the products and services are procured locally (nationwide) and 14.4% internationally.
205	Anti-corruption		
205	Topic management disclosures	Chapter 3.4 ➤ <u>Code of Conduct</u>	We pursue the approach of 0% corruption tolerance
205-1	Operations assessed for risks related to corruption	Chapter 3.4 ➤ <u>Code of Conduct</u>	Omission: Not applicable. Explanation: this subject matter has not been flagged as a material risk for our business in 2022, however, Sections 2.1, 5.3 & 6 of our Code of Conduct does not permit corruption, bribery, and undisclosed conflict of interests. Our general purchase terms and conditions as well as contracts require our suppliers to meet these expectations.
205-2	Communication and training about anticorruption policies and procedures	Chapter 3.4 ➤ <u>Code of Conduct</u>	Omission: Not applicable. Explanation: this subject matter has not been flagged as a material risk for our business in 2022, however, Section 2.1 & 5.3 & 6 of our Code of Conduct does not permit corruption, bribery, and undisclosed conflict of interests. Our general purchase terms and conditions as well as contracts require our suppliers to meet these expectations.

GRI No.	GRI-Disclosure	Reference	Comment
205-3	Confirmed incidents of corruption and actions taken		No cases in 2022
206	Anti-competitive Behavior		
206	Topic management disclosures	➤ <u>Code of Conduct</u>	Fair competition is the basic prerequisite of any healthy economy and Mosca is committed to maintaining the highest standards of business conduct.
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		No cases in 2022
207	Tax		
207	Topic management disclosures		The Mosca Group is aware of all national and international tax regulations and follows them generally and conscientiously. There is/was no shift towards low-tax countries.
207-1	Approach to tax		<p>A written fixed tax strategy in the narrower sense does not exist. The control of the tax lies in the finance and controlling area in close coordination with the management and our tax advisors.</p> <p>Regular audits (audits by the tax authorities) take place.</p>
207-2	Tax governance, control, and risk management		<p>The responsible control body is the Finance & Controlling (FiCo) area of Mosca GmbH. The tax concept is jointly adapted to national boundary conditions in dialogue with the subsidiaries and is taken into account accordingly in financial planning.</p> <p>Tax risks are assessed by the risk owners and risk managers in the annual risk assessment. Identifiable risks are discussed in advance with tax advisors. Compliance with the Tax Governance and Control Framework is ensured by external auditors and accountants.</p> <p>In case of any concerns, FiCo can initiate further examinations. The audit procedures are the standard audit procedures of the respective national auditors/accountants.</p>
207-3	Stakeholder engagement and management of concerns related to tax		The audit procedures are the standard audit procedures of the respective national auditors/accountants. In case of any concerns, the FiCo area can initiate further examinations. There was and is no political influence in the business history.
207-4	Country-by-country reporting		<p>The main activities of the companies included in the report are the following:</p> <ul style="list-style-type: none"> - Mosca GmbH = Central administration - MSC = Production & distribution of plastic strapping and other consumables - MME = Production of machinery - MSS = Distribution of machinery & spare parts, provision of services - EOG = Property / building management. <p>The further information that we make public for the fiscal year 2022 can be found in the consolidated report after auditing.</p>

GRI No.	GRI-Disclosure	Reference	Comment
300	ECOLOGY		
301	Materials		
301	Topic management disclosures	Chapter 1.2 + 2.2 + 3.2	In general, the Mosca Group's research and development (R&D) department pursues a downsizing strategy with long-life materials in the machine area. For plastic straps and other consumables, research is continuously being conducted to minimise grammage and use recycled and bio-based raw materials.
301-1	Materials used by weight or volume	Chapter 3.2.1	
301-2	Recycled input materials used	Chapter 3.2.1	
301-3	Reclaimed products and their packaging materials	Chapter 3.2.1	
302	Energy		
302	Topic management disclosures	Chapter 1.2 + 3.1	Mosca pursues a responsible approach to finite resources. The regulations on sustainable impact are integrated into the company's energy management system. Sustainable and sensible use of our resources, especially with regard to the use of energy, is an important aspect in our daily operations. Active environmental protection and efficient energy use is also a key management task. We make an important contribution with our open information policy and through our commitment to energy saving and continuous improvement.
302-1	Energy consumption within the organization	Chapter 3.1.1	
302-2	Energy consumption outside of the organization	Chapter 3.1.1	
302-3	Energy intensity	Chapter 3.1.1	
302-4	Reduction of energy consumption	Chapter 3.1.1	
302-5	Reductions in energy requirements of products and services	Chapter 3.1.1	
303	Water and Effluents		
303	Topic management disclosures	Chapter 3.2.2	The goal of our water management is to reduce water consumption and use water more sensibly in our production processes. By systematically analysing consumption, we aim to use water more efficiently. Precipitation water should be preserved in its natural cycle (unsealing of surfaces, separate collection of precipitation water).
303-1	Interactions with water as a shared resource	Chapter 3.2.2	
303-2	Management of water discharge-related impacts	Chapter 3.3	
303-3	Water withdrawal		Omission: No systematic calculation of water withdrawal is available for the reporting year.

GRI No.	GRI-Disclosure	Reference	Comment
303-4	Water discharge		Omission: No systematic calculation of water discharge is available for the reporting year.
303-5	Water consumption	Chapter 3.2.2	
304	Biodiversity		
304	Topic management disclosures		The preservation and promotion of nature and biodiversity around our production sites is a high priority for us. For this reason, we design our factory premises as green as possible.
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		<p>The types of operations and sizes of the operating sites are as follows:</p> <p>WALDBRUNN Type of operation: Administration, logistics, manufacturing and assembly Size of the site: Total: 80,610m², of which building: 26,294 m², paths: 18,936 m², parking spaces: 9,683 m², green space: 25,697 m²</p> <p>MUCKENTAL Type of operation: Administration, logistics, production Size of the site: Total: 19,348 m², of which building: 7,240 m², paths: 10,636 m², green space: 1,472 m²</p>
304-2	Significant impacts of activities, products and services on biodiversity		<p>There is no positive knowledge in the reporting year.</p> <p>By building the Muckental factory site in 2008, soils were sealed and thus habitats were reduced. For the construction, an industrial ruin was demolished and contaminated soils were disposed of properly.</p>
304-3	Habitats protected or restored		<p>The sealed area in Waldbrunn is partially compensated by the approx. 6,000m² biotope meadow with near-natural hedges and shrubs adjacent to the plant site.</p> <p>Renaturation measures have not yet been implemented in partnership with third parties. We ensure the sustainable preservation of the habitat on the factory premises through further measures: greening of facades, natural stone walls, hedge cutting only once a year, no use of weedkillers, green cuttings composted on site, only a few defined areas, such as fences, gates or passages are completely mown.</p>
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations		There is no positive knowledge in the reporting year.
305	Emissions		
305	Topic management disclosures	Chapter 1.2 + 3.1	The majority of Mosca Group emissions come from the production of plastic strapping (85%). Therefore, many efforts focus on the use of recycled and bio-based raw materials. In the future, emissions that cannot be reduced will be offset by investments in decarbonisation projects.
305-1	Direct (Scope 1) GHG emissions	Chapter 3.1.3	
305-2	Energy indirect (Scope 2) GHG emissions	Chapter 3.1.3	

GRI No.	GRI-Disclosure	Reference	Comment
305-3	Other indirect (Scope 3) GHG emissions	Chapter 3.1.3	
305-4	GHG emissions intensity		Omission: The intensity of GHG emissions was not recorded for the reporting year.
305-5	Reduction of GHG emissions	Chapter 3.1.3	
305-6	Emissions of ozone-depleting substances (ODS)		Omission: not relevant
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		Omission: not relevant
306	Waste		
306	Topic management disclosures	Chapter 1.2 + 3.2	The avoidance of waste and the increase of the recycling rate are important factors in the waste management system. We want to continuously improve these key figures by training employees, investing in waste separation and analysing the types of waste.
306-1	Waste generation and significant waste-related impacts	Chapter 3.2.3	
306-2	Management of significant waste-related impacts	Chapter 3.2.3	
306-3	Waste generated	Chapter 3.2.3	
306-4	Waste diverted from disposal	Chapter 3.2.3	
306-5	Waste directed to disposal	Chapter 3.2.3	
307	Environmental Compliance		
307	Topic management disclosures	Chapter 3.4	Mosca pursues a responsible approach to finite resources. The regulations on sustainable impact, environmental protection and avoidance of environmental pollution are integrated into the environmental management system. The sustainable and prudent use of our resources, as well as the production of resource-saving products, is an important part of our day-to-day business.
307-1	Failure to comply with environmental protection laws and regulations		No cases in 2022
308	Supplier Environmental Assessment		
308	Topic management disclosures	Chapter 1.2 + 2.1	Mosca is committed to working with suppliers who are committed to environmental protection as well as to supporting existing suppliers in their development. Suppliers who violate environmental regulations will be terminated.
308-1	New suppliers that were screened using environmental criteria	Chapter 1.2 + 2.1	Basic due diligence checks on 100% of prospective suppliers sourced in or from Malaysia (availability of RoHS, REACH, Conflict Minerals, SMETA, ISO certifications)

GRI No.	GRI-Disclosure	Reference	Comment
308-2	Negative environmental impacts in the supply chain and actions taken	Chapter 1.2 + 2.1	<p>Basic due diligence checks on potential suppliers sourced in or from Malaysia (availability of RoHS, REACH, conflict minerals, SMETA and ISO certifications): Approximately 71</p> <p>We do not pursue further information, but encourage the suppliers to meet the requirements of the LkSG.</p> <p>We are constantly looking for ecologically sustainable suppliers and conduct basic due diligence checks on them: Approximately 130</p>

GRI No.	GRI-Disclosure	Reference	Comment
400	SOCIAL		
401	Employment		
401	Topic management disclosure		Due to the growth of the organization, the focus is on new hires.
401-1	New employee hires and employee turnover	Chapter 3.3	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Chapter 3.3	
401-3	Parental leave	Chapter 3.3	
402	Labor Management Relations		
402	Topic management disclosure		<p>We live the values of a family business:</p> <p>Internal and external relationships are based on mutual trust, respect and open communication. We have a management philosophy and develop the required skills of our employees. Everyone is committed to acting responsibly. A continuous improvement process is a fundamental and binding leadership task.</p>
402-1	Minimum Notice Period for Operational Changes		<p>Minimum notification period: 12 weeks</p> <p>Minimum notification period in the in-house collective agreement (HTV) Partly covered in the HTV, e.g. notice period for shift workers = 3 months.</p>
403	Occupational Health and Safety		
403	Topic management disclosure		<p>Occupational safety has a very high priority at Mosca. Therefore, our standards are usually higher than the legal minimum requirements (e.g. in the provision of personal protective equipment).</p> <p>The risks at the workplace are regularly (semi-annually or annually) assessed and, if necessary, appropriate measures for risk minimization are defined and then implemented and validated sustainably. Indicators are measures from the risk assessment or weekly inspection by the external specialist for occupational safety. In addition, we evaluate the entries in the first aid book.</p>
403-1	Occupational health and safety management system		A management system for occupational safety and health protection is implemented and part of the integrated management system (IMS). The system was implemented based on recognized standards (see legal register: DIN EN ISO 45001, EC Directive 89/391, Industrial Safety Ordinance, Occupational Health and Safety Act, Corona Occupational Health and Safety Ordinance, Workplace Ordinance and various technical rules), there is no legal requirement. Within the existing quality management system, there are separate chapters on occupational safety and risk management. Currently, we have 125 first responders, 28 trained evacuation helpers, 23 trained fire protection helpers and an emergency team for topics from the emergency management (storm, power outage, snow chaos, pandemic, etc.).

GRI No.	GRI-Disclosure	Reference	Comment
403-2	Hazard identification, risk assessment, and incident investigation		The hazards at work are assessed by risk assessments. Currently, there are 28 assessments. There is a regular (at least annual) review by the occupational safety specialist with the respective supervisors. Supervisors were trained internally on the topic. A follow-up and reminder are done by the QM department.
403-3	Occupational health services		<p>Mosca has set a goal for establishing a structured occupational health management system and thus, increasing the focus on employee health. An external company doctor is on site once per month. The following services are included:</p> <ul style="list-style-type: none"> - Optional and compulsory examinations - Vaccinations (optional) - Workplace inspections - Regulated process for required examinations for new hires depending on activity and hazards - Follow-up and reminders by QM or HR department <p>At Mosca, special attention is focused on employee data protection. Personal health data is collected exclusively for the purpose of supporting the employment relationship and for payroll accounting. No data is collected regarding medical information. Access to personal health data is only granted by the HR department. The data is protected from unauthorised access by others. Appropriate security precautions are taken to prevent unauthorised storage, use or transmission of data (backup of data via separate drives, encryption, separate document storage). The collection of personal health data and the use of occupational health services does not lead to a disadvantage or preferential treatment of employees. Information about these data records is not shared.</p>
403-4	Worker participation, consultation, and communication on occupational health and safety		The occupational safety committee consisting of 16 members from different divisions and management levels (works council, assembly workers, team leaders and management) meets quarterly. An external occupational safety expert is on site once a week. A works council representative is member of the occupational safety committee and regularly exchanges information with the occupational safety department. Internal regulations (e.g. on the use of PPE) are coordinated with the works council. There is no agreement with the trade union.
403-5	Worker training on occupational health and safety		<p>Annual safety briefings are carried out depending on the subject area:</p> <ul style="list-style-type: none"> - General instruction (digital) - Computer workstations (digital) - Workplace-related in production (by supervisors) - Crane, forklift centrally (by trained personnel) - New employees (digital) <p>Follow-up and reminders are provided by the quality management team.</p>

GRI No.	GRI-Disclosure	Reference	Comment
403-6	Promotion of worker health		<p>The German health care system offers outpatient preventive care, the hospital sector offers outpatient and inpatient rehabilitation facilities. All employees are required to be insured in statutory or private health insurance schemes. Mosca contributes to the costs of preventive care through subsidies for insurance fees, continued payment of wages and statutory accident insurance. In addition, Mosca regularly organises "health days" for employees in cooperation with health insurance companies. The activities for employees that were started before Corona, such as walking or cycling together, will be resumed.</p> <p>Data protection for employees is a high priority at Mosca. Personal health data is collected exclusively for the purpose of supporting the employment relationship and for payroll accounting. No data is collected regarding medical treatment. Access to personal health data is only granted by the HR department. The data is protected from unauthorised access by others. Appropriate security precautions are taken to prevent unauthorised storage, use or transmission of data (backup of data via separate drives, encryption, separate document storage). The collection of personal health data and the use of occupational health services does not lead to a disadvantage or preferential treatment of employees. Information about these data records is not shared.</p>
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		For external parties working for the company, the same preconditions exist as for Mosca employees.
403-8	Workers covered by an occupational health and safety management system		All employees have access to the integrated management system. This also includes the topics of occupational safety and health protection. New employees are trained and instructed accordingly.

GRI No.	GRI-Disclosure	Reference	Comment																																				
403-9	Work-related injuries		<p>In the reporting year, no fatalities and no injuries with serious consequences were recorded. Therefore, there was no need to implement measures to prevent these in the reporting year.</p> <p>The most important types of work-related injuries were injuries to and with machines and accidents on the way in the snow. One incident was recorded for temporary workers in 2022. In principle, all accidents are recorded on the basis of accident reports. An evaluation by types of injuries takes place (gender, age group, activity).</p> <p>A detailed evaluation and the recording of near-accidents is planned for 2023.</p> <table> <tr> <th></th><th>2020</th><th>2021</th><th>2022</th></tr> <tr> <td>Total number of working hours of all employees</td><td>768,942</td><td>762,956</td><td>868,194</td></tr> <tr> <td>Number of days lost because of accidents at work</td><td>207</td><td>256</td><td>247</td></tr> <tr> <td>Number of accidents at work</td><td>7</td><td>9</td><td>10</td></tr> <tr> <td>Ratio of work-related injuries¹</td><td>9.1</td><td>11.8</td><td>11.5</td></tr> <tr> <td>Number of employees</td><td>552</td><td>562</td><td>586</td></tr> <tr> <td>Ø working hours per employee and year²</td><td>1,570</td><td>1,570</td><td>1,570</td></tr> </table> <p>¹ Calculation base: 1,000,000 worked hours ² Figure is published by the Employer's Liability Insurance Association, annually</p> <table> <tr> <th>"Thousand-man quota"</th><th>2020</th><th>2021</th><th>2022</th></tr> <tr> <td>Number of reportable occupational accidents × 1,000 × number of Ø working hours per employee and year / total number of hours worked in the year</td><td>14.29</td><td>18.52</td><td>18.08</td></tr> </table>		2020	2021	2022	Total number of working hours of all employees	768,942	762,956	868,194	Number of days lost because of accidents at work	207	256	247	Number of accidents at work	7	9	10	Ratio of work-related injuries ¹	9.1	11.8	11.5	Number of employees	552	562	586	Ø working hours per employee and year ²	1,570	1,570	1,570	"Thousand-man quota"	2020	2021	2022	Number of reportable occupational accidents × 1,000 × number of Ø working hours per employee and year / total number of hours worked in the year	14.29	18.52	18.08
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403-10	Work-related ill health		<p>There have been no known work-related illnesses since 2012. This is evident from the accident reports and the feedback from the Employer's Liability Insurance Association (BG). Suspected cases (most recently in 2017) were proactively investigated in cooperation with the BG. In the reporting period, no hazards were identified that caused or contributed to illnesses. In the risk assessment, hazards are assessed and measures are defined and followed up. No employees were excluded from this statement. The data basis are risk assessments, medical reports, accident reports and coordination with the BG.</p>																																				

GRI No.	GRI-Disclosure	Reference	Comment												
404	Training and Education														
404	Topic management disclosure		<p>Providing high-quality education and training is regarded as a basic prerequisite for the future of our company. We aim to recruit and retain motivated and qualified employees with our training and development programmes.</p> <p>Our training portfolio includes various commercial and technical apprenticeships, work- study programmes and a trainee programme.</p> <p>In order to promote and further develop the potential of our employees, we offer them the opportunity to participate in suitable, individually selected advanced training programmes.</p>												
404-1	Average hours of training per year per employee	Chapter 3.3													
404-2	Programs for upgrading employee skills and transition assistance programs		Mosca offers employees not only challenging tasks and scope for action within their area of responsibility, but also shows professional and personal development perspectives within the group. In regular staff appraisals, employees receive feedback from superiors on their work performance and discuss career perspectives, where individual employees can develop. This procedure is defined in a structured performance appraisal process.												
404-3	Percentage of employees receiving regular performance and career development reviews		<table><tr><th>Type of assesment</th><th>Frequency per year</th></tr><tr><td>Target agreements for AT</td><td>min. 1</td></tr><tr><td>Performance appraisals for MEA</td><td>min. 1</td></tr><tr><td>Total</td><td>100 %</td></tr></table>	Type of assesment	Frequency per year	Target agreements for AT	min. 1	Performance appraisals for MEA	min. 1	Total	100 %				
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Target agreements for AT	min. 1														
Performance appraisals for MEA	min. 1														
Total	100 %														
405	Diversity and Equal Opportunity														
405	Topic management disclosure		In principle, only proven qualifications and potential are taken into account for filling open positions.												
405-1	Diversity of governance bodies and employees	Chapter 3.3													
405-2	Ratio of basic salary and remuneration of women to men		<table><tr><th>Total gross salary</th><th>In €</th><th>In %</th></tr><tr><td>Of all employees</td><td>33,569,059.99 €</td><td>100.0 %</td></tr><tr><td>Total female</td><td>3,697,918.49 €</td><td>11.0 %</td></tr><tr><td>Total male</td><td>29,871,141.50 €</td><td>89.0 %</td></tr></table>	Total gross salary	In €	In %	Of all employees	33,569,059.99 €	100.0 %	Total female	3,697,918.49 €	11.0 %	Total male	29,871,141.50 €	89.0 %
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GRI No.	GRI-Disclosure	Reference	Comment
406	Non-discrimination		
	Topic management disclosure	Chapter 2.1 + 3.4	We treat all people equally.
406-1	Incidents of discrimination and corrective actions taken	Chapter 2.1 + 3.4 ➤ Code of Conduct	No cases in 2022
407	Freedom of Association and Collective Bargaining		
407	Topic management disclosure	Chapter 2.1 ➤ Code of Conduct	<p>Respecting human rights in our own company and in the supply chains is a priority for us. Therefore, we support the freedom of association and collective bargaining and offer the employees at the German sites a works council and a house collective agreement. In addition, the employees are free to join unions or associations.</p> <p>Through our Code of Conduct, we anchor this not only for all our employees, but also set this requirement for our partners along the supply chains.</p> <p>Mosca supports the freedom of association and the conduct of negotiations for contract conclusion by applying house collective agreement regulations. In doing so, all employees and associations are offered room for a cooperative exchange of the parties involved at the group level (established employee representation, membership in unions and associations).</p>
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Chapter 2.1 ➤ Code of Conduct	We do not pursue this information, but we conduct LkSG Awareness Sessions to create awareness and encourage compliance
408	Child Labor		
408	Topic management disclosure	➤ Code of Conduct	We do not accept child labor, neither in our own and our subsidiaries, nor in our supply chain.
408-1	Operations and suppliers at significant risk for incidents of child labor	➤ Code of Conduct	Our policies do not permit child labour, slavery or forced labour. Our general purchase terms and conditions as well as contracts require our suppliers to meet these expectations.
409	Forced or Compulsory Labor		
409	Topic management disclosure	➤ Code of Conduct	We do not accept forced or compulsory labor, neither in our own and our subsidiaries, nor in our supply chain.
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	➤ Code of Conduct	<p>Malaysia since it was flagged as a high-risk location for Mosca Group by a third-party consultant. The risk categorization is based on a country / product risk analysis matrix, conducted in 2021.</p> <p>Our policies, made available online, do not permit child labour, slavery or forced labour. Our general purchase terms and conditions as well as contracts require our suppliers to meet these expectations.</p>
410	Security Practices		
410	Topic management disclosure		

GRI No.	GRI-Disclosure	Reference	Comment
410-1	Security personnel trained in human rights policies or procedures		100 % of relevant personnel in connection with Mosca's procurement in or from Malaysia have undergone training regarding the prohibition of the misuse of security forces. Our policies, general purchase terms and conditions as well as contracts require our suppliers to meet our expectations regarding the prohibition of the misuse of security forces.
412	Control of the compliance of human rights		
412	Topic management disclosure	Chapter 2.1 ➤ <u>Code of Conduct</u>	Legally and ethically compliant behaviour is a matter of course for Mosca. Legal and cultural framework conditions must be taken into account under all circumstances. We respect internationally recognised human rights. Misconduct can be reported through our complaint mechanism.
412-1	Operations that are subject to a human rights audit or human rights impact assessment was carried out	Chapter 2.1	No audits have been conducted at the Waldbrunn and Muckental sites so far.
412-2	Training for employees on human rights policies and procedures	Chapter 2.1	In the reporting period, approximately 4.5 hours were spent on training on human rights policy or procedures. 100 % of the selected relevant personnel involved in the procurement of Mosca in or from Malaysia were trained.
412-3	Significant investment agreements and contracts that contain human rights clauses or refer to human rights aspects being checked		Omission Reason: Specific legal prohibition. Explanation: Attorney client privileged information.
413	Local Communities		
413	Topic management disclosure		We are aware of our important role in the local/regional communities and take the responsibility that comes with it.
413-1	Operations with local community engagement, impact assessments, and development programs		At the two German sites, measures are taken to involve local communities, as they are located in structurally weak areas. Regular noise measurements and coordination with the district office are carried out. Social impact assessments will be considered as a process for the future.
413-2	Operations with significant actual and potential negative impacts on local communities		Future plans call for the introduction of a process that will identify and document significant actual or potential negative impacts of business activities on the local community. There were no complaints from the local community in the reporting year.
414	Supplier Social Assessment		
414	Topic management disclosure	Chapter 2.1 ➤ <u>Code of Conduct</u>	In its selection of suppliers, Mosca does not tolerate any violations of human or labour rights. Should suppliers violate the specified requirements, they will no longer be considered as a supply source.
414-1	New suppliers that were screened using social criteria		100 % of prospective suppliers in connection with Mosca's procurement in or from Malaysia are subjected to basic due diligence checks.
414-2	Negative social impacts in the supply chain and actions taken		Basic due diligence checks on potential suppliers sourced in or from Malaysia (SMETA or similar certifications and / or indications of violations of labor law): Approximately 71 We do not pursue further information, but encourage the suppliers to meet the requirements of the LkSG.

GRI No.	GRI-Disclosure	Reference	Comment
415	Public Policy		
415	Topic management disclosure	Chapter 3.4	<p>Mosca is conscious of its role as an active member of society and we therefore assume responsibility for global and regional concerns.</p> <p>Donations and other forms of social commitment are contributed solely in the company's interest. Mosca does not make any financial contributions to political parties at home or abroad, to organisations affiliated with or similar to political parties, to individual elected representatives or to candidates for political office.</p>
415-1	Political contributions	➤ <u>Code of Conduct</u>	<p>Omission reason: Not applicable.</p> <p>Explanation: this subject matter has not been flagged as a material risk for our business in 2022, however, Section 6 of our Code of Conduct does not permit financial support to political parties. Our general purchase terms and conditions as well as contracts require our suppliers to meet these expectations.</p>
416	Customer Health and Safety		
416	Topic management disclosure	Chapter 2.4	A systematic approach leads to a continuous reduction of health effects on customers using Mosca products.
416-1	Assessment of the health and safety impacts of product and service categories	Chapter 2.4	100% of our Machines are CE-compliant in terms of safety; levels are significantly below legal limits (noise); development of SoniXs to minimise health risks during strap welding Straps: modern equipment in the production process help ensure health and safety All products have been and are continuously analysed for improvements
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Chapter 2.4	In the reporting period, there were no violations of regulations and/or voluntary rules of conduct in connection with the impacts of products and services on health and safety.
417	Marketing and Labeling		
417	Topic management disclosure		Mosca follows the approach of a truthful and open information policy. This includes compliance with all regulations and general standards in the marketing and labelling of products. Compliance is ensured through cooperation with external experts.
417-1	Requirements for product and service information and labeling		Labeling on type plate. The documentation contains safety and behavioral instructions. Safety data sheets are available for the straps. Note on disposal in operating instructions (machines can be dismantled and thus the ecological impact minimized. Straps can be recycled). A solution for collection from B2B customers is being sought.
417-2	Incidents of non-compliance concerning product and service information and labeling		In the reporting period, there were no violations of regulations and/or voluntary rules of conduct in connection with product and service information and labeling.
417-3	Incidents of non-compliance concerning marketing communications		In the reporting period, there were no violations of regulations and/or voluntary rules of conduct in connection with marketing and communication, including advertising, sales promotion and sponsorship.
418	Customer Privacy		
418	Topic management disclosure	Chapter 3.4	We comply with GDPR requirements. In addition to an internally appointed data protection coordinator, we have appointed an external data protection officer to advise and review our processes.

GRI No.	GRI-Disclosure	Reference	Comment
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		In the reporting period, there were no complaints.
419	Socioeconomic Compliance		
419	Topic management disclosure	Chapter 3.4 ➤ <u>Code of Conduct</u>	We comply with all national, regional and local laws and regulations. We take social standards into account.
419-1	Failure to comply with laws and regulations in social and economic subjects		No cases in 2022

IMPRINT

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