

TOI TOI & DIXI



SUSTAINABILITY
REPORT

2023

Contents

- 3 Foreword
- 5 Overview of TOI TOI & DIXI
- 10 About this report
- 11 Sustainability strategy
- 16 Corporate governance
- 17 Sustainability management

29 Action areas in our core business

30 Products & services

- 31 Hygiene
- 33 Products & materials

37 Environment

- 38 Energy & CO₂e emissions
- 42 Water
- 43 Waste
- 44 Chemicals

45 Employees

- 46 Occupational health & safety management
- 48 Training & professional development
- 49 Diversity, respect & integration

50 Appendix

- 50 Memberships & initiatives
- 52 Our contribution to SDGs
- 53 Preparation for the CSRD
- 55 Key performance indicators
- 60 GRI content index
- 62 Imprint

GRI 2-1, 2-6, 2-22

Foreword

**Dear readers,
business partners
and employees,**

TOI TOI & DIXI had again a successful year in 2023. With our growth, however, came new challenges, which we have consistently addressed both strategically and in our daily operations.

As in all sectors and society in general, sustainability aspects have become even more significant in our industry and beyond. In alignment with our overall strategy and in light of the new dynamics of our expanded organization, we have therefore reviewed our sustainability strategy and subsequently enhanced its management.

We have grown stronger than ever in our commitment to making our value creation model as socially and environmentally friendly as possible. And, of course, we are not alone in this endeavor: Various stakeholders demand data and information from us regarding our concrete efforts towards greater sustainability across our business model. These stakeholders include customers, employees, partners, owners, and increasingly, international legislators.

For the affected companies, regulatory guidelines always mean additional efforts. We are already well-prepared for this and will confidently meet the requirements in the coming years. However, the commitment to greater sustainability must not be limited to mere reporting. We also want to lead by example in practice.

By implementing concrete measures, we can establish outcomes that go far beyond isolated flagship projects. We are pursuing strategic sustainability goals that tie in closely with our core business. These include the use of alternative sanitary chemicals, the transition of our service vehicle fleet to alternative drive technologies, and the increased use of recyclable materials in our core product, the portable toilet. The corresponding measures and progress in these areas are documented for you in this report.

Despite having made great progress, one of our key challenges remains the creation of reliable data in the identified action areas and across the operating companies and units. We must have a reliable basis of data if we are to make smart sustainability decisions and define and implement effective sustainability measures.

We have therefore expanded our existing community with dedicated contacts in our national operating companies and established a reporting system with clear responsibilities across them.

This community also includes contacts at Armal and Sebach, the two companies that were acquired and integrated into the group in Q4 2022. In the course of the integration, it became clear that we need to implement different management approaches in terms of sustainability for the various business models: A manufacturer →

GRI 2-4, 2-22

of sanitary products, such as Armal, and a business model primarily based on a partner network, such as Sebach Italy, require specific approaches in sustainability and data management.

Particularly the collection of sustainability data along the extended partner network will challenge us in the coming years for we want to drive sustainable value creation not just within our own business, but increasingly together with our partners across our entire value chain.

Our journey towards greater sustainability remains both exciting and challenging. We are confident that by working closely with all national operating companies, we will be able to master the additional sustainability challenges that arise as we implement our growth strategy.

This report documents the progress in implementing and realigning our sustainability strategy. We provide new information on our sustainability management methods and practices, take a look at our expanded team of international sustainability officers, document the status of our preparation for upcoming regulatory reporting obligations, and once again offer a comparable and internationally recognized reporting structure through the application of the Global Reporting Initiative (GRI) standards.

Above all, our aim in providing these comprehensive and transparent insights into our organization is to reinforce and acknowledge our stakeholders' trust in the future viability of our business model.

Sincerely,
The TOI TOI & DIXI management team



Dr. Holger Wirtz
Chief Technology
Officer

Frank Feuerstacke
Chief Operating
Officer

Torsten Jagdt
Chief Financial
Officer

Max Teichner
Chief Executive
Officer

Overview of TOI TOI & DIXI

TOI TOI & DIXI is the global market leader for rental mobile sanitary units, offering comprehensive services to match. In 2023, our national operating companies consolidated in this report achieved turnover of 736 million euros. The total workforce at the end of the financial year numbered 5,419 employees.

Our 50-year success story

As a globally operating group, we are present in 31 countries across Europe, the USA, and Asia. Our headquarters are located in Germany, with production facilities for portable toilets and vehicles in Germany, Italy, and the USA

Germany was our pioneering market: our success story began here over 50 years ago, and we have since been awarded the title of “Brand of the Century” multiple times. The merger of sanitary service providers DIXI® and TOI TOI® in 1997 was a crucial milestone on our journey to becoming the world market leader – a position we continue to strengthen through innovations and the expansion of our service offerings.

Our growth in recent years has also been driven by targeted acquisitions. In 2019, the financial investor Apax Partners LLP acquired a majority stake in TOI TOI & DIXI. In 2023, financial resources continued to open up long-term growth prospects, enabling the enhancement of our product range and the utilization of international synergies and development potential. →

THE BRANDS OF TOI TOI & DIXI

Our portfolio now includes over 30 successful brands worldwide under the umbrella of TOI TOI & DIXI, Sebach, and Armal (as of Q2/2024).



TOI TOI & DIXI
GROUP



Armal



I ❤️ SEBACH

GRI 2-1, 2-6

The integration of new companies into the group was successful in the past financial year, reinforcing our growth strategy. We also recognize that sustainability considerations play a significant role in corporate integration processes

today. In previous years, we have proactively enhanced and expanded sustainability management practices across our group, positioning ourselves well for future-oriented initiatives in this field. →



In 1973, Fred Edwards founded “Port San Ser” in Essen, the first company for mobile sanitation systems in Europe – later known as DIXI®.



In 1997, Lothar Vermillion (DIXI®) and Harald Müller (TOI TOI®) merged the two sanitation service providers. Since then, the corporate group has been the world market leader.



Logo for DIXI's 50th Anniversary in 2023

GRI 2-1, 2-6

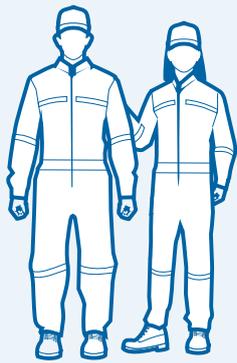
Our core business

TOI TOI & DIXI develops portable infrastructure and service solutions for efficient and hygienic environments and spaces. Our services include requirements planning, delivery, setup, scheduled cleaning, collection, final cleaning of portable toilets and containers, and the proper disposal of collected contents. Additionally, the production of portable sanitary products and distribution through agreements with partners

are key components of our international core business.

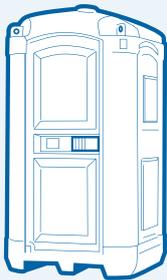
While our core customer segments are the construction and events sectors, we also provide services to the manufacturing and agricultural sectors, municipalities, local authorities, clubs, private individuals, and military and aid organizations. →

KEY FIGURES FOR OUR CORE BUSINESS (2023)



2,164
service drivers

2,980
service vehicles



435,002
portable toilets

33,139
containers



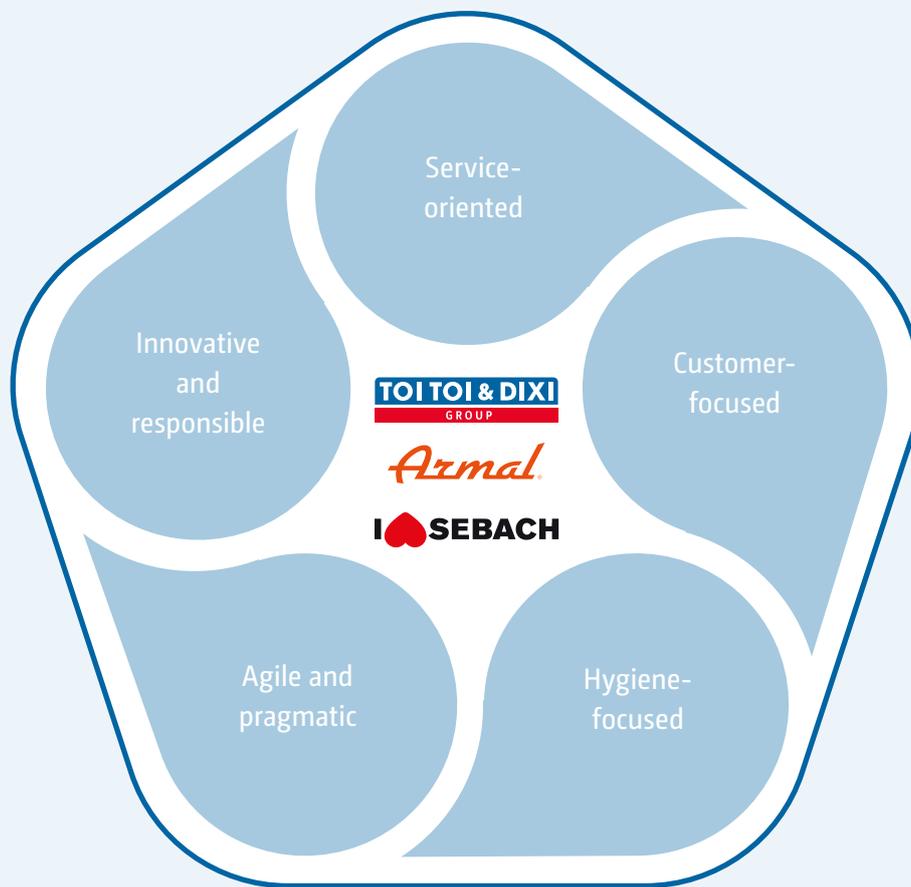
GRI 2-1, 2-23

What drives us

Our solutions are tailored to meet the diverse needs of our customers, ensuring the highest hygiene standards – whether in temporary or long-term use, in public areas, at workplaces, or at events.

Never content to rest on the widely acknowledged quality of our products and services, nor on our excellent stakeholder relationships, we are constantly striving for improvements to better serve our customers, our partners, our employees, and our sustainability goals.

OUR GUIDING PRINCIPLES



Our guiding principles are more than aspirations. They embody the way we work with each other and serve our customers. These principles provide all employees within the group with a clear framework for action, ensuring that we stay focused on the needs of our various key stakeholders.

By living and breathing these guiding principles we significantly shape our work ethic: we respond swiftly to individual customer requests and collaborate with our research and development teams on innovative concepts and solutions for a more environmentally friendly future.

GRI 2-1, 2-2, 2-6, 2-7

BY THE END OF 2023, A TOTAL OF 5,419 COLLEAGUES WERE WORKING IN OUR INTERNATIONAL TEAM ACROSS 31 COUNTRIES.



Our international team now collectively addresses the group-wide and local sustainability challenges inherent in our business models. As of the end of 2023,

46 sustainability contact persons from 67 entities in 26 countries were part of the TOI TOI & DIXI Sustainability Community.

About this report

This is TOI TOI & DIXI's second sustainability report aligned with the Global Reporting Initiative (GRI) framework, building upon our previous report published in June 2023.

Our goal is to inform readers about the progress we have made in our action areas and to enable comparisons that extend beyond TOI TOI & DIXI. In other words, this document serves in many respects as a progress report. Due to the number of organizational changes that have taken place since the last reporting cycle, and significantly increased data availability, this report also establishes a baseline for the years to come.

The current report includes a wealth of new information and data reflecting the dynamic performance of our business in the past year. Like any successful company, TOI TOI & DIXI is in a continuous process of growth and development. This has led in some areas to adjustments in calculation basis and scope compared to the previous year. Nevertheless, year-to-year comparability has been maintained because the basic structure of our report remains unchanged since it was first developed in 2023 on the basis of our materiality analysis and sustainability strategy.

The key figures and information in this report are presented with reference to the quantitative and qualitative disclosure requirements of the Global Reporting Initiative (GRI). They are also

presented with reference to the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS), even though TOI TOI & DIXI does not in fact need to comply with these reporting requirements until 2026 for the 2025 business cycle.

The report also contains information that individual stakeholders from the financial sector have requested from TOI TOI & DIXI, to comply with European disclosure regulations. Additionally, the report documents our contribution to the Sustainable Development Goals (SDGs) defined by the United Nations as part of its 2030 Agenda.

The quantitative information in the report primarily pertains to the 2023 financial year. In terms of content, its focus is on the implementation of our sustainability strategy in the operational processes of a total of 67 national operating companies across 26 countries.* The present report also includes information from the current calendar year up until the copy close date in April 2024.

We enlisted the expertise of an independent consulting firm in preparing this report. No further external checks were conducted. The report is published in German and English and is available in PDF format on our corporate website at > www.toitoidixi.com/sustainability.

* In 2023, TOI TOI & DIXI operated in 31 countries with and had a total of 74 operating companies. However, the scope of consolidation for the present report, on the other hand, reporting purposes comprises 67 subsidiaries operating companies across 26 countries. These companies generated 98.8% of the group's total turnover in 2023.

Sustainability strategy

14 Materiality analysis
15 Stakeholder engagement

The sustainability strategy TOI TOI & DIXI formulated in 2022 has been built on and further developed in 2023. One of our goals from the previous year was to establish a robust and comprehensive data basis for our material topics and action areas. We successfully achieved this milestone on our strategic roadmap, despite having to significantly expand the scope to capture specific additional types of data due to our international growth.

In the first quarter of 2024, we analyzed datasets from the countries included in this report's scope of consolidation. The results now enable us to establish internal benchmarks and set further

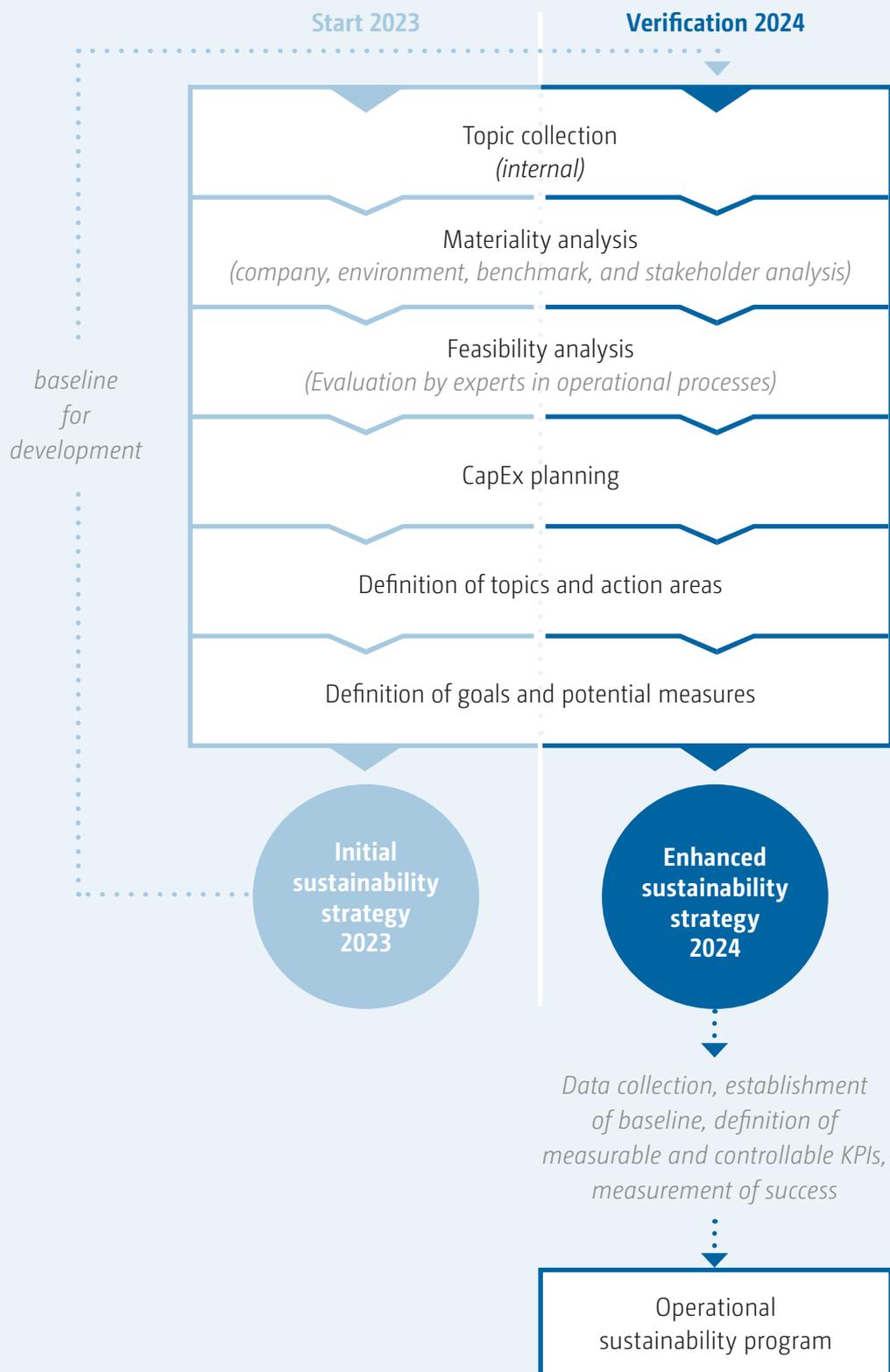
concrete objectives. Strategic sustainability goals will continue to be defined in alignment with the company's overall strategy.

Due to the dynamic nature of our organization, market conditions, and the regulatory environment, we regularly review our material sustainability topics and adjust our sustainability strategy as needed.

We have embedded this recurring process into our organization, fulfilling the process requirements that we will need to comply with in the future under the EU's corporate sustainability reporting directive (CSRD). →

GRI 2-22

CONTINUED DEVELOPMENT OF THE SUSTAINABILITY STRATEGY



GRI 2-7, 2-22, 3-2, 205-2, 306-2

Our strategic pillars and action areas remained largely unchanged in 2023. Water management has gained heightened strategic importance and will need to be managed more closely due to climate change and resource scarcity at several of our international locations. Supply chain management and anti-corruption have also gained heightened importance.

The strategy is being implemented according to a clearly defined roadmap and is integrated into

TOI TOI & DIXI’s operational sustainability program (see “Operational sustainability program,” p. 25).

For all material topics we will pursue or define clear objectives in the coming years and develop further action plans to ensure the successful implementation of our sustainability strategy. We will continuously measure the success of these actions at the individual action level within the framework of our operational sustainability program (see p. 25).

| Strategic pillar | Action area | Goal |
|---------------------|---------------------------------------|--|
| Products & services | Hygiene | 50% of all new PTs* contain germ-reducing materials. Increase the share of PTs with wash basins or sanitizer dispensers in markets without mandatory water supply network connected handwashing facilities to 100%. |
| | Products | Use 50% recycled materials in new PTs. Increase the recycling rate of end-of-life PTs to 100%. |
| Environment | Energy & CO ₂ e emissions | Reduce CO ₂ e emissions. |
| | Water | Reduce consumption of water from drinking water network. |
| | Waste | Implement a waste management system. |
| | Chemicals | Increase the use of biocide-free sanitary chemicals. |
| Employees | Occupational health & safety | Reduce the accident rate. |
| | Training and professional development | Increase tailored training and development initiatives. |
| | Diversity, respect & integration | Improve employee satisfaction. |

* PT: Portable toilet

Materiality analysis

Materiality analysis is conducted regularly, and the most recent results, from the analysis initiated in the third quarter of 2023, have been used as the foundation of our current sustainability strategy.

As in the previous reporting cycle, factors having a decisive bearing on materiality include our commercial decisions on operating and capital expenditure (OpEx/CapEx), acquisitions and changing organizational structures, new business areas, regulatory developments, and the changing expectations of our internal and external stakeholders.

For the analysis, we focused on both perspectives of what is known as dual materiality: the impacts of our business activities on the environment and society, as well as the significance of (external) sustainability aspects for the (financial) business situation and performance of our company.

However, when measuring the impact of individual issues and topics, we encountered limitations. Firstly, the scale and scope of activities at the local level are often so minimal that a thorough analysis of their impacts would neither be appropriate nor economically feasible. Secondly, national or international, sector-specific, or cross-sector benchmarks exist only in rare cases. We anticipate that this will change in the coming years, allowing for more precise assessments of the impacts and severity of individual issues and topics.

An exception to this is CO₂e emissions. For this topic, stakeholders in business and politics now have access to numerous datasets and benchmarks provided by various international institutions such as the Intergovernmental Panel on Climate Change (IPCC). We can therefore accurately gauge both the impact of our CO₂e emissions and our contribution to the objectives of the Paris Agreement and hence align our strategic goals accordingly in the coming years.

The severity classification of all other topics defined as material for our organization is based on subjective assessments. In this year's internal materiality analysis, we placed a stronger emphasis on potential (financial) risks to our business model, prioritizing what is known as an outside-in perspective.

In our materiality analysis, we once again incorporated the various perspectives and assessments of experts across different departments at TOI TOI & DIXI, as well as increasingly taking into account the insights of international sustainability officers within the organization (*see "Sustainability team & organization", p. 17*).

We also took into account the assessment and evaluation of our material sustainability topics by external stakeholders. In Q3/2024, we plan to conduct a systematic and comprehensive survey of our relevant stakeholders as a crucial step in this materiality analysis.

GRI 2-29, 3-1

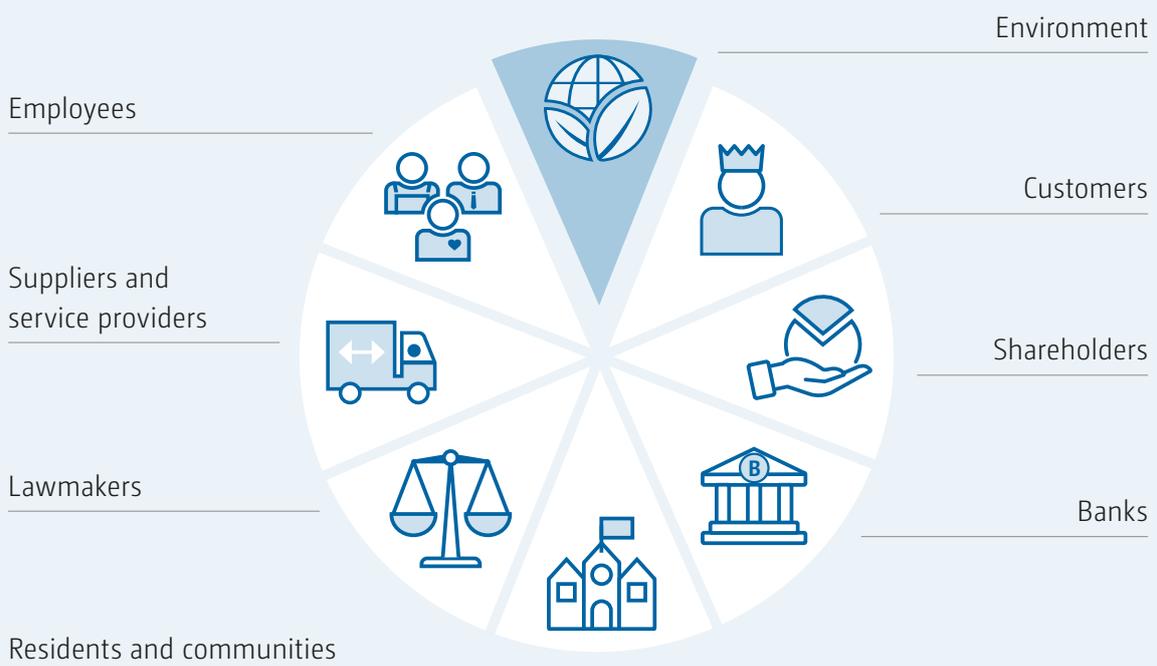
Stakeholder engagement

Successful implementation of our sustainability strategy hinges on collaboration with both our internal and external stakeholders. Even before formulating the strategy, during the materiality analysis, we rely on the assessments and feedback of our internal and external stakeholders because our sustainability challenges extend beyond individual departments or our own operational sites.

The last systematic prioritization of relevant internal and external stakeholder groups at TOI TOI & DIXI was conducted in 2022. This process resulted in a clearly defined stakeholder universe comprising various groups. In 2023, we adjusted this composition slightly due to changed organizational structures and stakeholder relationships.

Our stakeholder engagement is neither a one-way street nor a one-time action, but rather an ongoing process. In addition to conducting regular stakeholder surveys on sustainability topics – the last of which was in 2022 and the next of which is scheduled for Q4/2024 – we maintain regular contact with our external stakeholders in our daily business operations and benefit from their perspectives on the relevance of sustainability topics. However, there is one exception: the environment. Our responsibility toward this silent stakeholder is particularly significant, as it cannot directly articulate its concerns, interests, and needs.

THE TOI TOI & DIXI STAKEHOLDER UNIVERSE



GRI 2-9, 2-14, 2-23, 2-27

Corporate governance

Our corporate governance system includes controls to ensure compliance with social and environmental standards both within our organization and along our value chain. In 2023, our focus, as in the previous year, was on expanding our control mechanisms, risk assessments, and management tools for fulfilling our (legal) duties of care along the supply chain (see “*Management systems and approaches*”, p. 19).

The steering of all sustainability activities within our international sustainability community, which was established in 2023, continues to be managed through our central sustainability manager and our cross-departmental sustainability committee (see “*Sustainability team & organization*”, p. 17).

Within this framework, the executive officers of the national operating companies receive regular updates within this framework on sustainability management decisions and activities. They are also required to report specific facts and figures on sustainability from their operating business in accordance with a defined reporting structure.

Given that we operate in diverse economic and social environments, we also take due account of differing local cultural practices, standards, and legal requirements. Compliance with laws and regulations is fundamental to running a sustainable, successful business and is closely monitored by our compliance department (see “*Compliance*”, p. 21, and “*Risk management*”, p. 23).

TRANSPARENCY: A MATTER OF PRINCIPLE

Transparent reporting on the development and implementation of our sustainability strategy, as well as various guidelines and regulations, remain integral parts of our corporate governance system. Our Code of Conduct is available in all languages relevant to our workforce and provides clear orientation and definitions for ethical and sustainable actions to all executives, employees, and partners across the group. Furthermore, we have developed a “Diversity, Non-Discrimination & Non-Harassment Policy” which, since 2022, ensures a uniform understanding and sets binding rules of conduct. Additionally, in January 2023, we introduced our [Policy Statement](#), which specifies the social and ecological standards and human-rights due diligence duties applicable across our the supply chains.



Available in
30 languages:
Our Code of
Conduct

In addition, the company’s leadership team fosters a shared understanding of sustainability and defines group-wide standards. This promotes transparent and efficient decision-making processes at national and international levels in the pursuit of sustainable value creation.

Sustainability management

- 17 Sustainability team & organization
- 18 Sustainability data
- 19 Management systems & approaches
- 25 Operational sustainability program

Sustainability team & organization

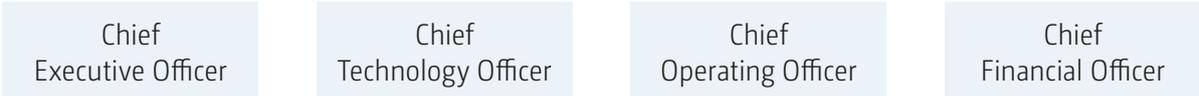
In 2023, we made significant strides in implementing our sustainability strategy. Our network of international sustainability officers has grown significantly, forming an international sustainability community at the operational

level of TOI TOI & DIXI to complement our core sustainability team established in 2022.

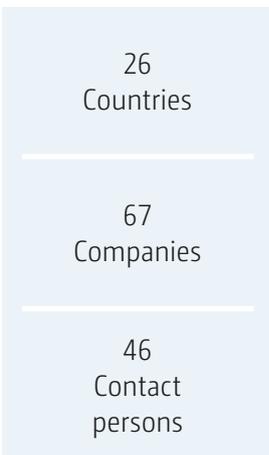
Effective communication among sustainability officers across national operating companies →

INTERNATIONAL SUSTAINABILITY TEAM AT TOI TOI & DIXI

TOP-LEVEL MANAGEMENT



INTERNATIONAL SUSTAINABILITY COMMUNITY



CORE SUSTAINABILITY MANAGEMENT TEAM



GRI 2-3, 2-4, 2-29

is crucial: they have firsthand knowledge of local challenges, implement measures, and collect and transmit relevant data to our central sustainability management team. In turn, this

consolidated data and information is regularly reported to relevant stakeholders and forms a basis for strategic business development decisions.

“ Within our international and cross-divisional sustainability community, we pool our expertise and perspectives on the various aspects of sustainability. This collaboration has led to improved data quality and quantity, helping us to identify important trends and make well-informed decisions that are essential for TOI TOI & DIXI’s sustainable growth.

Additionally, this collaboration helps us identify best practices and establish internal benchmarks, while also enabling us to inspire and support each other.”



Dustin Klüger
ESG/Sustainability Manager
 Tel. +49 2102 852-355
dustin.klueger@toitoidixi.com

Sustainability data

A crucial factor in implementing our sustainability strategy and measuring its success is effective data management. Accordingly, we use existing reporting structures from various areas of our business and calculate specific key figures for the sustainability topics that we defined in the course of our materiality analysis (see “Materiality analysis”, p. 14).

Using this data, we establish baselines and subsequently develop a set of metrics for future year-on-year comparisons. Furthermore, through rigorous data management, we are preparing for future reporting requirements

such as the CSRD. The responsibility for data collection and delivery lies with the managing directors and designated employees in our respective operating companies.

Given the continuously growing internal and external demands for data quality and granularity, we regularly review the functionality and robustness of our structures and data flows and make improvements when necessary. Currently, the focus is on improving processes and options for automated data collection to reduce the effort in the medium term.

Management systems & approaches

Our cross-border and cross-departmental sustainability management experts work together to implement our sustainability strategy using specific management systems and approaches.

Environmental management

TOI TOI & DIXI's overarching environmental management is overseen by the central leadership team. Additionally, in 2023, our environmental management system was ISO 14001-certified by local auditors in 10 national operating companies. This system is used to document site- and product-specific environmental performance, as well as our goals and plans for improvements.

Quality management

For many years, we have also been using the ISO 9001 standard for our quality management system. During the reporting period, this system was in use in our national operating companies in Germany, Belgium, the Netherlands, Slovakia, France, Greece, Italy, Latvia, Lithuania, Poland, Romania, Spain, and Singapore. Certified by independent bodies, it gives our customers assurance that we adhere at all times to defined standards of quality in the provision and ongoing development of our products and services.



Waste management

In our core market of Germany, TOI TOI & DIXI is certified as a waste disposal specialist based on the German Circular Economy Act (KrWG) and the Regulations on Specialized Waste Management Companies (EfbV). This legislation sets out all requirements for businesses involved in waste collection, transportation, storage, treatment, and removal, and has a strong focus on environmentally sustainable disposal. Similar to the German location, all other national operating companies meet the official requirements for waste disposal companies.



Our approaches to waste management vary according to the processes and options that exist at our respective locations. From experience, we know that TOI TOI & DIXI employees cannot always solve waste management issues independently. For example, some of our service locations are on multi-tenant leased sites where other tenants or the landlords themselves generate waste and collect it via a communal container system. Also, space limitations sometimes simply do not allow for the placement of additional waste containers.

Consequently, we often have to rely on the willingness of other stakeholders to cooperate if we are to improve our waste management outcomes. This also applies to collaboration with municipal or commercial waste disposal operators, who may not always provide reliable data and information, particularly as regards →

GRI 2-27, 3-3, 302-1, 303-5, 306-2, 306-5

volume-to-weight calculations and the various disposal channels.

We have begun collecting data for all categories of waste (paper, light packaging and recyclables, hazardous materials, residual waste, etc.) that we generate in the relevant processes. The same applies to the analysis of the causes of waste generation and the initial planning of measures for optimization. This includes obvious improvements such as recycling, reduction, and avoiding the use of packaging. However, another important step in our waste management journey will be to conduct a thorough examination and classification of waste disposal channels (recycling, thermal recovery, thermal disposal, landfill) at our various locations (*see “Waste” action area, p. 43*).

Our goal is to implement systematic waste management into our business processes and at as many locations as possible by 2025 (*see “Operational sustainability program” table, p. 27*).

Water management

Water consumption is a material topic for TOI TOI & DIXI, as our business model relies on the use of this valuable resource. Particularly for regions heavily affected by climate change and increasing drought, we are developing measures to save water (*see “Water” action area, p. 42*).

Our primary goal is to reduce our use of water from the drinking water network (*see “Operational sustainability program”, p. 27*). In terms of the use of our portable toilets, one option for

achieving this is to fill the water reservoirs with rainwater. In recent years, we have been able to reduce the amount of drinking water used for cleaning and filling. These reductions were achieved by analyzing the water requirement for each process and designing standardized filling mechanisms accordingly.

Chemical and hazardous substances management

The use of chemicals is necessary for our core business and to ensure hygiene. Therefore, chemicals and hazardous substances are among the material sustainability topics for TOI TOI & DIXI, which we manage in rigorous alignment with our goal of minimizing use while maintaining uncompromising disinfection and hygiene standards (*see action area “Chemicals”, p. 44*). Accordingly, before a cleaning agent or disinfectant can be used at TOI TOI & DIXI, it must meet a number of criteria.

Energy management

We record our energy consumption internationally based on standardized surveys. By mid-2025, we plan to introduce an ISO 50001-certified energy management system at our sites in Germany that have an annual energy requirement of over 7.5 GWh. In doing so, we will also fulfill the requirements of the German Energy Efficiency Act (EEffG). Insights gained from the application of this management system will also be used for energy management at other → international locations in the future.

GRI 2-27, 3-3, 205-2, 308-1

Compliance management

For us, compliance means much more than observance of laws, rules, and regulations. That's because our core ethos and our success as an employer and service provider are based on living up to values and standards of behavior that are not subject to external regulation or defined by law – values like honesty, integrity, reliability, and authenticity.

What's more, for us, compliance means fostering a common understanding of sustainability at the process level and following through by meeting the necessary criteria and standards in our day-to-day work.

For TOI TOI & DIXI, legal compliance is a given. Of course, this is not without its challenges, especially given the increasingly complex regulatory settings around business sustainability at both the local and international level. To manage the associated challenges effectively, we rely on close cooperation between our compliance department and our national operating companies, as well as with our central sustainability management team.

We also apply our compliance management system, which was developed on the basis of the "Principles of Proper Auditing of Compliance Management Systems" published by the German Institute of Public Auditors (IDW) in audit standard PS 980.

This systematic compliance program comprises aspects and mechanisms outlined in the paragraphs that follow:

Prevention

We have measures in place that ensure effective prevention of non-compliance across our value

GLOBAL COMPLIANCE PRINCIPLES



Our publicly accessible > [Code of Conduct](#), which has been translated into several languages, sets out our group-wide compliance principles. We also offer the > ["Let us know!"](#) whistleblowing system, which our employees, as well as our customers, suppliers and other business partners can use to report possible compliance violations

chains. We also have a compliance policy that summarizes the industry-specific and cross-industry laws and regulations that are relevant to our business model. Observance of laws and regulations is mandatory for all employees.

We also conduct regular communication and information activities to deepen our common understanding of compliance matters and keep everyone up to date with changes in the law. As well as target group-specific courses on compliance, which have been part of our continuing professional development syllabus for years, we send out a regular Legal & Compliance Newsletter.

Not that our communications on compliance matters are confined to in-house audiences. We also let external stakeholders, such as customers, suppliers, business partners, and →

GRI 2-27, 3-3, 205-2, 308-1, 406-1

potential employees, know about our systematic approach to the regulatory and ethical fundamentals of our business. We do this using the Compliance page on our website, where we publish our Code of Conduct in several languages and share other key information. A special Supplier Code of Conduct complements the range of preventive communication measures to ensure compliance with laws and best practices along our value chains.

Whistleblower system

We offer all internal and external stakeholders the opportunity to address any concerns regarding our Code of Conduct or other regulations and laws through a dedicated telephone hotline to our compliance team.

Our whistleblower system > “Let us know!” is designed to allow potential non-compliance cases to be reported easily—worldwide, around the clock, confidentially, and anonymously if desired. This system enables us to address potential issues promptly and effectively, thereby minimizing harm to the company and stakeholders.

Sanctions

Potential violations of our Code of Conduct, laws, or of any sustainability standards we subscribe to, are investigated by our compliance team—thoroughly, discreetly, and in accordance with applicable whistleblower laws and data privacy regulations.

The approach taken varies depending on the nature and severity of the alleged violation. The first step is always for our compliance team to assess the relevance of the reported allegation and investigate the underlying facts. This can involve interviews with affected parties, relevant supervisors, or HR managers.

Appropriate measures are then taken based on the findings of a thorough examination of all the ascertained facts. Depending on the circumstances, these measures can take the form of spot audits on site, legal opinions from local experts, or disciplinary measures such as suspensions, warnings, or dismissals.

We have only had to investigate a very small number of non-compliances over the years, and we have used them all as opportunities for learning and for improving our prevention measures so that we can avoid repeat non-compliances. Of the 10 potential non-compliance cases reported in 2023, none were found to be severe.

Internal and external audits

As part of our risk management (see “Risk management”, p. 23) our internal compliance management system, as well as organizational structures and processes, are regularly reviewed by our Internal Audit department. This allows us to identify risk potentials and implement preventive measures early.

The structure and practices of the Internal Audit department are based on generally accepted standards, such as the International Professional Practices Framework (IPPF) promulgated by the Institute of Internal Auditors (IIA) and the recommendations of the > [German Institute for Internal Audit \(DIIR\)](#).

In addition, we had our compliance management system externally audited by an international business consultancy at the start of 2022. We then set about implementing the resulting optimization recommendations. These optimizations include additional measures for the prevention of bribery and corruption. →

GRI 2-27, 3-3, 205-2, 308-1

Risk management

Increasingly, companies are required to incorporate environmental and social criteria into their corporate objectives and business processes and to report on material non-financial risks that relate to their activities, business relationships, products, and services.

We verify risk areas across our corporate structures and identify potential risks in close cooperation with the department heads and CEOs of our operating companies. Based on this, we further develop our audit methodology, which we apply in a standardized manner in internal audits at all of our locations and which we are continuously improving.

These audits are conducted by means of our central risk management system in the Internal Audit department as well as in the national operating companies. For each company, the internal auditor draws up a tailored schedule of measures in close consultation with the company's CEO and implements it in cooperation with the relevant local managers.

Our expectation going forward is that sustainability criteria will take on a much more important role in risk management. That being so, we will also be subjecting upstream and downstream processes to greater risk scrutiny. Here too, cooperation with our international locations and the operating companies will be essential.

Supply chain management

In addition to internal sustainability challenges, we also examine due diligence for human rights and environmental protection in the upstream and downstream processes of our value chain model. For this purpose, company management

has appointed a committee for supply chain due diligence, which is made up of colleagues from our Purchasing, Legal & Compliance, Internal Audit, and Sustainability departments.

We are able to apply to our supply chain various critical criteria that we have established as part of our own sustainability management practices. This enables us to align the social and environmental standards that we manage across our own departments with the processes and services of our strategic partners.

Moreover, the [Supply Chain Due Diligence Act \(LkSG\)](#) is already in effect in Germany, and the European Union made a decision in 2024 to introduce a supply chain law, which will affect TOI TOI & DIXI in the medium term. In other words, the call for greater influence over sustainable value creation processes across international supply chains is also coming from legislators, and this in turn is increasing pressure on market participants. TOI TOI & DIXI welcomes this development and is well prepared for the associated organizational, administrative, procedural, and legal challenges.

This commitment can be found in our [policy statement](#) in which we share essential information about our risk management system, about control and optimization mechanisms under environmental standards, and about human rights due diligence along the supply chain with our stakeholders. At the same time, our policy statement makes it clear that both our own employees and the employees of our global suppliers must meet the standards for sustainable value creation.

In terms of our company structure, organization, and methodology, we are well positioned to meet the standards we have set for socially and environmentally responsible processes in our supply chains as well as the due diligence →

GRI 2-7, 2-27, 3-3, 308-1, 403-6

obligations formulated by legislators. In the coming years, we will focus on expanding the circle of suppliers included in our risk and supply chain management and gradually begin implementing efficient optimization measures when necessary. In the case of violations and lack of cooperation, we reserve the right to consider terminating business relationships.

Data protection and IT security management

At TOI TOI & DIXI, the secure handling of data is comprehensively regulated: various binding policies and guidelines and a modern IT system guarantee the best possible protection. As a global corporate group, we comply with both local legislation and cross-border standards. We ensure compliance through a group-wide information security management system (ISMS) aligned with the international ISO/IEC-27001 standard.

Responsibility for the proper oversight and continuous improvement of this information security management system rests with our Chief Information Security Officer at corporate head office. Our Compliance department is responsible for compliance with data protection requirements relating to the processing of personal data and coordinates the associated activities. The department uses a standardized data protection management system comprising the necessary SOPs (specification and verification documents), a data protection manual, and the associated training documents.

We have appointed an external data protection officer for our Austrian and German companies. Additionally, local data protection coordinators have been appointed in our national operating and subsidiary companies.

Health management & occupational safety

Our HR management system records all key figures relating to employees. We then incorporate the sustainability-relevant elements of this data into our sustainability management system and our external-facing reporting. This includes data and facts on training and education as well as on health management and occupational safety (see *"Employees"*, p. 45).

The pleasing trend in our health management and occupational safety statistics highlights the effectiveness of the measures we have implemented, which include a continuous re-evaluation of risks and, if necessary, the implementation of additional protective measures.

To protect and promote the health of our employees, we pursue different management approaches at our locations, which are tailored to specific needs or standardized as required. While tailored management systems are used at our locations in Germany, Austria, and Poland, our companies in Greece, Italy, Spain, Romania, and Singapore have ISO 45001-certified occupational health and safety management systems. →

Operational sustainability program

To work, a sustainability strategy needs a well-structured implementation program. This means setting clearly defined objectives and responsibilities in the context of clearly defined action areas. It also means taking the necessary implementation measures with sound judgment and courage, setting realistic timeframes for their implementation, and managing their effectiveness using quantifiable performance indicators.

In our previous year's report, we stated that we would prioritize the collection of reliable data for the individual sustainability topics. By Q1/2024, the data officers from the countries

included in the extended scope of consolidation had provided figures and data for most of our material sustainability topics. This enables us to document our progress against the majority of our strategic goals and, going forward, to assess progress based on the established baselines for the 2023 reference year.

The operational sustainability program presented below continues to serve as a roadmap for achieving our sustainability goals in our material action areas. We will measure and be measured by the quantitative and qualitative objectives in the coming years.

GRI 3-2, 301-2

Operational sustainability program / Products & Services

| Strategic goal | Operational area | Measures | KPIs | Base-line 2023 | Time horizon* |
|--|---|--|---|----------------|---------------|
| Hygiene | | | | | |
| 50% of all new PTs with germ-reducing material | <ul style="list-style-type: none"> Production | <ul style="list-style-type: none"> Use of "Hygiene+" material** in PT production | <ul style="list-style-type: none"> Percentage of PTs with "Hygiene+" material | 17 | 2028 |
| Increase the proportion of PTs with wash basins or disinfectant dispensers in markets without mandatory plumbed-in hand-washing facilities to 100% | <ul style="list-style-type: none"> Production Operating companies | <ul style="list-style-type: none"> New PTs with pre-installed basins and/or dispensers Retrofitting existing PTs with basins and/or dispensers | <ul style="list-style-type: none"> Percentage of PTs with basins and/or dispensers | 45,3 | 2028 |
| Products | | | | | |
| Use 50% recycled material in new PTs | <ul style="list-style-type: none"> Production Research & Development | <ul style="list-style-type: none"> Use of old plastic fishing nets Use of old PTs (own and purchased) Development of new sources | <ul style="list-style-type: none"> Percentage of PTs with at least 50% recycled material | 1,3 | 2028 |
| Increase the recycling rate of end-of-life PTs to 100% | <ul style="list-style-type: none"> Production Research & Development Operating companies | <ul style="list-style-type: none"> Cooperation with recycling partners Investments in own recycling processes | <ul style="list-style-type: none"> Percentage of PTs recycled out of total end-of-life PTs | 20,4 | 2028 |

* Earliest possible achievement date

** Hygiene+ = Additive added to plastic during production, reducing germs on PT surfaces by over 99% throughout their lifespan.

GRI 3-2, 302-4, 303-5, 305-5, 306-2

Operational sustainability program / Environment

| Strategic goal | Operational area | Measures | KPIs | Base-line 2023 | Time horizon* |
|---|---|---|--|----------------|---------------|
| Energy & CO₂e emissionen | | | | | |
| Reduction of CO ₂ e emissions** | • Service fleet | • Reduce avge distance between stops by 5% through route optimization | • Kilometers per PT service stop | 6,7 | 2025 |
| | | • Convert 50% of new service vehicles to alternative drive technologies | • Percentage of service vehicles with alternative drives | 0,15 | 2028 |
| | • Buildings | • Increase share of renewable energy through certified renewable energy purchases (electricity and heating) | • Percentage of renewable energy in total energy procurement for buildings | 4,6 | TBD |
| Water | | | | | |
| Reduce freshwater consumption** | • Research & Development • Services | • Save potable water by using other sources of water • Save potable water by avoiding "pre-filling"*** | • Liters of potable water per service | 22,4 | TBD |
| Waste | | | | | |
| Implement waste management system | • Operating companies | • Introduce waste management at all German sites (as pilot for group-wide internal rollout) | • Percentage of sites with waste management system | 0% | 2025 |
| Chemicals | | | | | |
| Increase use of biocide-free sanitation chemicals** | • Research & Development • Operating companies | • Systematically test alternatives to common sanitation chemicals • Systematically track services with and without biocide-free chemicals • Promote biocide-free concentrates | • Percentage of services using biocide-free chemicals | 3,3 | TBD |

* Earliest possible achievement date

** Quantitative targets for this material topic and action area will be defined in the medium term based on 2023 baseline

*** „Pre-filling“ refers to filling PT with fresh water during servicing

GRI 2-7, 3-2

Operational sustainability program / Employees

| Strategic goal | Operational area | Measures | KPIs | Base-line 2023 | Time horizon* |
|--|-------------------------|---|---|----------------|---------------|
| Occupational health & safety | | | | | |
| Reduce accident rate** | • HR / Entire workforce | <ul style="list-style-type: none"> Record and analyze accident causes Preventive measures for blue-collar employees: Streamlined loading/unloading, lightweight PTs, personal protective equipment, safety training | <ul style="list-style-type: none"> Accident rate (number of accidents x 1,000 / FTE hours) | 52,7 | Ongoing |
| Training & professional development | | | | | |
| Increase need-based training and education** | • HR / Entire workforce | <ul style="list-style-type: none"> Central tracking of training hours Digital training via central platform Tailor internal training to employee needs | <ul style="list-style-type: none"> Number of trainings per employee Average training hours per employee | 4,3 | Ongoing |
| Diversity, respect & integration | | | | | |
| Increase employee satisfaction** | • HR / Entire workforce | <ul style="list-style-type: none"> Employee surveys / Employee Net Promoter Score (eNPS) Develop actions based on survey results | <ul style="list-style-type: none"> eNPS | 1 | Ongoing |

* Earliest possible achievement date

** Quantitative targets for this material topic and action area will be defined in the medium term based on 2023 baseline

Action areas in our core business

- 30 Products & services
 - Hygiene
 - Products & materials
- 37 Environment
 - Energy & CO₂e emissions
 - Water
 - Waste
 - Chemicals
- 45 Employees
 - Occupational health & safety management
 - Training & professional development
 - Diversity, respect & integration

Based on the sustainability topics identified in the materiality process, we have defined our action areas and assigned them to three strate-

gic pillars (see “Sustainability strategy”, p. 11, “Materiality analysis”, p. 14, and “Operational sustainability program”, p. 25).

Products & Services

The “Products & Services” pillar focuses on our core business and the specific sustainability challenges present there.



Environment

The “Environment” pillar encompasses key topics from traditional environmental management along the operational business.



Employees

The “Employees” pillar looks at sustainability-relevant topics from the perspective of personnel development.



On the following pages, we present specific examples of the sustainability activities we carried out in various operating units and de-

partments in 2023 and up until the copy close date of this report, as well as the specific challenges we are likely to face in the future.

Products & Services

The “Products & Services” strategic pillar focuses on action areas where we manage and pursue sustainability challenges and objectives in our core operational business. We continuously work on optimizing our existing services and developing new and innovative products and services.



Hygiene

Our high hygiene standards not only form the foundation of our business model but also drive us to continuously develop innovative solutions. Our ability to meet our sustainability goals in providing hygienic sanitary systems has a significant impact on society.

Through our products and services, we significantly contribute to the health of many people in different locations. We strive to establish new hygiene standards in portable sanitary solutions and stay ahead of regulatory and market-driven developments.

Producing portable toilets with germ-reducing material

A standard process to ensure the highest hygiene standards in portable toilets is the regular disinfection of all components that our customers come into contact with.

Using self-disinfecting materials in portable toilets is one of our unique selling points. With the market launch of our TOI® HYGIENE+ portable toilet in 2022, we have further strengthened our position as a market and innovation leader. The plastic components are enriched with an antimicrobial additive that automatically eliminates 99.9% of germs on the surface of the components, protecting users from infections.

The antimicrobial effect has been tested and confirmed by two independent research institutes: QualityLabs BT GmbH and Ost- →

99% FEWER GERMS – SCIENTIFICALLY PROVEN

Our new TOI®HYGIENE+ is the first of its kind. Thanks to the use of innovative new materials, it provides our customers with an even more hygienic environment than any other portable toilet.



thüringische Materialprüfgesellschaft für Textil- und Kunststoffe mbH.

Since its successful market launch, 6,100 TOI® HYGIENE+ portable toilets have been produced and delivered to our operating companies, including 3,794 in 2023. This represents a 65% increase compared to the previous year. We aim to leverage the success of this innovation for other products, and tests are already underway to integrate the material into other types of portable toilet.

Increasing the proportion of portable toilets with wash basins or sanitizer dispensers

TOI TOI & DIXI also sets new hygiene standards through the production and rental of portable toilets with pre-installed wash basins and sanitizer dispensers. We are increasing portable toilet production with these installations and retrofitting existing portable toilets.

In 2023, 86% of newly produced portable toilets were equipped with wash basins. Additionally, 4,966 retrofit kits for existing portable toilets were produced, increasing the total number of portable toilets with wash basins to 197,064, which represents 45% of our total inventory.

At most locations where our portable toilets are used, there are no permanently installed hand-washing facilities. Particularly in such places, it is important for hygienic and health reasons to provide portable toilets with integrated hand-washing facilities.

INCREASING THE NUMBER OF PORTABLE TOILETS WITH WASH BASINS

45% of our portable toilets are already equipped with wash basins. We will increase this proportion year on year through targeted new construction and the retrofitting of existing portable toilets with wash basins.



In some regions and companies, we have already achieved 100% coverage, ensuring that portable toilets with wash basins represent an uncompromising standard of hygiene for users.

GRI 301-2

Products & materials

Our products are manufactured in our own plants in Germany, Italy, and the USA. When developing them further, we focus on sustainability aspects in addition to high hygiene standards:

- Production of robust and long-life products
- Increasing the use of recycled and recyclable materials
- Implementation of innovative upcycling and recycling concepts in order to conserve resources

The modular design of our portable toilets allows for easy replacement of defective parts, thus avoiding the need to replace an entire product due to damaged components. Our motto is to repair rather than discard. With proper care, and the replacement of individual components when necessary, our portable toilets achieve an average service life of over 20 years.

Another important sustainability aspect is reducing amount of material used in our products. This reduces the amount of plastic, helps conserve valuable resources, and avoids the processing of fossil raw materials. It also reduces the weight of the portable toilets, leading to significantly lower fuel consumption for service vehicles during transport. We are working on various components of the portable toilets to find solutions for further reducing plastic use. Since 2022, for example, all new portable toilets

SUSTAINABILITY FACTOR LONGEVITY

TOI TOI & DIXI portable toilets have an average service life of more than

20 years



in the TOI® range feature a low-weight roof design.

Our service vehicles are also designed for modularity. Components such as water tanks or pumps can be easily removed from the chassis and reused on other vehicles. Here too, long-life products and design are an effective contribution to sustainability. →

GRI 2-1, 2-2, 2-6, 2-7

Making portable toilets from recycled material

We are continuously increasing the proportion of recycled material in our products. However, recycled plastics do not always have the same properties as new materials, and their use does not always guarantee the durability of the end products. Therefore, we use recycled materials judiciously. Our research and development

teams are constantly working on ways to optimize the balance between using recycled materials and ensuring product longevity.

We are making excellent progress in this area, and the side panels of our DIXI® PLUS portable toilets now consist of about 67% recycled material. We are also using a growing proportion of recycled material in the production of our TOI® FRESH and TOI® HYGIENE+. →

RECYCLED PLASTICS IN OUR PORTABLE TOILETS

TOI® FRESH



82%

18%

TOI® HYGIENE+



85%

15%

DIXI® GREEN



47%

23%

Recycled material from former fishing gear, nets and ropes

30%

■ Proportion of recycled material in plastic elements of our newly produced portable toilets

GRI 301-1, 301-2

In addition to this, we have developed the DIXI® GREEN, a portable toilet in which over 53% of the plastic used is from recycled sources. Some of 56% the recycled material used comes from disused fishing gear, nets, and ropes. We have been successfully renting this portable toilet model to sustainability-conscious customers since 2022.

In 2023, a total of 1,178 metric tons of polyethylene were used in the production of portable toilets at our German manufacturing sites, 109 tons (9%) of which were recycled material.

But we will not stop at these milestones. Instead, we have set ourselves the ambitious target of increasing the proportion of recycled

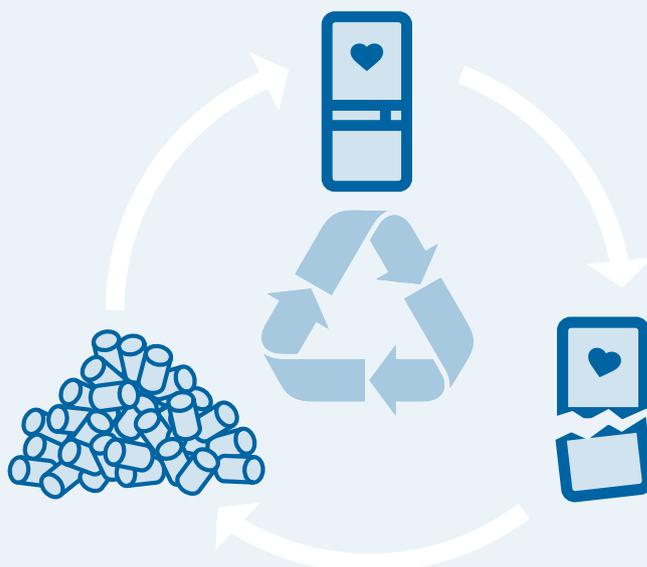
raw materials used in all new standard portable toilets to 50% by the end of 2025 (see “Operational sustainability program” table, p. 26). To achieve this, we will tap into and further develop additional sources of recyclable materials in the coming years.

Increasing recycling rate of used portable toilets

Despite their longevity and modularity, all our portable toilets eventually reach the end of their service life. Our goal is to recycle 100% of our portable toilets, thus transitioning our products to a complete circular economy (see “Operational sustainability program” table, p. 26). →

TURNING OLD INTO NEW

In order to achieve a circular material flow with our portable toilets, we collect end-of-life units and use them as raw materials for the production of new portable toilets.



GRI 301-2, 302-4

To this end, we installed a plastic mill at our production site in Gerstungen at the beginning of 2024. It enables plastic parts to be shredded into plastic powder, which can then be used as a raw material to produce new portable toilet parts.

In an initial pilot phase, the mill is being used to shred production scraps from portable toilet manufacturing. In the medium term, it will also be used to process end-of-life portable toilets, thereby contributing to the goal of creating a circular economy.

In 2023, for trial purposes, 66 end-of-life portable toilets were collected from our operating companies and made available to our plastic technology team. Our initial trials of the new milling machine using these toilets have gotten underway successfully.

The results of our pilot projects will ultimately form the basis for deciding which processes can be handled by our own branches and the TOI TOI & DIXI plastics technology unit, and which ones should be outsourced to specialized external companies. In the future, we aim to achieve maximum efficiency in the use and processing of the raw materials in our portable toilets.

GRI 302-4

Environment

The “Environment” strategic pillar encompasses all material topics and action areas in which we measure, analyze and – ideally – minimize the environmental impact of our activities.

Thanks to optimizations in our data collection, we now have reliable metrics for the most important topics. We will continue to collect additional metrics so as to ensure even greater data granularity in the coming years.

We focus particularly on CO₂e emissions and freshwater consumption in relevant operational processes. The expansion of systematic waste management in the various regions and the responsible use of chemicals in our cleaning services are also material key action areas with specific challenges.



GRI 305-1, 305-2, 305-3, 305-5

Energy & CO₂e emissions

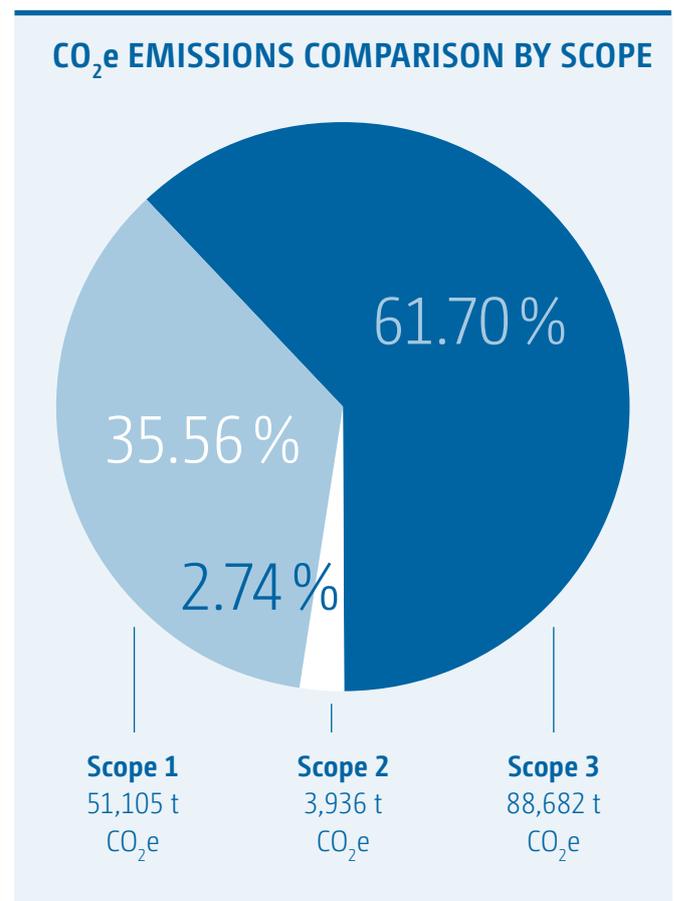
Reducing human-induced greenhouse gas emissions is one of the most urgent challenges politically, socially, and economically. We have identified the reduction of CO₂e emissions from our operations as one of our top strategic sustainability priorities.

The calculation of direct and indirect CO₂e emissions released across our value chain in Scope 1, 2, and 3 is based on the methodological standards of the [Greenhouse Gas Protocol](#). The metric for Scope 3 emissions, i.e., indirect emissions released in upstream and downstream processes, currently comprises seven of the 15 categories in this scope:

- Purchased goods and services
- Capital goods
- Upstream transport and distribution
- Waste
- Business travel
- Employee commuting
- Downstream transport and distribution

We use the emission factors published in the databases of the UK [Department for Environment, Food & Rural Affairs](#) (DEFRA) and the US [Environmental Protection Agency](#) (EPA), both of which are recognized as international references for this purpose.

While we have sufficient data for GHG accounting and auditing purposes in the categories “Employee Commuting” and “Downstream Transport and Distribution,” we had to utilize a mixture of cost-based approaches, international average



emission values, and estimates for the remaining categories.

We anticipate that adjustments will need to be made for some categories in the coming years, due to increasingly reliable data from partners in upstream and downstream processes and the necessary inflation adjustments in our cost-based calculations. →

GRI 305-1, 305-5

Reducing CO₂e emissions

To effectively reduce CO₂e emissions, we are working in various areas, with our service fleet offering the greatest potential. The fleet consists of 2,980 vehicles that traveled a total of 82 million kilometers in 2023, accounting for 30.6% of total emissions and 86.2% of Scope 1 emissions.

We are pursuing the reduction of CO₂e emissions from our service fleet through various measures. When purchasing new vehicles, we are increasingly considering low-carbon drive technologies. Additionally, we have been working on route optimization for several years as a way of effectively reducing driving distances. Lastly, we are raising awareness among our service drivers of economical driving practices.

Shortening our travel distances currently offers the greatest potential for reducing CO₂e emissions. We use the distance travelled between service stops as a controllable KPI for this purpose. In 2023, an average of 535 grams of CO₂e was emitted between service stops. To further

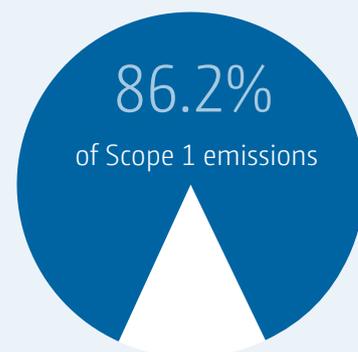
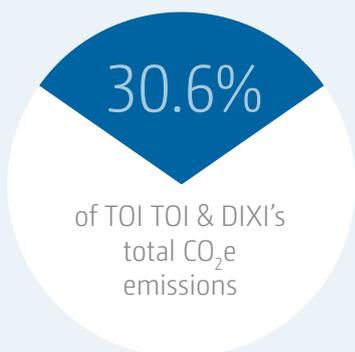
reduce this figure, we are continuously working on route optimization using advanced methods, thereby ensuring that our service drivers use the shortest routes in daily operations. By the end of 2025, we aim to reduce the average distance between service stops by another 5% compared to 2022 (see “Operational sustainability program” table p. 27).

Moreover, we will increasingly transition our service vehicles with diesel and petrol engines to alternative, low carbon drive technologies. In this context, there is an increasing number of options on the market for natural gas and electric vehicles.

However, to date, the options suitable for our services have been very limited due to factors such as limited range. Consequently, our own vehicle technology department, in collaboration with external partners, has developed the first vehicles with alternative drive technologies to meet our specific needs. →

SHARE OF CO₂e EMISSIONS BY SERVICE VEHICLES

Our 2980 service vehicles have covered a total distance of 82 million kilometers in 2023.



GRI 305-5

The development of individual transport vehicles with alternative drives is both time- and resource-intensive. Nevertheless, in 2023, four vehicles with electric drives were able to be delivered, and the registration of additional vehicles is planned for 2024. By the end of 2028, 50% of all newly produced service vehicles will have alternative drive technologies (see “Operational sustainability program” table, p. 27).

Another area where CO₂e emissions are an issue is in operating buildings. We use buildings of various types and sizes: for product storage and maintenance, for the production of portable toilets and vehicles, and for administration. These buildings are situated at different inter-

national locations and hence in very different climate regions (see “Operational sustainability program” table, p.27).

An effective strategy for reducing operational CO₂e emissions is purchasing certified renewable energy for our heating, cooling, and electricity needs at our locations. Where this has not yet been done, we will be reviewing the respective market offers from local suppliers in the near term.

At the same time, we are investing in the production of clean and renewable energy. Already in 2022, we commissioned our own photovoltaic systems at locations in Poland with a →

RETROFITTED ELECTRIC VEHICLES

As we switch our service vehicles from diesel to electric, the circular economy concept remains central. When the engines of some of our diesel service vehicles reach the end of their service life, we use the chassis that are still in working order to retrofit to electric. This gives these vehicles a second life as environmentally friendly electric vehicles



GRI 302-4, 305-5

total capacity of 179 kWp. The impact in that country is particularly significant, as the average CO₂e emissions of electricity from the Polish grid are high compared to international standards.

In 2023, these installations produced a total of 188,829 kWh of green electricity, equivalent to the annual average consumption of approximately 53 three-person households. The installation of another large-scale system has been approved for our main location in the Czech Republic and is currently being implemented.

We are also reducing our energy consumption in production wherever possible. The majority of our energy demand is for process heat in the production of plastic parts. In 2021, at our German production location, we achieved a 30% reduction in energy demand by acquiring an electrically powered machine. Our Italian location also uses electrically powered production machines, and their efficiency has been improved in recent years by installing new servo motors, thereby reducing energy consumption. At all other sites, we continue to explore alternatives to CO₂e-intensive operating resources.

GRI 303-5

Water

Climate change is causing water scarcity in many places. However, the availability of water is essential for our core business. We use water primarily for the use and cleaning of our portable toilets and containers. It is important to distinguish between drinking water and service water. While we can use both types for our operations and we aim to conserve drinking water resources wherever possible.

Conserving drinking water

For years, we have been optimizing water consumption throughout our processes, for example, by using more efficient high-pressure cleaners or standardizing the amount of water used to fill our portable toilets. In the case of mobile services, this has an additional advantage of reducing the amount of water used for cleaning as well as reducing the weight carried by the service vehicles and thereby also reducing fuel consumption.

In 2023, the average freshwater consumption was 23.9 liters per service. The proportion of drinking water consumption was relatively high at 22.4 liters. In the future, we aim to reduce water consumption through more resource-efficient processes and will to actively promote drinking water conservation by increasing the use of service water (see “Operational sustainability program” table, p. 27).

WATER SAVING PORTABLE TOILETS

On average, 23.9 liters of water are required between the service intervals and hence for the total number of users per service interval. For comparison: a normal toilet requires around 3 liters of water for short flushes and around 7 liters for normal flushes. For the equivalent of uses that means our toilets outperform conventional toilets on water efficiency after as few as 8 uses.



Water remains a valuable and value-adding element within the scope of our hygiene services. This applies not only to the cleaning of portable toilets but also to the increasing availability of handwashing facilities inside the portable toilets (see “Hygiene”, p. 31).

GRI 306-2, 306-5

Waste

Our sustainability responsibilities do not end with setting up and cleaning mobile portable toilets and containers: environmentally friendly disposal of wastewater is part of our core business. In addition, our operational processes generate further unavoidable waste. Any waste arising in the course of our service runs is collected by our employees and disposed of professionally.

Compliance with all prescribed environmental standards and local disposal requirements for specialized waste management companies is a matter of course for us. At all our locations, wastewater is disposed of in accordance with the highest quality standards, in compliance with the respective disposal licenses and via official disposal channels. In this way, we ensure that nature is not unnecessarily burdened by our wastewater disposal practices. Last year, a total of 733,492 m³ of wastewater was disposed of within our business operations, with 582,077 m³ (79%) of wastewater attributable to our service operations and the remainder resulting from our own building operations.

Managing our waste

It is not possible to completely eliminate waste generation in our business model. However, we can reduce waste, for example, by opting for less packaging-intensive alternatives when purchasing the products necessary for our service. However, due to strict safety and hygiene regulations, this is often only partially possible, particularly in the case of hygiene products such as soap or hand sanitizer.

In the coming years, we will review and optimize our waste management practices at our service locations with a view to improving the management of unavoidable waste within our business model. A significant step towards this is already being taken in 2024 with the implementation of a new waste management system in our core market of Germany (see “Operational sustainability program” table, p. 27). Insights gained from this initiative will be used at other international locations in the future.

Chemicals

Effective hygiene solutions require the use of disinfectants and cleaning agents. We are working on solutions to reduce the use of these chemical substances to an absolute minimum.

The sanitizing chemicals we use contain active ingredients that are harmless to humans and the environment when used correctly. For instance, the biocides they contain break down into harmless substances within their period of application. This means that the wastewater from toilets using these biocides can be disposed of via municipal sewage treatment plants in accordance with the municipality's standard processes.

Using biocide-free sanitizing chemicals

In cases where our portable toilets are cleaned daily as part of our services, we can avoid using biocides. For all other applications, we are exploring alternatives to conventional sanitizing chemicals.

For example, in 2023, we introduced a new bio-based product, which, as a biocide-free alternative, provides the necessary effectiveness and standards of hygiene even in portable toilets that are used for long intervals between cleaning. The bio-based product works by eliminating unpleasant odors. However, its effectiveness is significantly lower than that of our standard active complexes. We therefore currently only offer this product as a potential

BIOCIDE-FREE-SACHETS

In 2023, a biocide-free alternative was used for about 3% of our toilet cleaning services. The number of these sachets added up to

419,473



alternative, giving our customers the choice, because we know that many of them prefer to keep to the high standard of TOI TOI & DIXI service to which they are accustomed.

By offering such alternatives, we aim to increase the use of environmentally friendly substances in our services in the coming years and achieve a corresponding reduction in the use of biocides.

GRI 2-7

Employees

We acknowledge our responsibility for the wellbeing, health, and professional development of our employees because we know that our employees are key to sustaining our success over the long term.

This is why we promote a working environment where employees feel comfortable and have professional development opportunities. This strategic pillar of our sustainability management approach therefore continues to focus on the action areas of Health Management & Occupational Safety, Training & Development, as well as Diversity, Respect, and Integration.



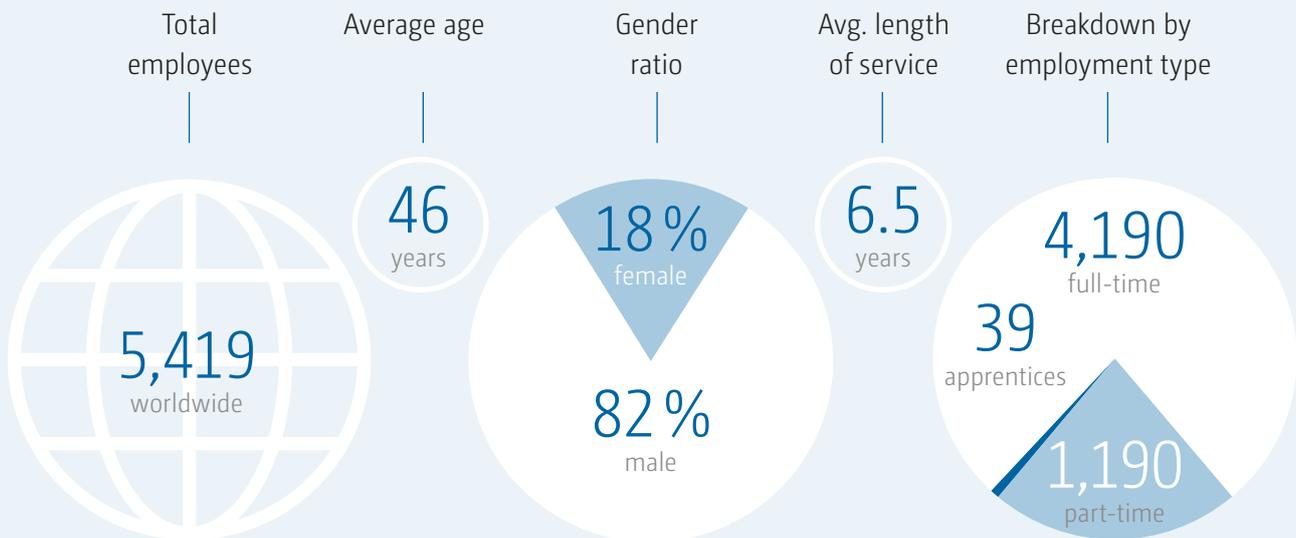
GRI 2-7, 401-1

Occupational health & safety management

Protecting the health of our employees is our responsibility. At TOI TOI & DIXI, we take a holistic approach to ensure that our employees work in healthy environments and are encouraged to maintain a balanced lifestyle. This approach considers the individual needs of each employee and aims to create supportive working conditions.

Our core business includes regular cleaning of portable toilets, which requires specific health protection measures. These measures include equipping all locations with hygiene products and taking precautions against infections through special personal protective equipment, regular medical examinations, and vaccination offers. →

WORKFORCE IN FIGURES*



* As of December 31, 2023

GRI 2-7, 403-5, 403-6, 403-9, 403-10

Reducing accident rates

Reducing work-related accidents is one of our ongoing strategic goals. In the 2023 reporting period, the average sick leave per employee was 13.6 days, with 221 work-related injuries resulting in 6,135 days of absence.

These figures point to a significant reduction in the number of work-related accidents in 2023. In Germany, for example, we achieved a 10% reduction compared to the previous year. The consistently positive feedback from announced and unannounced inspections by labor inspectorates further validates the effectiveness of our occupational health and safety systems. Across the group, the accident rate (work accidents x 1,000 / number of full-time employees) was 52.7. There were no work-related fatalities in 2023.

A significant portion of TOI TOI & DIXI's operational work is conducted outdoors, involving physical exertion and often under challenging on-site conditions. This applies equally to the locations where our mobile sanitary facilities are provided and to our own company sites.

We continuously analyze risks and causes of accidents within our core processes to identify potential hazards. Based on insights gained from these analyses, we implement internal

measures and develop preventive actions as needed.

Personal protective equipment is provided to all TOI TOI & DIXI employees as a matter of course. Where the work environment requires it, the use of this equipment is mandatory. In addition, wherever processes allow, auxiliary tools are provided, and potential hazards are reduced through modern work equipment. This includes, for example, the use of lifting platforms, which minimize physical workload during the loading and unloading of portable toilets.

Technical improvements are being implemented worldwide, and workflows are being further developed on a regional level according to local conditions and legal requirements.

Another measure under Health Management & Occupational Safety at TOI TOI & DIXI is to raise awareness among employees of how they can protect their own health and that of their colleagues. In addition to regular training sessions, in the past year we have significantly increased employee awareness regarding occupational health and safety through enhanced communication across various channels.

GRI 2-7, 403-5, 403-6, 404-1

Training & professional development

Coordinated, well-matched training and professional development is the key to a skilled and motivated workforce. Therefore, we are continuously enhancing and expanding our in-house training and development offering according to employee needs.

In addition to fostering personal development for each employee, this has a positive impact on our company's competitiveness and sustainability. Employees who are trained according to their needs and the company's requirements can contribute to the company's development and strengthen TOI TOI & DIXI's position as an industry leader. We therefore aim to foster a culture of lifelong learning and innovation within our organization.

Improved training and professional development initiatives

As part of its sustainability strategy, TOI TOI & DIXI aims to continuously increase the number of tailored training sessions available to employees. In 2023, the average number of training hours per employee was 3.5 hours, totaling 18,756 training hours across the workforce. By recording international training hours for the

first time, we will be able to quantify corresponding successes in increasing training numbers in the coming years.

To ensure that our training programs meet actual needs, departmental heads regularly engage in discussions with employees to determine their individual requirements. The needs of the entire workforce are ascertained in close coordination with the executive officers of our national operating companies. This systematic, consultative approach enables us to identify our employees' strengths and interests, develop their abilities, and utilize their skills even more effectively.

The additional initiatives that we have implemented to date include digital training courses provided via a central learning platform. These courses are included as compulsory or optional elements in our further training and professional development syllabus. The learning platform is already available online for employees in 24 countries in various languages. It has been designed so that specific training can be assigned to employees based on their individual needs. This means each employee can undertake exactly the training programs that are relevant to their needs, their work area, and their duties.

GRI 2-7, 2-19, 405-1, 406-1

Diversity, respect & integration

At TOI TOI & DIXI, diversity and respect are fundamental values of our corporate culture. To ensure these values are communicated to all our employees right from their first day on the job, we have included principles to this effect as an integral part of our Code of Conduct.

TOI TOI & DIXI is an internationally operating company in which numerous nationalities collaborate. We attach great importance to ensuring that our everyday dealings with one another are based on mutual respect at all times, regardless of gender, ethnic origin, religion or cultural background. Our strength is built both on what we have in common and on what makes us different from each other.

We have established clear rules for our interactions:

- Our Code of Conduct is binding for all employees.
- We ensure that our teams are diverse and that interactions are respectful.
- We encourage active and open knowledge-sharing between our employees.
- Experienced employees act as mentors for junior employees.

Equal treatment for all employees is continuously monitored and safeguarded by our HR and compliance management system. At TOI TOI & DIXI, no dimension of diversity

(gender, nationality, ethnic origin, religion and world view, disability, age, sexual orientation, and identity) shall cause any employee to be disadvantaged in terms of the duties they are given or the remuneration they receive.

Increasing employee satisfaction

We assess employee satisfaction through surveys. In 2023, a total of 1,148 participants answered general questions about their length of service and their satisfaction levels regarding various work situations. The scientifically grounded “Employee Net Promoter Score” (eNPS) was chosen as a KPI to measure employee engagement and loyalty. The result was marginally positive with a score of “1” (difference between the percentage of promoters and detractors). The survey also asked for improvement suggestions, which were gathered anonymously and subsequently discussed with relevant managers to serve as the basis for positive change. Based on these feedback discussions, appropriate improvements are being implemented at our locations to continuously enhance employee satisfaction.

In future surveys, we will repeat this process and increase the number of participants by proactively encouraging participation and involving more operating companies in the survey.

GRI 2-28

Appendix

| | |
|----|----------------------------|
| 50 | Memberships & initiatives |
| 52 | Our contribution to SDGs |
| 53 | Preparation for the CSRD |
| 55 | Key performance indicators |
| 60 | GRI content index |
| 62 | Imprint |

Memberships & initiatives

As a business enterprise, TOI TOI & DIXI conducts its activities in accordance with a clearly defined business purpose. Our sustainability activities generally also tie in directly with our core business. But at the same time, our organization is a part of society. That means we listen to the concerns of various stakeholders and promote local communities—even when there is no direct economic purpose involved. Moreover, as a taxpayer, we also make an important indirect contribution to the social development initiatives of local municipalities.

For us, being a market leader goes beyond competing with other companies. It encompasses taking responsibility both for the positive transformation of our industry and for fair competition that rewards investment in sustainable technologies and business models. That is why, for example, we are a long-standing member of the [Federal Association of the German Waste Management, Water and Environmental Service Industries \(BDE\)](#), where we will in future be pushing even more forcefully for positive transformation.

We are also actively involved in various associations, initiatives, and organizations in many other countries. The paragraphs that follow touch on just a few examples of these.

Austria: TOI TOI Mobile Sanitary Systems GesmbH is a member of [VOEB \(Verband Österreichischer Entsorgungsbetriebe\)](#), advocating for modern resource and circular economy management among other goals.

Netherlands: DIXI Sanitary Services is an active member of [“Logistiek 010”](#), an initiative promoting cleaner, more efficient urban logistics in the interests of making the city of Rotterdam cleaner and healthier. The initiative involves cooperation among transport companies, government representatives, research institutes, and educational institutions, aiming for zero inefficient trips, zero emissions, and zero traffic jams in Rotterdam.

Our colleagues in the Netherlands are also actively involved in a research project initiated and spearheaded by Wageningen University called [“KNAP”](#). The objective of the project is to identify potential solutions for increasing the recycling and reuse of wastewater. →

Czech Republic: Our colleagues at our national operating company in the Czech Republic are members of various organizations in which they have opportunities to push for greater sustainability. These include the music festival association > *FESTAS* – festivalová asociace z.s. – and the construction industry association > *Svaz podnikatelů ve stovebnictví*.

Latvia: Through membership in the Latvian Association for People Management > *LPVA*, TOI TOI Latvija promotes best practices in personnel management. The association's mission includes fostering the creativity, innovation, and active involvement of its members and improving its member organizations' business models and communications.

USA: TOI TOI USA Ltd. is a member of the Portable Sanitation Association International (> *PSAI*), in the United States, an organization that provides information and transparency for the portable sanitation industry and that is increasingly also focusing on sustainability issues.

Switzerland: TOI TOI AG in Switzerland is a member of several organizations advocating for sustainable and fair business relationships. > *"Baukader Schweiz"* for example, focuses on protecting and promoting professional, economic, and legal interests, as well as supporting professional development and social ties within the industry.

Italy: Our colleagues at Sebach are members of > *ASPI* (a national association of operators in waste management, maintenance, sanitation and water treatment), where they promote sustainable and efficient maintenance and cleaning of wastewater and water networks.

In 2023, the TOI TOI & DIXI central sustainability management team once again learned a great deal about the social engagement activities of their colleagues around the world. This engagement and active involvement in social initiatives often goes beyond mere compliance with national laws and regulations. Looking ahead, we intend to foster greater group-wide dialog regarding the various examples of social engagement and involvement in social initiatives in our operating companies. Our purpose in this is to identify and share best practices within our group and to harness the energy of mutual inspiration to raise our corporate sustainability game.

GRI 303-5

Our contribution to SDGs

W We support the > *Sustainable Development Goals (SDGs)*, formulated by the United Nations as part of the 2030 Agenda, although our direct influence on these global objectives is manageable and focuses on the specific goals and corresponding targets listed below:

| SDG | Description | Our contribution | Target Year |
|---|---|--|-------------|
| <p>Clean Water and Sanitation.</p>  | <p>Ensure availability and sustainable management of water and sanitation for all.</p> | <p>Our core business involves providing mobile toilets and sanitation facilities. By ensuring access to clean and hygienic sanitation, we directly contribute to achieving SDG #6. Our sanitary solutions are particularly crucial in areas with inadequate infrastructure or during emergencies such as natural disasters and refugee crises, where access to clean water and sanitation facilities is critical in preventing disease spread.</p> | <p>2030</p> |
| <p>Decent work and economic growth.</p>  | <p>Promote sustained, inclusive, and sustainable economic growth, full and productive employment and decent work for all.</p> | <p>We provide fair wages to our employees. Regarding working conditions, our country-specific health and safety programs and an open work culture ensure fair employment. By offering employment opportunities to people from diverse social, cultural, and academic backgrounds, we contribute to reducing unemployment rates and thereby promote economic growth. Additionally, our services support events, construction sites, and public infrastructure projects, which also contribute to economic growth. Through the provision of sanitary solutions, we indirectly support community livelihoods by improving health, reducing absenteeism in schools and workplaces, and enhancing overall productivity.</p> | <p>2030</p> |
| <p>Sustainable cities and communities.</p>  | <p>Make cities and human settlements inclusive, safe, resilient and sustainable.</p> | <p>Access to adequate sanitation is crucial in building sustainable cities and communities. Our services play a significant role in supporting events, festivals, construction projects, and public gatherings, ensuring that cities and communities operate efficiently while maintaining hygiene standards. Our solutions also support the development of temporary or mobile communities, such as refugee camps or construction sites, ensuring that people in temporary settlements have access to essential sanitation facilities.</p> | <p>2030</p> |

Preparation for the CSRD

As a result of the Corporate Sustainability Reporting Directive (CSRD) recently adopted by the European Union, TOI TOI & DIXI will have an obligation to report on significant sustainability topics for each financial year starting from 2026. We are already making preparations to ensure we can fulfill this requirement.

Given that our sustainability management and reporting has been based on the Global Reporting Initiative (GRI) framework for several years, our current primary focus is to align our use of the GRI standards with requirements of the European Sustainability Reporting Standards (ESRS). Due to the substantive and structural alignment between the two frameworks, we already have a clear understanding of the requirements and are prepared for reporting based on the European standards. We view this

reporting obligation as an opportunity to reflect further on relevant areas within our organization and their associated impacts, risks, and opportunities, and, wherever possible, to measure and benchmark them against specific thresholds values.

In taking the initial steps towards ensuring we can comply with the CSRD requirements, we observed that material topics we had already identified are also covered within the ESRS framework.* We are also well positioned to document the methods we use to identify, assess, and measure each topic in accordance with the CSRD.

At the same time, we are actively preparing data and information in accordance with the European Taxonomy Regulation, which will also be required under the CSRD in the future. →

* Specifically, this concerns the subtopics of ESRS E1-4 (climate change adaptation, climate change mitigation through CO₂e reduction; water pollution, consumption, withdrawals, and discharge; substances of concern; resource inflows, including resource use; waste), under ESRS S1 and S4 (health and safety; training and skills development, access to products and services), and under ESRS G1 (corruption and bribery).

EU-Taxonomy

The project team responsible for developing the metrics includes representatives from Accounting, Sustainability, Finance, Legal & Compliance, and Production. The management team, particularly the CFO, plays a leading role in the project and is directly involved in the implementation. Monthly reports to the entire management team ensure transparency and continuous monitoring of progress.

Based on our business model, we have defined the provision and maintenance of mobile sanitation units as our key business activity. According to the Taxonomy Regulation, these activities fall under category 5.5 (“Service as a Product”). The criteria we meet for this classification are our rental model and the associated increased utilization rate and service life of our products.

In the specific context of TOI TOI & DIXI, this means the following: Our rental model allows our customers to access and use our products while we retain ownership. Through our contract terms, we ensure that the following points are guaranteed:

- We commit to taking back used products at the end of the contract.
- Our customers are obliged to return the products at the end of the contract period.
- We remain the owners of our products throughout the rental period.
- Our customers pay rental fees for the use of our products.

Moreover, our products are regularly used, and idle times between rentals are minimized to ensure maximum utilization. Our customers do not need to purchase the products or the materials required for their upkeep. Instead, they can rely on our comprehensive service offerings to provide them with what they need, when they need it. Through careful and regular maintenance, including the replacement of damaged parts and cleaning with appropriate equipment, we also extend the service lives of our products.

The above definition and categorization of our primary business activity under activity 5.5 form the basis for our reporting according to the Taxonomy Regulation. The other criteria of activity 5.5 (“Delivery of packaged products” and “Washing and cleaning of used textiles”) do not apply to our business model and therefore do not require consideration.

Our goal is to establish comprehensive reporting that aligns with the requirements of the Taxonomy Regulation by the end of 2024. This will ensure that we will be able to meet our reporting obligations under the CSRD for the 2025 financial year in this regard also. As part of our ongoing commitment, we will continue to measure our turnover, operating expenses, and investments across all relevant business activities so that we can document the degree to which we are contributing positively to the sustainability goals outlined in the Taxonomy Regulation.

Key performance indicators

We import relevant information and data from a range of departments into the system used by our centrally controlled sustainability management framework. Hence, for example, the reporting system yields monthly data from HR Management on employee numbers, churn rate, sick days, and training and professional development measures (see “Employees”, p. 45).

Similarly, we use existing reporting lines to gather weekly data and information on container and portable toilet inventory and utilization, our service vehicle numbers, the number of service runs conducted, and the number of kilometers driven by our own and leased vehicles.

The operating units provide data in traditional table formats, which are then compiled by the central Sustainability department and validated, analyzed, and evaluated in collaboration with Controlling.

That is not to say that data, on its own, is any guarantee of success. Success in transitioning

our entire business model toward greater sustainability will ultimately come down to the specific measures taken – concrete steps to reduce waste and the consumption of heat energy, electricity, and water.

But it all has to start with numbers, with data. We need to know exactly what we are consuming and what externalities we are generating before we can begin to identify causes and implement countermeasures. That’s easier said than done, because while the collection of financial data is a time-hallowed practice followed assiduously by all good business enterprises, the management of sustainability data is a new discipline that is still being developed.

This is the path we are on right now – a path that we are pursuing with single-minded determination. Specifically, this means we are educating our data controllers at our various locations: making them aware of the relevance of sustainability performance indicators and giving them the necessary guidance and tools. We are making them part of the solution.

GRI 303-5

Consolidated figures

| Business figures | | | |
|--------------------------------------|------------|------------|---|
| Data | Unit | Total | Comment |
| Total turnover | Million € | 736 | |
| Companies with implemented ISO 9001 | Number | 24 | |
| Companies with implemented ISO 14001 | Number | 11 | |
| Companies with implemented ISO 45001 | Number | 6 | |
| Violations of OECD-Guidelines | Number | 0 | |
| Contribution to SDGs | SDG Number | 3 (Number) | We actively contribute to the following SDGs: #6, #8, #11 (see p. 52) |

| Products & Services | | | |
|---|------------|------------|--|
| Data | Unit | Total | Comment |
| Delivered PTs | Number | 32,333 | |
| Internally delivered PTs | Number | 22,879 | |
| Delivered PTs with "Hygiene+" material | Number | 3,794 | |
| Delivered PTs with at least 50% recycling content | Number | 320 | |
| Disposed PTs | Number | 12,171 | |
| Recycled PTs | Number | 2,495 | |
| End-of-life PTs used for new PT production | Number | 66 | Pilot delivery of old PTs for internal recycling |
| Service points | Number | 13,223,489 | |
| PTs in inventory | Number | 428,002 | |
| Containers in inventory | Number | 33,139 | |
| Service vehicles with combustion engines | Number | 2,976 | |
| Service vehicles with alternative drives | Number | 4 | |
| Distance driven by service vehicles | Kilometers | 82,293,478 | |

GRI 302-1, 302-4, 305-1, 305-2, 305-3, 305-5

Environment

| Data | Unit | Total | Comment |
|---|---|-------------|---|
| Total CO ₂ e emissions* | Metric tons CO ₂ e | 143,723 | |
| CO ₂ e emissions* Scope 1 | Metric tons CO ₂ e | 51,105 | |
| CO ₂ e emissions* Scope 2 | Metric tons CO ₂ e | 3,936 | |
| CO ₂ e emissions* Scope 3 | Metric tons CO ₂ e | 88,682 | Details on CO ₂ e emissions accounting in selected categories of Scope 3 according to GHG Protocol can be found in the chapter "CO ₂ e Emissions & Energy", p. 38 |
| Greenhouse gas intensity | Metric tons CO ₂ e / 1,000,000 € Revenue | 195 | |
| Total CO ₂ e emissions by service vehicles | Metric tons CO ₂ e | 44,091 | Emission factors: 2.70 kg CO ₂ e/liter diesel 2.33 kg CO ₂ e/liter gasoline 0.24 kg CO ₂ e/kWh Electricity |
| Total diesel consumption by service vehicles | Liters | 15,295,204 | Energy value 10.4 kWh/liter corresponds to: 11,591,374 kWh |
| Total gasoline consumption by service vehicles | Liters | 1,194,987 | Energy value 9.7 kWh/liter corresponds to: 11,591,374 kWh |
| Total electricity consumption by service vehicles | kWh | 38,791 | |
| Total energy consumption | kWh | 206,165,942 | Calculated based on the energy value of the energy carriers |
| Energy consumption from renewable sources | kWh | 966,579 | Green electricity in buildings |
| Energy consumption from fossil fuels | kWh | 205,199,363 | |
| Total energy consumption in buildings | kWh | 21,017,804 | |
| Total energy production in buildings | kWh | 188,829 | Electricity production by installed photovoltaic systems |

* For emission factors, we used uniform factors for reasons of comparability and internal benchmarking, based on data from the U.S. Environmental Protection Agency (EPA), the the UK Department for Environment, Food & Rural Affairs (DEFRA), and the International Energy Agency (IEA). Average values of all applied emission values were used for the total results of CO₂e emissions in Scopes 1 - 3.

GRI 303-5

| Environment | | | |
|--|----------------|------------|--|
| Data | Unit | Total | Comment |
| Total electricity consumption | kWh | 10,733,561 | |
| Electricity consumption from grid mix | kWh | 9,878,229 | |
| Sites with implemented waste management system | Number | 0 | |
| Total freshwater used | m ³ | 315,976 | |
| Drinking water used | m ³ | 295,632 | |
| Drinking water used for services | m ³ | 111,087 | |
| Process water used | m ³ | 20,344 | |
| Process water used for services | m ³ | 17,598 | |
| Total wastewater | m ³ | 733,492 | |
| Wastewater from buildings | m ³ | 151,415 | |
| Wastewater from services | m ³ | 582,077 | |
| Services with standard sachet | Number | 12,804,016 | |
| Services with biocide-free sachet | Number | 419,473 | |
| Activities adversely affecting biodiversity-sensitive areas | Number | 0 | SFDR Indicator: "Activities negatively impacting biodiversity-sensitive areas" |
| Discharge of solid, liquid, or gaseous pollutants into bodies of water | Tons | 0 | SFDR Indicator: "Emissions to water" |

GRI 401-1, 403-5, 403-9, 403-10, 404-1

Employees

| Data | Unit | Total | Comment |
|--|--------|-----------|---------|
| Total employees | Number | 5,419 | |
| Male employees | Number | 4,440 | |
| Female employees | Number | 979 | |
| Diverse employees | Number | 0 | |
| Total work hours | Number | 7,689,321 | |
| Work-related injuries | Number | 221 | |
| Lost days due to work-related injuries | Number | 6,135 | |
| Work-related fatalities | Number | 0 | |
| Accident rate | Rate | 52.74 | |
| Sick days | Number | 73,736 | |
| Training hours | Number | 18,756 | |
| Average training hours per employee | Number | 3.5 | |
| Participants in employee survey | Number | 1,148 | |
| Employee Net Promoter Score | Result | 1 | |
| Net new hires | Number | 180 | |

GRI content index

The TOI TOI & DIXI Sustainability Report for the 2023 reporting cycle is again based on the Sustainability Reporting Standards of the Global Reporting Initiative (GRI). The content index

refers to the respective information in the main section of the report, in accordance with the GRI standards and using the corresponding nomenclature.

GRI 1 used: GRI 1: Foundation 2021

| GRI Standards | pages in the 2023 Sustainability Report / other references | comment |
|---|--|--|
| GRI 2: General Disclosures 2021 | | |
| Organizational profile and reporting practice | | |
| GRI 2-1: Organizational details | 5-9 | |
| GRI 2-2: Entities included in the organization's sustainability reporting | 9, 10 | see Footnote on p. 10 |
| GRI 2-3: Reporting period, frequency and contact point | 10, 18 | |
| GRI 2-4: Restatements of information | 4, 10, 11, 14, 17, 18 | The report continues the GRI Report 2022. New information and progress reports result from this in various places. |
| GRI 2-5: External assurance | 10 | |
| Activities and employees | | |
| GRI 2-6: Activities, value chain and other business relationship | 5, 6, 7, 9 | |
| GRI 2-7: Employees | 9, 13, 24, 28, 45-49 | |
| Governance | | |
| GRI 2-9: Governance structure and composition | 16, 17 | |
| GRI 2-14: Role of the highest governance body in sustainability reporting | 16, 17 | |
| GRI 2-19: Remuneration policies | 49 | |
| Strategy, policies und practices | | |
| GRI 2-22: Statement on sustainable development strategy | 3, 4, 11-13 | |
| GRI 2-23: Policy commitments | 8, 16 | |
| GRI 2-27: Compliance with laws and regulations | 16, 19, 20-24 | |
| GRI 2-28: Membership associations | 50, 51 | |
| Stakeholder Engagement | | |
| GRI 2-29: Approach to stakeholder engagement | 14, 15, 17, 18 | |

| GRI Standards | pages in the 2023 Sustainability Report / other references | comment |
|---|--|---------|
| Material topics | | |
| GRI 3-1: Process to determine material topics | 14, 15 | |
| GRI 3-2: List of material topics | 13, 26-28 | |
| GRI 3-3: Management of material topics | 19-25 | |
| Topic Standards (GRI Standards 2016, unless otherwise stated) | | |
| GRI 200: Economic Standards Series | | |
| GRI 205: Anti-corruption | | |
| 205-2: Communication and training about anti-corruption policies and procedures | 13, 21-23 | |
| GRI 300: Environmental Standards Series | | |
| GRI 301: Materials | | |
| GRI 301-1: Materials used by weight or volume | 35 | |
| GRI 301-2: Recycled input materials used | 26, 33, 35, 36, 56 | |
| GRI 302: Energy | | |
| GRI 302-1: Energy consumption within the organization | 20, 57 | |
| GRI 302-4: Reduction of energy consumption | 25, 27, 36, 37, 41, 57 | |
| GRI 303: Water and effluents (2018) | | |
| GRI 303-5: Water consumption | 20, 27, 42, 52, 58 | |
| GRI 305: Emissions | | |
| GRI 305-1: Direct (Scope 1) GHG emissions | 38, 39, 57 | |
| GRI 305-2: Energy indirect (Scope 2) GHG emissions | 38, 57 | |
| GRI 305-3: Other indirect (Scope 3) GHG emissions | 38, 57 | |
| GRI 305-5: Reduction of GHG emissions | 27, 38-41, 57 | |
| GRI 306: Waste (2020) | | |
| GRI 306-2: Management of significant waste-related impacts | 13, 19, 20, 27, 43 | |
| GRI 306-5: Waste directed to disposal | 19, 20, 43 | |
| GRI 308: Supplier Environmental Assessment | | |
| GRI 308-1: New suppliers that were screened using environmental criteria | 21-24 | |
| GRI 400: Social Standards Series | | |
| GRI 401: Employment | | |
| GRI 401-1: New employee hires and employee turnover | 46, 59 | |
| GRI 403: Occupational Health and Safety 2018 | | |
| GRI 403-5: Worker training on occupational health and safety | 47, 48, 59 | |
| GRI 403-6: Promotion of worker health | 24, 25, 47, 48 | |
| GRI 403-9: Work-related injuries | 47, 59 | |
| GRI 403-10: Work-related ill health | 47, 59 | |
| GRI 404: Training and education | | |
| GRI 404-1: Average hours of training per year per employee | 48, 59 | |
| GRI 405: Diversity and equal opportunity | | |
| GRI 405-1: Diversity of governance bodies and employees | 49 | |
| GRI 406: Non-discrimination | | |
| GRI 406-1: Incidents of discrimination and corrective actions taken | 48, 59 | |

Imprint

Publisher

TTD Holding IV GmbH
Halskestraße 38
40880 Ratingen
Germany

Responsible for content

Dustin Klüger
Sustainability Manager
Halskestraße 38
40880 Ratingen
Germany

Contact

For any questions regarding our report or its contents, please contact:
Dustin Klüger
Sustainability Manager
dustin.klueger@toitoidixi.com

Coordination

Robert Beckmann
Dustin Klüger
Pascal Laszuk

Content concept, strategic advice

Sven Grönwoldt
sgr@phatconsulting.de

Design

Jens Kaiser
kaiser@mexmedien.de

Editing, translation

DownUnder Translation
info@downundertranslation.com

Image credits

All image credits, unless otherwise noted:
TOI TOI & DIXI GROUP GmbH
p. 34 Jakob Börner

Online-Version

> www.toitoidixi.com/sustainability

Published in July 2024



WE CARE

FOR PLANET & PEOPLE



www.toitoidixi.com/sustainability