

KNDS

ESG FACTBOOK

Reporting year 2024-2025

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Disclaimer

This first ESG Factbook presents KNDS's¹ key ESG data for the fiscal years 2024 and 2025 (from January 1 to December 31) on a selection of material indicators as per the Double Materiality Assessment (DMA), as well as targets and additional qualitative information on how KNDS addresses specific material issues.

In the context of its potential IPO, KNDS is preparing its first comprehensive report aligned with the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS) for the fiscal year 2026 (EFRAG's² revised standards dated November 2025).

This information has not been subject to a limited independent assurance review as of the date of publication.

¹ The terms "KNDS", "KNDS Group" and "the Group" refer to KNDS N.V., KNDS France and its subsidiaries as well as KNDS Deutschland and its subsidiaries.

² European Financial reporting Advisory Group.

Introduction

The purpose of this Factbook is to present investors, rating agencies, and the public with insights into the performance of KNDS in the areas of environmental, social, and governance (ESG) aspects. It presents a list of key ESG-related KPIs made in accordance with investor expectations and regulatory requirements. Considering that KNDS will be subject to the Corporate Sustainability Reporting Directive, a DMA has been conducted in 2025.

This Factbook is to be interpreted as a precursor of KNDS' Sustainability Statement and therefore strives for maximum alignment with the ESRS, although some data will not be disclosed at this time. However, KNDS is engaged in the transformation of its governance of ESG and reporting processes with the end goal of ensuring better availability of ESG data and full alignment with the ESRS.

The information presented is mostly quantitative. Significant variations in the data between 2024 and 2025 can be explained by the strong growth context that KNDS has experienced over the last period (in particular GHG emissions and safety metrics).



CSRD readiness timeline

In 2025, KNDS continued its preparation for the CSRD reporting framework. Its non-financial reporting roadmap was adapted to maintain compliance with EU and Dutch ESG reporting requirements, integrating the OMNIBUS “Stop the Clock” Directive. For KNDS, this implies that the first full CSRD report is expected:

- On 2026 data if KNDS is publicly listed in 2026;
- On 2027 data if KNDS is not publicly listed.



Double Materiality Assessment results

In 2025, KNDS updated its DMA. The DMA was reviewed and approved by the CEO of KNDS Group, the CEOs of KNDS Deutschland and KNDS France and the Board of Directors.

The methodology followed is compliant with the EFRAG guidelines and is based on individual scoring of each Impact, Risk, and Opportunity (IRO). The full methodology will be disclosed in KNDS' first Sustainability Statement.

Regarding the impact materiality scoring: each relevant impact identified has been scored based on its severity and its likelihood of occurrence. Severity is assessed regarding three elements: the Scale, the Scope and the Irremediability of the impact (Irremediability being only applied to negative impacts).

Regarding the financial materiality scoring (risk and opportunity): each relevant risk or opportunity identified has been scored based on its financial magnitude and its likelihood of occurrence. Financial materiality was assessed either by using quantitative criteria (i.e., setting a monetary threshold) or through a qualitative assessment of potential legal, strategic/operational, or reputational damages.

Based on insights to date, this updated DMA establishes the current list of ESG material topics for KNDS:

Table 1: Presentation of KNDS material sustainability matters

ESRS	ESG subtopics	Value Chain	Time horizon
E1 – Climate change	Climate change mitigation	UP/OP/DOWN	Short-term
	Climate change adaptation	UP/OP/DOWN	Short-term
	Energy	UP/OP	Short-term
S1 – Own workforce	Working conditions	OP	Short-term
	Diversity and equal treatment	OP	Short-term
S2 – Workers in the value chain	Working conditions	UP/DOWN	Short-term
	Other labour-related human rights	UP	Short-term
S4 – Consumers and end-users	Personal safety of end-users	DOWN	Short-term
G1 – Business conduct	Corporate Culture, including anti-corruption and bribery and the protection of whistle-blowers	OP	Short-term
	Management of relationships with suppliers, including payment practices.	UP/OP	Medium-term

Legend: OP Own operations / DOWN Downstream / UP Upstream

The work carried out jointly by our ESG and Enterprise Risk Management (ERM) team confirms that the KNDS DMA and the risk matrix are aligned.

In 2025, KNDS carried out a CSRD dry-run covering all ESRS standards related to the material sustainability matters identified in its initial DMA.

In 2026, KNDS performed a consolidated sustainability statement dry-run, based on 2025 ESG data and aligned with the final review of the list of material sustainability matters from the DMA. This exercise will allow KNDS to assess (i) its ability to meet expected ESRS standards requirements and (ii) its readiness to produce a complete CSRD-compliant report in 2027 with limited assurance, based on 2026 performance.



ESG Governance

In addition to his current responsibilities, KNDS's Chief Financial Officer is appointed KNDS ESG Coordinator and oversees:

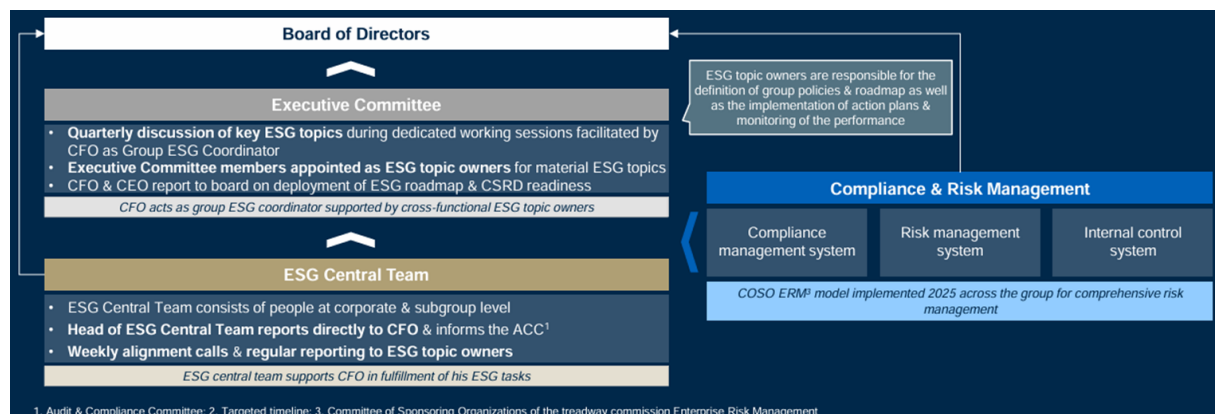
- Facilitating quarterly discussions at Executive Committee level on ESG topics, ambitions, and performance review,
- Providing information to the Board of Directors on ESG topics with KNDS CEO,
- The publication of KNDS CSRD annual report, starting in 2027 based on fiscal year 2026, assuming an IPO in 2026,
- Acting as the default topic owner for all ESG topics without a dedicated topic owner,

Each material ESG topic is assigned to a topic owner at Executive Committee level. The Topic Owner is responsible for:

- The definition of the Group's policies, ambitions and roadmap,
- The implementation of action plans and monitoring of performance,
- The appointment of the appropriate collaborators at Group and subgroup levels to secure the fulfillment of CSRD requirements.

ESG topics are discussed at Executive Committee level on a quarterly basis in dedicated sessions facilitated by the ESG Group Coordinator. ESG roadmap and its deployment are reported to the Board of Directors (via the Audit & Compliance Committee) on a periodic basis.

Below is the current governance as of April 1st, 2026:



Environmental topics and indicators

Disclaimer:

- **Scope 1&2 and energy:** indicators related to Scope 1&2 GHG emissions and energy consumption were defined using a common perimeter. This perimeter was established based on the additive approach combining financial and operational control, as set out in the GHG Protocol. Overall, it covers all consolidated entities within the KNDS, with the exception of a few smaller entities for which data is either unavailable or considered insufficiently reliable. The estimated combined emissions of these excluded small entities have been estimated to be not material to KNDS's total Scope 1 and 2 emissions (i.e. less than 5% of total Scope 1&2 emissions).
- **Scope 3:** disclosure is limited to the category Purchased Good and services (Scope 3.1) for KNDS, which has been calculated in accordance with the GHG Protocol standard. This category is the most important of KNDS's Scope 3 (estimated above 80% of the total Scope 3). Values reported are first calculations with a good level of reliability but may evolve as the Group is improving certain assumptions and the activity data of some entities. Other relevant Scope 3 categories will be disclosed in future reporting.

GHG EMISSIONS

Scope 1&2 GHG emissions	Unit	2025	2024
Scope 1 GHG emissions			
Scope 1 GHG emissions	t CO ₂ eq	29 722	27 491
Scope 2 GHG emissions			
Scope 2 location-based	t CO ₂ eq	33 389	29 318
Scope 2 market-based	t CO ₂ eq	27 242	23 924
Scope 1 and Scope 2 GHG emissions			
Location-based Scope 1 and Scope 2 GHG emissions	t CO ₂ eq	63 112	56 809
Market-based Scope 1 and Scope 2 GHG emissions	t CO ₂ eq	56 964	51 416
Scope 1&2 GHG intensity			
Total Scope 1&2 market-based	t CO ₂ eq	56 964	51 416
Turnover	M€	4 404	3 800
Scope 1&2 monetary ratio	t CO₂eq. / M€	12,94	13,53
Scope 3 GHG emissions (main category)			
Category 1: Purchased Goods and Services	t CO ₂ eq	781 896	753 843

ENERGY CONSUMPTION

Energy consumption and mix	Unit	2025	2024
(1) Fuel consumption from natural gas	MWh	117 300	109 600
(2) Fuel consumption from crude oil and petroleum products	MWh	25 357	23 405
(3) Consumption of purchased or acquired electricity	MWh	91 857	85 062
(a) Consumption from renewable source	MWh	30 821	27 783
(b) Consumption from fossil source	MWh	24 734	22 662
(c) Consumption from nuclear source	MWh	36 302	34 617
(4) Consumption of purchased or acquired heat and steam	MWh	40 045	34 314
(a) Consumption from renewable source	MWh	3 440	6 509
(b) Consumption from fossil source	MWh	36 605	27 805
(5) Consumption of self-generated renewable energy	MWh	243	17
(6) Total fossil energy consumption (sum of (1), (2), (3)(b), (4)(b))	MWh	203 996	183 472
Share of fossil sources in the total energy consumption	%	74,2	72,7
(7) Total renewable energy consumption (sum of (3)(a), (4)(a), (5))	MWh	34 504	34 309
Share of renewable sources in the total energy consumption	%	12,6	13,6
(8) Total consumption from nuclear sources	MWh	36 302	34 617
Share of nuclear sources in the total energy consumption	%	13,2	13,7
Total energy consumption (sum of (1), (2), (3), (4), (5))	MWh	274 802	252 398

Energy intensity	Unit	2025	2024
Total energy consumption	MWh	274 802	252 398
Turnover	M€	4 404	3 800
Energy monetary ratio	MWh/M€	62,40	66,42

Share of renewable energy	Unit	2025	2024
Consumption from renewable sources	MWh	34 504	34 309
Total energy consumption	MWh	274 802	252 398
Share of renewable energy	%	12,6%	13,6%

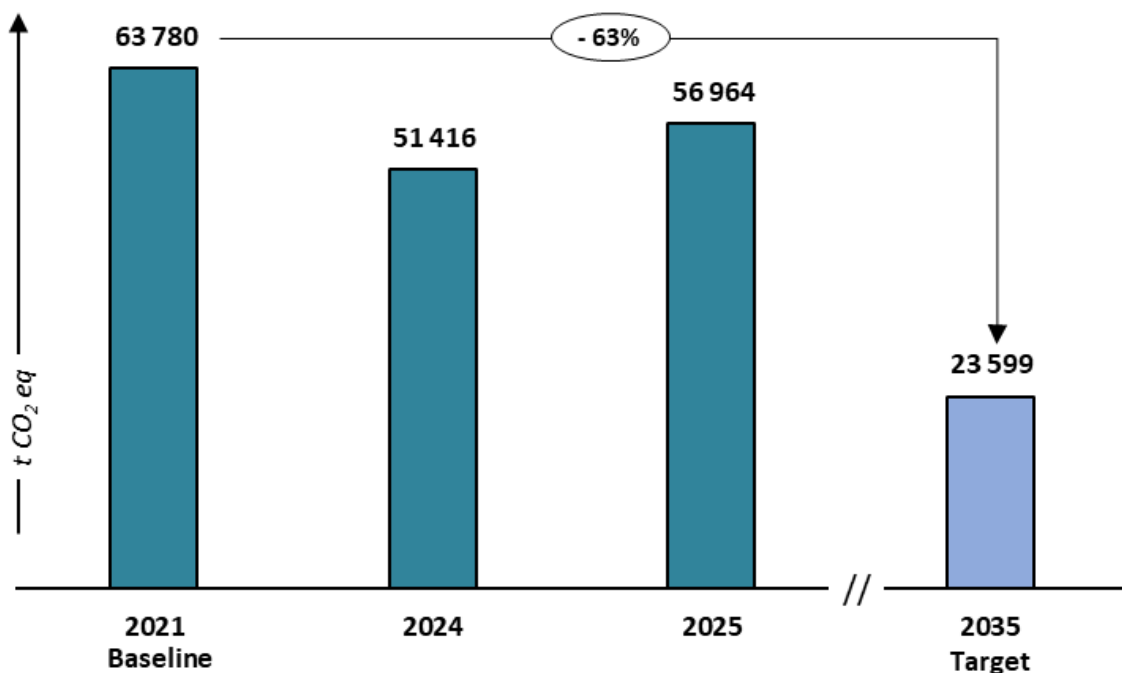
SCOPE 1&2 DECARBONIZATION STRATEGY

As part of its decarbonization pathway, KNDS has been working to establish a decarbonization roadmap that identifies decarbonization levers and associated operational and investment costs.

To anchor its ambition aligned with the Paris Agreement, KNDS set a group-wide Scope 1&2 reduction target compatible with limiting global warming to 1.5°C³: **63% absolute reduction on Scope 1&2 emissions by 2035 compared to a 2021 baseline** (see details below). This target was validated by the Group CFO and the Executive Committee in May 2026.

Scope 1&2 Reduction Target	Unit	2021 (baseline - actual)	2035 (Target year – projection)	Reduction (%)
Total Scope 1&2 market-based	t CO ₂ eq	63 780	23 599	- 63%

KNDS actual 2021, 2024 and 2025 Scope 1&2 market-based emissions and 2035 target (t CO₂ eq)



Alongside this work on Scope 1&2 KNDS is also actively working on refining its Scope 3 main categories calculation and decarbonization plan

³ Compatibility with a +1,5°C pathway is defined based on the Science Based Targets Initiative (SBTi) criteria: - 4,5% annual reduction between 2021 and 2035. Although this target is aligned with the SBTi approach, it has not been validated by the SBTi.

SUMMARY OF THE PHYSICAL CLIMATE RISK ANALYSIS

As part of its climate-risk assessment, KNDS is conducting a group-wide initial exposure screening of all sites (63 buildings and installations). This screening covers a range of 19 different climate-related hazards under two climate scenarios (SSP1-2.6 and SSP5-8.5) and considers historical, 2030 and 2050 horizons.

Table 2: Climate hazards retained for analysis

	Temperature-related	Wind-related	Water-related	Solid mass-related
Chronic	Changing temperature (air, freshwater, marine water)	Changing wind patterns	Changing precipitation patterns and types (rain, hail, snow/ice)	Coastal erosion
	Heat stress		Precipitation or hydrological variability	
	Temperature variability		Ocean acidification	Soil erosion
	Permafrost thawing		Saline intrusion	Solifluction
			Sea level rise	
			Water stress	
Acute	Heat wave	Cyclone, hurricane, typhoon	Drought	Avalanche
	Cold wave/frost	Storm (including blizzards, dust and sandstorms)	Heavy precipitation	Landslide
	Wildfire	Tornado	Flood (coastal, fluvial, pluvial, ground water)	Subsidence
			Glacial lake outburst	

→ Hazards retained for the exposure analysis

- Precipitation is covered by water stress, Heavy precipitation and Changing precipitation related indicators;
- Clarry shrink and swell is accounted for in the Subsidence hazard.

→ Hazards Considered as not relevant for KNDS activities

- Saline intrusion, soil degradation & erosion: material for agricultural sector only;
- Permafrost thawing & solifluction: material for polar zones only;
- Avalanche & Glacial lake outburst: not material due to KNDS sites' location;
- Ocean acidification: not material for KNDS activity.

This first analysis was performed by EY and provides a high-level view of how selected hazards may affect the Group's operations over time, based on both current and projected exposure levels. It highlights several hazard types for which exposure may increase, particularly those related to temperature variability, heat conditions, drought and extreme weather events.

These preliminary insights were further refined through site visits prioritizing locations that are both operationally critical and potentially exposed to climate-related hazard. These visits allowed KNDS to validate the local relevance of initial findings, integrate site-specific characteristics for each relevant climate hazard across all operational dimensions (process, workforce, stock, buildings) and identify protective measures already in place.

Overall, this analysis shows that no climate-related risk may require a transformation of the Group's business model or may have a significant impact on the Group's revenue streams. However, this approach has enabled the identification of potential vulnerabilities for certain sites and the definition of relevant and specific adaptation actions for those sites.

The analysis was further complemented by the identification of the main climate transition risks across KNDS's value chain. Those risks have been rated based on likelihood and impact, to prioritize the most relevant ones to monitor and address. Likewise, no risks with the potential to impact Group-wide revenue streams or business model were identified.



Social topics and indicators

Disclaimer

Indicators disclosed in this section cover all consolidated entities within KNDS, except for a few smaller entities for which data is either unavailable or considered insufficiently reliable (representing overall less than 1% of the Group headcount).

The definitions of the indicators are aligned with the draft revised ESRS definitions (see Appendix 2). Improvements are currently being implemented in the reporting process.

NUMBER OF EMPLOYEES

	2025	2024
Total number of employees (headcount)	11 895	10 984

EMPLOYEE HEADCOUNT DISTRIBUTION BY GENDER; COUNTRY AND AGE GROUP

Headcount distribution by gender	2025	2024
Gender		
Female	2 043	1 906
Male	9 852	9 078
Other	0	0
Not disclosed	0	0
Total	11 895	10 984

Headcount distribution by country	2025	2024
Country		
Germany	6 122	5 555
France	4 532	4 430
United Kingdom	461	352
Belgium	278	247
Italy	192	170
United States of America	73	64
Greece	66	57
Others	261	109
Total	11 895	10 984

Headcount distribution by age group	2025	2024
Age group		
Under 30 years	2 315	2 116
31-50 years	5 958	5 379
50+ years	3 622	3 489
Total	11 895	10 984

GENDER DISTRIBUTION AT TOP MANAGEMENT LEVEL

Gender distribution at top management level	2025	2024*
Number of females at top management	24	/
Number of males at top management	180	/

*2024 data not available

EMPLOYEES WITH DISABILITIES IN THE WORKFORCE

Employees with disabilities in the workforce	2025	2024
% of employees with disabilities	3,78	4,25

EMPLOYEE TURNOVER

Employee turnover	2025	2024
Rate of employee turnover (in %)	5,96	6,51

Number & RATE of work-RELATED ACCIDENTS

Work-related accidents	2025	2024
Number of recordable work-related accidents	278	169
Rate of recordable work-related accidents	14,58	9,96

SUM OF WORK-RELATED FATALITIES

Work-related fatalities	2025	2024
Total number of work-related fatalities	1	0

SUM OF WORK-RELATED ILL-HEALTH

Work-related ill-health	2025	2024
Total number of employee cases of recordable work-related ill-health	10	9

AVERAGE HOURS OF TRAINING PER EMPLOYEE

Training	2025	2024
Average number of training hours per employee	17,3	14,2

GENDER PAY GAP

Disclaimer

Gender Pay Gap is an indicator newly monitored by KNDS. It has for now only been consolidated for 2025. The calculation methodology may evolve over time to align with market best practices.

Unadjusted Gender Pay Gap	2025	2024
Overall difference in average pay between male and female employees (in %)	3,57	/



Appendix

Appendix 1: Table of material Impacts, Risks and Opportunities (IRO) identified during the Double Materiality Assessment (2025)

IRO description	IRO	Impact Type	Value chain	Time horizon
E1 - Climate change mitigation				
Contribution to the acceleration of climate change caused by the greenhouse gases emitted through KNDS's activities in the upstream operations, industrial operations and energy-intensive products in their use phase.	I -	Actual	UP / OP / DOWN	Short term
Increased investment costs due to low-carbon transformation of industrial processes of KNDS's own operations (CAPEX).	R	n.a.	OP	Short term
E1 - Climate change adaptation				
Loss of revenue due to increased raw material, procurement, equipment, maintenance, logistics and decreased sales resulting from extreme weather events targeting KNDS' main suppliers, own operations and main customers.	R	n.a.	UP / OP / DOWN	Short term
E1 - Energy				
Depletion of energy resources caused by energy-intensive activities in KNDS upstream and own operations.	I -	Actual	UP / OP	Short term
S1 - Working Conditions				
Contribution to improved social dialogue and increased promotion of health and safety at work within the own workforce due to above-average realisation in the area of collective agreements and working safety networks.	I +	Actual	OP	Medium-term
Potential health and safety hazards in the production plants could harm the physical and psychological well-being of the own workforce	I -	Potential	OP	Short-term
Potential unbalanced working conditions could lead to mental health issues among the own workforce	I -	Potential	OP	Short-term
Inadequate health and safety measures imply the risk of legal action in case of proven physical harm to the own workforce. This results in additional costs.	R	n.a.	OP	Short-term
S1 - Diversity and equal treatment				
Lack of diversity, particularly the underrepresentation of women, indirectly leads to discrimination and harassment of the own workforce.	I -	Actual	OP	Short-term

IRO description	IRO	Impact Type	Value chain	Time horizon
Lack of equal treatment within the own workforce may lead to a lack of motivation, reduced productivity, and increased instances of strikes. This negatively impacts the organization's overall financial performance.	R	n.a.	OP	Medium-term
S2 - Working conditions				
Potential indirect contribution to hazardous working conditions can lead to severe injuries for workers in value chain sectors like mining.	I -	Potential	UP / DOWN	Short-term
Potential indirect contribution to unbalanced working hours could lead to mental health issues among the workers in high-demand sectors like logistics.	I -	Potential	UP / DOWN	Short-term
Potential indirect contribution to human rights violations in the upstream value chain due to forced labour and child labour practices and no respect of freedom of speech.	I -	Potential	UP	Short-term
Non-compliance with duty of care laws for the workers in the upstream value chain in case of proven physical harm to workers or unethical labour practices may lead to legal repercussions and financial liabilities.	R	n.a.	UP	Medium-term
Poor working conditions for workers in the upstream value chain lead to a decrease in quality of output and high turnover rates. This may contribute to supply chain disruptions, which implies additional operational costs for KNDS.	R	n.a.	UP	Medium-term
Shifting from low wages to fair wages within the upstream value chain implies the risk of higher operational costs. (OPEX)	R	n.a.	UP	Medium-term
S2 - Other labour-related human rights				
Exposure to media controversy due to harming human rights within the upstream value chain implies a risk on KNDS's attractiveness and employer brand image. This could result in an overall decline in the organization's reputation in the market.	R	n.a.	UP	Short-term
Increasing requirements in terms of due diligence and potential remediation measures for workers in the upstream value chain can pose a risk to KNDS. These measures may strain financial resources and impact profitability, especially if extensive measures are required to address compliance gaps or rectify violations. (CAPEX)	R	n.a.	UP	Medium-term
S4 - Personal safety of end-users				
Potential high casualty rates amongst armed forces which could be related to the use of KNDS equipment in the downstream value chain	I -	Potential	DOWN	Short-term

IRO description	IRO	Impact Type	Value chain	Time horizon
High injury rates amongst armed forces which could be related to the use of KNDS equipment in the downstream value chain could damage the reputation and lead to a loss of clients' trust and difficulties to attract and retain clients.	R	n.a.	DOWN	Short-term
Demand for longer warranty periods and stricter product safety features in the downstream value chain may increase scrutiny on product safety. Failure to meet these expectations could raise personal safety concerns for consumers, leading to potential product recalls and legal liabilities resulting in increased costs.	R	n.a.	DOWN	Medium-term
G1 - Corporate Culture, including anti-corruption and bribery and the protection of whistle-blowers				
Potential poorly executed corporate culture can negatively affect employees' physical and mental well-being within the own operations, potentially resulting in labour abuses. Additionally, it may foster a passive acceptance of rules and norms, undermining ethical behaviour within the organization.	I -	Potential	OP	Short-term
Managers' failure to respect corporate culture can lead to non-compliance with regulations, lower employee morale and negative public perception. This could result in increasing operational costs and a general decline in profitability.	R	n.a.	OP	Medium-term
Potential inadequate measures to protect whistle-blowers within own operations leads individuals to fear retaliation, harassment or job loss and creates a culture of silence and fear. This environment discourages employees from coming forward with critical information that could prevent fraud, corruption, or other harmful practices	I -	Potential	OP	Short-term
Inadequate protection for whistle-blowers within the organization can lead to legal actions, a culture of fear and silence, and a negative public image, ultimately resulting in increased costs, decreased productivity, and a decline in talent acquisition and overall reputation.	R	n.a.	OP	Medium-term
Potential corruption and bribery within own operations significantly undermine the foundations of a fair and equitable society and contribute to increasing inequality, as resources and opportunities become concentrated in the hands of a few.	I -	Potential	OP	Long-term
Corruption and bribery within own operations include the potential for regulatory penalties and investigations by authorities or NGOs to be made public, along with any sanctions imposed for breaches of anti-corruption rules by employees, which could severely damage the organization's reputation and stakeholder trust.	R	n.a.	OP	Short-term
G1 - Management of relationships with suppliers, including payment practices				
Non-compliance with contractual obligations with suppliers in the upstream value chain can lead to legal disputes, contract terminations, or potential lawsuits, exposing the company to financial penalties.	R	n.a.	UP	Medium-term

IRO description	IRO	Impact Type	Value chain	Time horizon
Reports of unethical practices, exploitation of suppliers, or payment delays within the own operations can lead to public backlash. This could result in decreased talent acquisition, lower employee morale, and an overall decline in the organization's reputation in the market.	R	n.a.	OP	Medium-term

Legend:

- IRO: I+ Positive Impact / I- Negative Impact / R Risk / O Opportunity
- Value chain: OP Own operations / DOWN Downstream / UP Upstream



Appendix 2: Indicators definitions

Environmental Indicators

KPI	Definition	Additional remark
Turnover (M€)	Total turnover as stated in the financial statements of the Group.	
Scope 1 (t CO ₂ eq.)	<p>Direct GHG emissions linked to KNDS's own operations.</p> <p>The gases listed in Part 2 of Annex V of Regulation (EU) 2018/1999 of the European Parliament and of the Council (13). These include:</p> <ul style="list-style-type: none"> o Carbon dioxide (CO₂), o Methane (CH₄), o Nitrous Oxide (N₂O), o Sulphur hexafluoride (SF₆), o Nitrogen trifluoride (NF₃), o Hydrofluorocarbons (HFCs), o Perfluorocarbons (PFCs) 	
Scope 2 location-based (t CO ₂ eq.)	GHG emissions linked to the production of purchased electricity or heat, based on national average emission factors.	
Scope 2 market-based (t CO ₂ eq.)	GHG emissions linked to the production of purchased electricity or heat, based on the production method of purchased electricity.	Cf. Consumption of purchased or acquired electricity
Total Scope 1&2 location-based (t CO ₂ eq.)	Scope 1 + Scope 2 location-based GHG emissions.	
Total Scope 1&2 market-based (t CO ₂ eq.)	Scope 1 + Scope 2 market-based GHG emissions.	
Scope 1&2 monetary ratio (t CO ₂ eq. / M€)	Quantity of GHG emitted to generate 1M€ of turnover.	(Scope 1 + Scope 2 market-based)/Turnover
Scope 3 Category 1: Purchased Goods and Services	Extraction, production, and transportation of goods and services purchased or acquired in the reporting year, not otherwise included in Categories 2 & 4	
Total energy consumption (MWh)	Total energy consumption of the company in MWh	Energy that is passed on to third parties does not count as consumed by KNDS. For missing data, the average of the most recent 3-year period where data is available is used.
Consumption of natural gas (MWh)	Total natural gas consumption of the company in MWh.	
Consumption of crude oil and petroleum products (MWh)	Total crude oil or crude oil products consumption of the company in kWh. These include diesel, petrol, and heating oil.	
Consumption of purchased or acquired electricity (MWh)	Total electricity consumption of the company in kWh.	The electricity volumes from different contracts are recorded separately to account for differences in origin or emission factors
Consumption from renewable source (MWh)	Amount of electricity consumed produced from renewable sources.	

KPI	Definition	Additional remark
<i>Consumption from fossil source (MWh)</i>	Amount of consumed electricity produced from fossil sources.	
<i>Consumption from nuclear source (MWh)</i>	Amount of consumed electricity produced from nuclear sources.	
Consumption of purchased or acquired heat and steam (MWh)	Total heat and steam consumption of the company in MWh.	KNDS does not use coolants
<i>Consumption from renewable source (MWh)</i>	Amount of consumed heat and steam produced from renewable sources.	
<i>Consumption from fossil source (MWh)</i>	Amount of consumed heat and steam produced from fossil sources.	
Consumption of self-generated renewable energy (MWh)	Total amount of self-generated renewable energy. <ul style="list-style-type: none"> o Photovoltaics o Wind power plant o Hydroelectric power plant o Solar thermal energy o Others 	No direct emissions from self-generated renewable energy sources.

Social Indicators

Indicator	Definition	Additional remark
Total number of employees (headcount)	Number of individuals working for the company (part-time or full-time, apprentices included, interns excluded) which contract is made directly with the company	An apprentice/a trainee is a graduate or early-career professional employed under a fixed-term employment contract and participating in a structured training and development program designed to prepare them for qualified professional or managerial positions within the organization. An intern is a person who undertakes a temporary placement within an organization for the primary purpose of acquiring practical knowledge, skills and professional experience in preparation for a profession, vocational training or higher education.
Number of employees (headcount) by gender	Ibid. disclosed by gender	
Number of employees (headcount) by country	Ibid. disclosed by country	Employees in countries where the company has 50 or more employees and which are among the ten largest

Indicator	Definition	Additional remark
		countries in terms of employee numbers
Number of employees (headcount) by age group	Ibid. disclosed by age group	Disaggregation by age group is no longer required under the revised ESRS
Gender distribution at top management level	Top management is defined as top 200 managers of the Group (top 100 of both French and German subgroups as well as ExCom Members). This definition covers one and two levels below the administrative and supervisory bodies, in accordance with the ESRS guidelines.	2024 data not available
% of employees with disabilities	Percentage of people who have long-term physical, mental, intellectual or sensory impairments which in interaction with various barriers may hinder their full and effective participation in society on an equal basis with others	Disclosure and calculation of this KPI are subject to country-specific legal restriction
Rate of employee turnover (in %)	Percentage of employee leave because of dismissals, resignations, retirement and death in service.	Leaves due to the end of limited contracts are excluded from this indicator since, according to ESRS, they are not listed as a reason for leaving
Number of work-related accidents	Number of work-related accidents, including work-related injury that results in any of the following: (i) death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness; or (ii) significant injury diagnosed by a physician or other licensed healthcare professional, even if it does not result in death, days away from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness	Excluding: Health issues resulting, for example, from smoking, drug and alcohol abuse, physical inactivity, unhealthy diets, and psychosocial factors unrelated to work are not considered work-related. Occupational diseases are not considered work-related injuries but are covered under work-related ill health
Rate of recordable work-related accident	Number of work-related accidents multiplied by one million hours worked divided by the total hours worked by own workforce	Excluding contractors
Total number of work-related fatalities	Number of fatalities from recordable work-related accidents and ill-health	Excluding contractors
Total number of employees cases of recordable work-related ill-health	Cases of recordable work-related ill-health about which KNDS has been informed by the affected people, compensation agencies or healthcare professionals or to cases that it has identified through medical surveillance during the reporting period. In this context, work-related musculoskeletal disorders are covered under work-related ill health (and not under work-related injuries)	

Indicator	Definition	Additional remark
Average number of training hours per employee	<p>Number of training hours offered to and completed by employees divided by the total number of employees.</p> <p>Qualifies as training any skills development-related activity that has been offered to employees within the context of continuous professional growth to upgrade their skills and facilitate continued employability.</p>	
Unadjusted Gender Pay Gap	<p>The unadjusted Gender Pay Gap measures the difference in average gross hourly pay level between male and female employees and is expressed as a percentage of male pay.</p>	<p>The remuneration used for the calculation is based solely on the base salary and excludes the CEO of KNDS France as well as the CEO, COO, CFO, CTO, and the 2 division directors of KNDS Germany, since they are not employees.</p>



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