

G3.1 Content Index

Application Level		B	Assured by			
STANDARD DISCLOSURES PART I: Profile Disclosures						
1. Strategy and Analysis						
Profile Disclosure	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation
1.1	Statement from the most senior decision-maker of the organization.	fully	p 1 CSRR, p 30-31 AR			AR = Annual Report 2013. CSRR = CSR Report 2013
1.2	Description of key impacts, risks, and opportunities.	fully	p 11 -12 CSRR, various schemes in chapters CSRR, p 36-45 AR			
2. Organizational Profile						
Profile Disclosure	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation
2.1	Name of the organization.	fully	Front cover and back cover CSRR and AR			
2.2	Primary brands, products, and/or services.	fully	p 6-7 CSRR			
2.3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.	fully	p 6-10 CSRR, p 154-157 AR			
2.4	Location of organization's headquarters.	fully	Back cover CSRR			
2.5	Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.	fully	p 8-9 CSRR, p 154-157 AR			
2.6	Nature of ownership and legal form.	fully	p 8 CSRR, p 14 AR			
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	fully	p 6-9 CSRR, p 26, 47-49 AR, 56-66 AR			
2.8	Scale of the reporting organization.	partially	p 47 CSRR, p 8-9 AR, p 14, 35 AR	Quantity of products or services	Does not exist	Turnover figure is provided. Number of parts sold not relevant in this respect.
2.9	Significant changes during the reporting period regarding size, structure, or ownership.	fully	p 8, 25 AR			
2.10	Awards received in the reporting period.	fully	p 29, 46 CSRR			
3. Report Parameters						
Profile Disclosure	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation
3.1	Reporting period (e.g., fiscal/calendar year) for information provided.	fully	2013			
3.2	Date of most recent previous report (if any).	fully	2012			
3.3	Reporting cycle (annual, biennial, etc.)	fully	Annual			
3.4	Contact point for questions regarding the report or its contents.	fully	Inside back cover CSRR			
3.5	Process for defining report content.	fully	p 11-13, p 48 CSRR			
3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.	fully	p 48 CSRR			
3.7	State any specific limitations on the scope or boundary of the report (see completeness principle for explanation of scope).	fully	p 48 CSRR			
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations.	fully	p 48 CSRR			
3.9	Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report. Explain any decisions not to apply, or to substantially diverge from, the GRI Indicator Protocols.	fully	p 48 CSRR			
3.10	Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods).	fully	No re-statements made			
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	fully	No significant changes			
3.12	Table identifying the location of the Standard Disclosures in the report.	fully	Is included in this Index; also separate on website under CSR paragraph			
3.13	Policy and current practice with regard to seeking external assurance for the report.	fully	p 48 CSRR			
4. Governance, Commitments, and Engagement						
Profile Disclosure	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation
4.1	Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.	fully	p 9-10 CSRR, p 26 AR, p 67-69 AR			
4.2	Indicate whether the Chair of the highest governance body is also an executive officer.	fully	p 10 CSRR, p 17, p 67-69 AR			
4.3	For organizations that have a unitary board structure, state the number and gender of members of the highest governance body that are independent and/or non-executive members.	fully	Kendrion has a two tier structure: Executive Board and Supervisory Board; p 10 CSRR, p 67-69 AR			
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	fully	website www.kendrion.com/corporate-governance ; policy bilateral contacts shareholders; whistleblowers policy; p 34 CSRR, p 27, 29 CSRR (employee survey, representation e.g.), p 67-68 AR (shareholders meeting)			
4.5	Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance).	fully	p 28 CSRR, p 70-72 AR, remuneration report website www.kendrion.com/corporate-governance			
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	fully	p 18-19 AR; website www.kendrion.com/corporate-governance/Executive-Board/regulations and Supervisory Board/regulations			
4.7	Process for determining the composition, qualifications, and expertise of the members of the highest governance body and its committees, including any consideration of gender and other indicators of diversity.	fully	p 18-19, 69 AR, website www.kendrion.com/corporate-governance/Supervisory-Board/profile			
4.8	Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation.	fully	Ambition statement CSR Board: www.kendrion.com/aboutKendrion/CSR ; Code of Conduct and Whistleblowers regulation: www.kendrion.com/corporate-governance , p 9-11 AR			
4.9	Procedures of the highest governance body for overseeing the organization's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles.	fully	p 7-10 CSRR, 34-37 CSRR, p. 36-45 AR			

			p 10 CSRR, p 19, 21-22 AR, 70-72 AR, remuneration report website: www.kendrion.com/corporate-governance			
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	fully				
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organization.	fully	p 9, 12, 16, 18-20, 28-29, 31, 36-45 AR, p 10, 34-36 CSRR			
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.	fully	ISO certifications, Client Code of Conducts, UN Global Compact principles, p 37 CSRR			
4.13	Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization: * Has positions in governance bodies; * Participates in projects or committees; * Provides substantive funding beyond routine membership dues, or * Views membership as strategic.	fully	p 37 (UN Global Compact) CSRR; GRI			
4.14	List of stakeholder groups engaged by the organization.	fully	p 14-15 CSRR			
4.15	Basis for identification and selection of stakeholders with whom to engage.	fully	p 14-15 CSRR			
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	fully	p 14-15 CSRR			
4.17	Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.	fully	p 14-15 CSRR			

STANDARD DISCLOSURES PART II: Disclosures on Management Approach (DMAs)							
G3.1 DMAs	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation	To be reported in
DMA EC	Disclosure on Management Approach EC						
Aspects							
	Economic performance	fully	p 47 CSRR, p 8-9 AR, p 46-54 AR				
	Market presence	fully	p 6-7 CSRR; p 56-66 AR, p 46-49 AR				
	Indirect economic impacts	fully	p 44-45 CSRR				
DMA EN	Disclosure on Management Approach EN						
Aspects							
	Materials	fully	p 16-18 CSRR				
	Energy	partially	p 21-23 CSRR				
			Kendrion requires little water for its processes. Kendrion has decided for this reason not to collect water consumption data or to set targets for this				
	Water	partially					
	Biodiversity	partially	p 23 CSRR				
	Emissions, effluents and waste	partially	p 19-22 CSRR				
	Products and services	fully	p 40-41 CSRR, a.o. p 4-5 AR				
	Compliance	fully	p 31, 38-39 AR, p 34-36 CSRR				
	Transport	partially	p 23 CSRR				
	Overall	fully	p 8-12, p 24-27 AR, p 6-7, p 11-12 CSRR				
DMA LA	Disclosure on Management Approach LA						
Aspects							
	Employment	fully	p 30-32 AR, p 26-31 CSRR				
	Labor/management relations	fully	p 26-31 CSRR				
	Occupational health and safety	fully	p 32-33 CSRR				
	Training and education	fully	p 28 CSRR				
	Diversity and equal opportunity	fully	p 30-31 CSRR				
			p 30-31 CSRR; as most of Kendrion's employees are subject to Tarifverträge, equal payment is from that point of view assured				
	Equal remuneration for women and men	fully					
DMA HR	Disclosure on Management Approach HR						
Aspects							
	Investment and procurement practices	fully	p 16-18, p 44-45 CSRR , Supplier Code of Conduct (website)				
	Non-discrimination	fully	(Supplier) Code of Conduct, p 30-31 CSRR				
	Freedom of association and collective bargaining	fully	(Supplier) Code of Conduct, p 27, 37 CSRR				
	Child labor	fully	Code of Conduct, p 26-27, 36 CSRR				
	Prevention of forced and compulsory labor	fully	(Supplier) Code of Conduct, p 37 CSRR				
	Security practices	not					
	Indigenous rights	fully	p 30-31, 34 CSRR				
	Assessment	not					
	Remediation	fully	p 30-31, 34 CSRR				
DMA SO	Disclosure on Management Approach SO						
Aspects							
	Local communities	fully	p 44-45 CSRR				
	Corruption	fully	(supplier) Code of Conduct, p 35, 37 CSRR				
	Public policy	partially	p. 44-45 CSRR; in sponsor policy prohibition of support of political activities				
	Anti-competitive behavior	fully	Code of Conduct, p 34-36 CSRR				
	Compliance	fully	(supplier) Code of Conduct, p 34-37 CSRR, p 38-40 AR				
DMA PR	Disclosure on Management Approach PR						
Aspects							
	Customer health and safety	partially	p 41-42 CSRR				
			As Kendrion is active in the B-to-B markets, these topics are less relevant. Kendrion complies to the most stringent requirements regarding product safety. If needed, product labelling takes place. It is self evident that also in our marketing communication, regulation are followed.				
	Product and service labelling	partially					
	Marketing communications	partially	p 41 CSRR				
	Customer privacy	partially	p 34-36, 41 CSRR				
	Compliance	partially	No fines				

STANDARD DISCLOSURES PART III: Performance Indicators							
Economic							
Performance Indicator	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for Omission	Explanation	To be reported in
Economic performance							
EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	partially	p 44-45, 47 CSRR, p 8-9, 46-54, 75 and further AR		Not available		
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	partially	p 11, 21-23, 40-43 CSRR	financial implications	not available		
EC3	Coverage of the organization's defined benefit plan obligations.	fully	p 115-118 AR				
EC4	Significant financial assistance received from government.	fully	p 45 CSRR				
Market presence							
EC5	Range of ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation.	partially	p 31 CSRR	ratios	not available		
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	partially	p 45 CSRR	proportion of spending	not available		
EC7	Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.	fully	p 45 CSRR				
Indirect economic impacts							
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	partially	p 44-45 CSRR	no quantification	not available		
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	partially	p 44-45 CSRR	no quantification	Not available		
Environmental							
Performance Indicator	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for Omission	Explanation	To be reported in
Materials							
EN1	Materials used by weight or volume.	fully	p 18 CSRR				
EN2	Percentage of materials used that are recycled input materials.	not			Not available		
Energy							
EN3	Direct energy consumption by primary energy source.	partially	p 21-22 CSRR	not in joules, but in KWH, ltr and m3			
EN4	Indirect energy consumption by primary source.	not			Not available		
EN5	Energy saved due to conservation and efficiency improvements.	fully	p 21-22 CSRR				
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	fully	p 21-22 CSRR				
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	partially	p 21-23 CSRR				
Water							
EN8	Total water withdrawal by source.	not			Not available		
EN9	Water sources significantly affected by withdrawal of water.	not			Not available		
EN10	Percentage and total volume of water recycled and reused.	not			Not available		
Biodiversity							
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	fully	p 23 CSRR (no such locations)				
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	fully	see EN11				
EN13	Habitats protected or restored.	fully	see EN11				
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	fully	see EN11				
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	fully	see EN11				
Emissions, effluents and waste							
EN16	Total direct and indirect greenhouse gas emissions by weight.	partially	p 21-22 CSRR	indirect	not available		
EN17	Other relevant indirect greenhouse gas emissions by weight.	not			Not available		
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	fully	p 21-23 CSRR				
EN19	Emissions of ozone-depleting substances by weight.	not			Not available		
EN20	NOx, SOx, and other significant air emissions by type and weight.	not			Not material		
EN21	Total water discharge by quality and destination.	not			Not material		
EN22	Total weight of waste by type and disposal method.	not			Not available		
EN23	Total number and volume of significant spills.	not			Not available		
EN24	terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.	not			Not available		
EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.	not			Not material		
Products and services							
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	partially	p 11-12, 17-18, 40-43 CSRR	extent of impact	not available		
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	not			Not available		
Compliance							
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	fully	no significant fines or sanctions; see also p 36 CSRR				
Transport							
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	partially	p 23 CSRR		Not available		
Overall							
EN30	Total environmental protection expenditures and investments by type.	partially	p 22 CSRR	total	not available		

Social: Labor Practices and Decent Work							
Performance Indicator	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for Omission	Explanation	To be reported in
Employment							
LA1	Total workforce by employment type, employment contract, and region, broken down by gender.	partially	p 31 CSRR, p 32 AR		Not available		
LA2	Total number and rate of new employee hires and employee turnover by age group, gender, and region.	partially	p 32 AR	age group, gender and region	Not material		
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	fully	no differences				
LA15	Return to work and retention rates after parental leave, by gender.	not			Not material		
Labor/management relations							
LA4	Percentage of employees covered by collective bargaining agreements.	fully	p 27 CSRR				
LA5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.	not			Not available		
Occupational health and safety							
LA6	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.	not			Not available		
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region and by gender.	partially	p 32-33 CSRR	regio and gender	Not material		
LA8	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	fully	p 32-33 CSRR				
LA9	Health and safety topics covered in formal agreements with trade unions.	not			Not available		
Training and education							
LA10	Average hours of training per year per employee by gender, and by employee category. Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	partially	p 28, 31 CSRR p 28 CSRR	hours, gender	Not available		
LA11	Percentage of employees receiving regular performance and career development reviews, by gender.	fully	p 28-29 CSRR	gender	Not available		
LA12		partially					
Diversity and equal opportunity							
LA13	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.	partially	p 30-31 CSRR, p 17, 24, 55 AR	no complete breakdown, but info regarding composition of governance bodies (gender, age)			
Equal remuneration for women and men							
LA14	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.	not			Not available		

Social: Human Rights							
Performance Indicator	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for Omission	Explanation	To be reported in
Investment and procurement practices							
HR1	Percentage and total number of significant investment agreements and contracts that include clauses incorporating human rights concerns, or that have undergone human rights screening.	fully	p 16-17 CSRR				
HR2	Percentage of significant suppliers, contractors and other business partners that have undergone human rights screening, and actions taken.	fully	Supplier Code of Conduct introduced, including HR section; p 16-17 CSRR				
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.	partially	p 16-17, 30-31 CSRR	percentage trained	Not available		
Non-discrimination							
HR4	Total number of incidents of discrimination and corrective actions taken.	fully	p 31 CSRR				
Freedom of association and collective bargaining							
HR5	Operations and significant suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights.	partially	no specific identification, but action taken by introduction of Supplier Code of Conduct, p 16-17 CSRR				
Child labor							
HR6	Operations and significant suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor.	partially	see HR5				
Prevention of forced and compulsory labor							
HR7	Operations and significant suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor.	partially	see HR5				
Security practices							
HR8	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.	not			Not applicable		
Indigenous rights							
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	fully	p 31 CSRR				
Assessment							
HR10	Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments.	not			Not available		
Remediation							
HR11	formal grievance mechanisms.	fully	p 31 CSRR				
Social: Society							
Performance Indicator	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for Omission	Explanation	To be reported in
Local communities							
SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programs.	partially	p 44-45 CSRR; sponsor policy introduced in 2012	impact	Not available		
SO9	Operations with significant potential or actual negative impacts on local communities.	fully	Kendrion does not have such operations				
SO10	Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.	fully	Kendrion doesn't have such operations				
Corruption							
SO2	Percentage and total number of business units analyzed for risks related to corruption.	fully	p 35 CSRR. Risks assessment rolled out in 2012				
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures.	partially	First groups of managers and controllers trained		Not available		
SO4	Actions taken in response to incidents of corruption.	fully	No reports; p 35 CSRR				
Public policy							
SO5	Public policy positions and participation in public policy development and lobbying.	not			Not available		
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	fully	Kendrion is not aware of such contributions, prohibited by our sponsor policy p 44 CSRR				
Anti-competitive behavior							
SO7	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.	fully	p 17 CSRR				
Compliance							
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	fully	p 17 CSRR				
Social: Product Responsibility							
Performance Indicator	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation	To be reported in
Customer health and safety							
PR1	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.	not			Not available		
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.	fully	Kendrion is not aware of any such incidents of non-compliance				
Product and service labelling							
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	not			Not available		
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.	fully	Kendrion is not aware of such incidents				
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	not			Not available		
Marketing communications							
PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	not			Not applicable		
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	fully	Kendrion is not aware of such incidents				
Customer privacy							
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	fully	Kendrion is not aware of such complaints				
Compliance							
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	fully	Kendrion is not aware of such fines				