

**Subject:** Sustainability report according to VSME EFRAG Basic Module

**Issued by:** Board of Directors

**For:** Interested parties

Kocks Consult GmbH reports voluntarily on sustainability, as the criteria laid down by the EU, which require mandatory reporting, do not apply to the company. Following companies are statutory obliged to report:

- Companies with more than 250 employees and/or
- Companies with 50-million-euro turnover and/or
- Companies with 25-million-euro total assets<sup>1</sup>

The report is prepared according to the Basic Module. The structure is based on the consultation draft published by EFRAG (European Financial Reporting Advisory Group) on 22<sup>nd</sup> January 2024. If no current data is available at the time of reporting, the latest available data is used.

VSME Reference			Information	Reference
B1	21	a	Option A: Basic Module	
		b	Individual basis. This report is prepared for Kocks Consult GmbH, Koblenz, registered in the commercial register under the number HR B 1310.	
		c	None.	
B2	22		The company operates an Integrated Management System (IMS) to reduce the negative impacts of its business activities on the environment and people and to strengthen positive impacts in order to contribute to a sustainable economy.	<a href="https://ocs.kocks-ing.de/ims/">https://ocs.kocks-ing.de/ims/</a>
B3	23		Within the IMS, there is an environmental management system in accordance with DIN ISO 14001, which reports on climate protection activities. It is aimed at improving the company's environmental performance and, in particular, at conserving resources and minimising the CO2 footprint.	<a href="https://ocs.kocks-ing.de/ims/">https://ocs.kocks-ing.de/ims/</a>
	24	a	Gas consumption in the 2023 financial year for heating only totalled: 369,102 kWh  Approx. 49,000 litres of fuel were used in 2023.	
		b	Electricity consumption in the 2023 financial year totalled: 269,293 kWh	
	25		The company is a service rendering company without industrial production. Not specified.	
B4	26		The company is a service rendering company without industrial production. Not specified.	
B5	27		None.	
	28		None.	
	29		None.	

<sup>1</sup> Two of the three criteria mentioned must be fulfilled.

B6	30		The company is a service rendering company without industrial production. Fresh water withdrawal for the operation of kitchenettes and sanitary facilities totalled around 853 m <sup>3</sup> in the 2023 financial year.	
	31		Not applicable.	
B7	32		Within the IMS, there is an environmental management system in accordance with DIN ISO 14001, which also reports on activities relating to resource conservation and waste management. There is no industrial waste.	<a href="https://ocs.kocks-ing.de/ims/">https://ocs.kocks-ing.de/ims/</a>
	33	a	Not applicable.	
		b	Not applicable.	
		c	Not applicable.	
		d	Not applicable.	
B8	34	a	At the time of reporting, the company employs 161 people in Germany. Of these, 119 are full-time and 42 are part-time employed. The company also has 5 permanent employees in its Georgian branch as at the reporting date.	
		b	6 employment contracts in Germany are fixed term.	
		c	Female: 59; male: 107; diverse: 0	
B9	35	a	In 2024, there were 0 accidents in the office and 3 accidents on the way to work.	
		b	None.	
B10	36	a	Remuneration is consistently well above the minimum wage.	
		b	The company pays its employees according to their qualification, professional experience, area of responsibility and tasks and individual performance. There are no gender-specific differences in remuneration.	
		c	None.	
		d	Training and further education hours in 2023 Total: 2,591 hours of which attributable to women: 657 hours of which attributable to men: 1,934 hours of which attributable to diverse people: 0 hours	
B11	37		Not specified.	
B12			None.	

Interested parties with a legitimate interest can request access to the IMS by sending an e-Mail to: [gf@kocks-ing.de](mailto:gf@kocks-ing.de).

Koblenz, 7<sup>th</sup> of October 2024

Board of Directors

Dr. Henning Kocks

Michael Brinkmann

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