

RHI Magnesita Global Reporting Initiative Standards Index 2022

General Disclosures 2021		Location / Page Annual Report 2022	Additional Content
Disclosure number	Description		
The Organisation and its reporting practices			
GRI-2-1	Organizational details	-	Please click here for more details.
GRI-2-2	Entities included in the organization's sustainability reporting	60	This non-financial report covers all activities, sites, and industrial assets operated or contractually managed by RHI Magnesita N.V. or one of its subsidiaries.
GRI-2-3	Reporting period, frequency and contact point	60	Non-financial data in this report are for financial year 2022 sustainability@rhimagnesita.com
GRI-2-4	Restatement of information	- 61	EU Taxonomy 2021 – the revenue, opex and denominator capex reported as part of the EU Taxonomy disclosure table from the economic activity "Material recovery from non-hazardous waste" as eligible in 2021 is restated (originally reported: Revenue 2021: €82 million; opex 2021: €3 million; restated: revenue €34 million; opex 2021: €1 million; Denominator capex (originally reported: capex 2021: €261 million; restated: capex €279,5 million)) (see Appendix – Taxonomy) Historical CO2 emission data were revised to reflect new acquisitions and changes that were made following an external verification process that took place in July 2022. Adaptations in line with the Greenhouse Gas protocol and refinement in reporting resulted in updated CO2 and energy efficiency figures for 2018-2022.
GRI-2-5	External Assurance	60	RHI Magnesita commissioned Deloitte Audit Wirtschaftsprüfungs GmbH for an independent third-party limited assurance engagement on the non-financial report for the year ended 31 December 2022, according to Dutch transposition of the NFI-Decree, the Taxonomy Regulation ((EU) 2020/852) and GRI Standards. For more information, click here for more details on the assurance process and conclusions.
Activities and workers			
GRI-2-6	Activities, value chain and other business relationships	1-9	RHI Magnesita engages mainly manufacturing suppliers. Our largest 20suppliers cover roughly 20% of our spend, largest 200 suppliers cover roughly 60%. RHI Magnesita engages suppliers that produce raw materials specifically for refractory industry, energy suppliers to allow conversion of raw materials into finished products, transport suppliers as well as manufacturing suppliers. With a few exceptions mainly for critical raw materials and energy supplies, our contractual commitments usually do not exceed one year. In most cases we have recurring demands, only in a few cases our purchases are project specific. RHI Magnesita operates in a capital and energy intensive business regarding the equipment to produce raw materials and finished products for our customers. A high share of specific raw materials to our industry are sourced in China which means a long supply chain. In the industry in which we are operating, the procurement spend equals roughly two thirds of the revenue. With the exception of a higher share of Chinese raw materials, the suppliers are mostly located in the country and region where we operate production facilities. As a result, Europe still has a higher share of suppliers than the other regions, followed by China, Brazil, USA and India.

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Disclosure number	Description		
GRI-2-7	Employees	24-25	<p>a. <u>Total number of employees by employment contract (permanent and temporary) and by gender (headcount)</u> Permanent: 12,248 (of which 10,564 male, 1,684 female) Temporary: 1,483 (of which 1,157 male, 326 female –</p> <p>b. <u>Total number of employees by employment contract (permanent and temporary), by region (headcount)</u> Western Europe: Permanent: 3,228; Temporary: 473 Eastern Europe: Permanent: 59; Temporary: 11 Near and Middle East: Permanent: 613; Temporary: 2 South America: Permanent: 4,729; Temporary: 153 North America: Permanent: 1,344; Temporary: 34 Asia Pacific: Permanent: 2,231; Temporary: 807 Africa: Permanent: 44; Temporary: 3</p> <p>c. <u>Total number of employees by employment type (full-time and part-time), by gender (headcount).</u> Full time: 13,515 Part time: 216 Full time male: 11,662 Full time female: 1,853 Part time male: 59 Part time female: 157</p>
GRI-2-8	Workers who are not employees	-	For 2022, an estimation would result in an average FTE of 1.100.
Governance			
GRI-2-9	Governance structure and composition	100-105/ 115-117	
GRI-2-10	Nomination and selection of the highest governance body	98	
GRI-2-11	Chair of the highest governance body	98	Herbert Cordt, Chairman of the Board of Directors
GRI-2-12	Role of the highest governance body in overseeing the management of impacts	100	
GRI-2-13	Delegation of responsibility for managing impacts	100	
GRI-2-14	Role of the highest governance body in sustainability reporting	124	Chair of the Corporate Sustainability Committee
GRI-2-19	Remuneration policies	134	Chairman of Remuneration Committee
Strategy, policies and practices			
GRI-2-22	Statement on sustainable development strategy	60	Sustainability Strategy
GRI-2-23	Policy commitments	62	Refer to Ethics & Compliance section
GRI-2-24	Embedding policy commitments	62	See also here .
GRI-2-25	Processes to remediate negative impacts		RHI Magnesita follows the precautionary principle in all its operations. All major operations in the EU follow the requirements of the EU IPPC Directive on the precautionary principle. Operations outside the EU follow the precautionary principle in line with national regulatory requirements. Please click here for more details
GRI-2-26	Mechanisms for seeking advice and raising concerns	62	See also here
GRI-2-27	Compliance with laws and regulations	-	There were no significant instances of non-compliance with laws and regulations that resulted in fines or sanctions during the reporting period according to Management. Provisions for potential litigations can be seen on Annual Report 2022, Notes 31. The Group will work to establish a comprehensive approach to report this indicator.

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General Disclosures		Location / Page Annual Report 2022	Additional Content
Disclosure number	Description		
GRI-2-28	Membership associations	-	<p>CorporAID Initiative (Plattform für Wirtschaft und globale Entwicklung), voluntary</p> <p>Kärntner Kulturstiftung, voluntary</p> <p>UN Global Compact; voluntary</p> <p>Responsible Steel; voluntary</p> <p>Business for Societal Impact; voluntary</p> <p>TeachForAustria; voluntary</p> <p>respACT - Austrian Business Council for Sustainable Development; voluntary</p> <p>World Refractories Association (WRA)</p> <p>European Refractories Producers Federation (PRE), via the Association of the Austrian Mining and Steel Producing Industry of the Austrian Federal Economic Chamber</p> <p>Association of the Austrian Mining and Steel Producing Industry of the Austrian Federal Economic Chamber</p> <p>Austrian Society for Metallurgy</p> <p>Association of the German Refractory Industry</p> <p>Steel Institute VDEh</p> <p>Brazilian Association of Metallurgy, Materials & Mining (ABM)</p> <p>Brazilian Association of Refractories Producers (ABRAFAR)</p> <p>SIRef/MG (Minas Gerais State Refractory Industry Union)</p> <p>Latin-American Association of Refractories Producers (ALAFAR)</p> <p>SIR (Brazilian Refractory Industry Union)</p> <p>Industriellenvereinigung (Federation of Austrian Industries)</p> <p>Cerame-Unie</p> <p>Euromines</p> <p>European Technical Platform of Sustainable Mineral Resources (ETPSMR)</p> <p>European Cement Research Academy (ECRA)</p> <p>American Ceramic Society</p> <p>Bergmännischer Verband Österreichs</p> <p>US National Lime Association</p>
Stakeholder engagement			
GRI-2-29	Approach to stakeholder engagement	106-109	
GRI-2-30	Collective bargaining agreements	-	82 % of employees are covered
Material topics 2021			
GRI-3-1	Process to determine material topics	60	<p>RHI Magnesita conducts a materiality assessment as part of our sustainability reporting process. This tool is used to identify issues that are important to the Company's long-term value creation and the demands of its stakeholders. Stakeholder engagement is a key component of the process, as it provides an understanding of what is material and allows the Company to work together to establish solutions for future challenges, even if there are conflicting perspectives from different stakeholders.</p> <p>In 2022, RHI Magnesita continued to prioritise stakeholder engagement and launched an online survey to collect the perspectives of different stakeholders in different regions, as well as an internal survey with employees. The Company reconfirmed Health and Safety, Recycling, Climate Change and Decarbonisation, Other Emissions, Energy Efficiency, and Diversity as material topics as they all fell in the quadrant of extremely important for all stakeholders.</p> <p>This materiality includes the double materiality concept, which considers the impact of topics on the value of the company. Three different levels of impact were considered (low, medium, high) based on a risk management approach that takes into account four dimensions (compliance, strategy, financial, and operation), as well as the likelihood of the risk becoming true.</p> <p>For more information, please see our updated materiality matrix on our website.</p>
GRI-3-2	List of material topics	60	No significant changes in the list of material topics for 2022 and topic boundaries. Material topics/KPIs review will be based on updated materiality matrix.(see above)
Requirement 7	Publish a GRI Content Index	-	Please click here for more details.
Requirement 8	Provide a statement of use	60	RHI Magnesita has reported in accordance with GRI Standard for the period 01/01/2022-31/12/2022.

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Specific Standard Disclosures / Key RHI Magnesita Topics		Location / Page Annual Report 2022	Additional Content
Disclosure number	Description		
Economic performance 2016			
GRI-201-1	Direct economic value generated and distributed	6-9;16-22;29-34	
GRI-201-2	Financial implications and other risks and opportunities due to climate change	47;55;91	Financial implications are described in our TCFD Report (pages 90-92).
Anti-Corruption 2016			
GRI-3-3	Management of material topics	62	RHI Magnesita's Code of Conduct outlines anti-corruption, conflicts of interest, and gifts & invitations policies. There are digital workflows in place to report potential conflicts of interest, seek pre-approval for gifts & invitations, and process proposals for community contributions. An independently operated whistleblowing hotline is available for employees and third parties to report potential violations. Regular reporting to executive management, regional management, and the Audit & Compliance Committee is conducted regarding key compliance issues. There is an annual audit of anti-bribery & corruption controls. Sales agents are required to have a TRACE certification and all suppliers are expected to follow the Supplier Code of Conduct
GRI-205-2	Communication and training about anti-corruption policies and procedures	62	
Energy 2016			
GRI-3-3	Management of material topics	70	Base year 2018 Acquisitions conducted in 2022 partly included Transportation, sales offices and other administrative buildings not included
GRI-302-1	Energy consumption within the organization	70	Historical energy data were revised to reflect new acquisitions and integration to the data collection system GET No steam is used and we use some climate-chambers ISO-production that is reported under electricity
GRI -302-3	Energy intensity	70	Adaptations in line with the Greenhouse Gas protocol and refinement in reporting result in updated CO2 and energy efficiency figures for 2018-2022.
GRI-302-5	Reductions in energy requirements of products and services	70	The Group strives to have all sites supplied with renewable sources of electricity; 65% of our sites have green electricity, and increase of 48% against 2021 data (2021: 44%).
Water 2018			
GRI-3-3	Management of material topics	71	Acquisitions conducted in 2022 partly included (Sörmaş in Türkiye) Transportation, sales offices and other administrative buildings not included
GRI-303-1	Interactions with water as a shared resource	71	See below
GRI-303-3	Water withdrawal	71	2022 Water withdrawal (million m ³): Groundwater 10,5 Drinking water 1,6 Total 12,1 million m ³
Biodiversity 2016			
GRI-3-3	Management of material topics	71	All RHI Magnesita sites that are under direct control are considered.
GRI-304-3	Habitats protected or restored	71	

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Specific Standard Disclosures / Key RHI Magnesita Topics		Location / Page Annual Report 2022	Additional Content
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Emissions 2016			
GRI-3-3	Management of material topics	64-70	Base year 2018 Acquisitions conducted in 2022 partly included Transportation, sales offices and other administrative buildings not included Historical CO2 emission data were revised to reflect new acquisitions and changes that were made following an external verification process that took place in July 2022
GRI-305-1	Direct (Scope 1) GHG emissions	66	Biogenic emissions (thousand tonnes): 2018: 5; 2019: 8; 2020: 10; 2021: 13; 2022: 13 For questions on the emission factors and calculation methods, please contact: sustainability@rhimagnesita.com
GRI-305-2	Energy indirect (Scope 2) GHG emissions	66	For questions on the emission factors and calculation methods, please contact: sustainability@rhimagnesita.com
GRI-305-3	Other indirect (Scope 3) GHG emissions	66	Reported Scope 3 covers only CO ₂ emissions from purchased raw materials. For questions on the emission factors and calculation methods, please contact: sustainability@rhimagnesita.com .
Waste 2020			
GRI-3-3	Management of material topics	-	All RHI Magnesita sites that are under direct control are considered.
GRI-306-3	Waste generated	-	Data reported annually and split into hazardous and non-hazardous waste Hazardous waste: 9,8 ktonnes; Non-hazardous waste: 82,6 ktonnes
Employment 2016			
GRI-401-1	New employee hires and employee turnover	-	<p>a. Total number and rate of new employee hires during the reporting period, by age group, gender and region. Excluding seasonal staff Total: 3,157</p> <p>i. Age group Under 30 years old: 1,257 (53,2%) 30 - 50 years old: 1619 (18,5%) Over 50 years old: 282 (10,8%)</p> <p>ii. Gender Male: 2,591 (22,1%) Female: 568 (28,3%)</p> <p>iii. Region Western Europe: 752 (20,3%) Eastern Europe: 6 (17,3%) Near and Middle East: 237 (38,5%) South America: 1,203 (24,6%) North America: 433 (31,4%) Asia Pacific: 525 (17,3%) Africa: 1 (2,1%)</p> <p>b. Total number and rate of employee turnover during the reporting period, by age group, gender and region. Excluding seasonal staff Total: 2,468 (18%)</p> <p>i. Age group Under 30 years old: 866 (36,6%) 30 - 50 years old: 1,141 (13%) Over 50 years old: 461 (17,7%)</p> <p>ii. Gender Male: 2,032 (17,3%) Female: 436 (21,7%)</p> <p>iii. Region Western Europe: 849 (22,9%) Eastern Europe: 2 (2,9%) Near and Middle East: 13 (2,1%) South America: 1072 (22%) North America: 338 (24,5%) Asia Pacific: 193 (6,4%) Africa: 1 (2,1%)</p>

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GRI-401-3	Parental leave	-	<p><u>b. Total number of employees that took parental leave, by gender.</u> Total: 53 (Male: 30; Female: 23)</p> <p><u>c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender.</u> Total: 49 (Male: 26 (88,5%); Female: 23 (82,6%))</p> <p><u>d. Total number of employees who returned to work after parental leave ended were still employed 12 months after their return, by gender.</u> Total: 45 Male: 19 Female: 26</p> <p><u>e. Return to work and retention rates of employees that took parental leave, by gender.</u> Return to work rate: Total: 49 Male: 26 Female: 23 Retention rate: see GRI401-3 c</p>
Occupational health and safety 2018			
GRI-3-3	Management of material topics	74-	All RHI Magnesita employees and contracted workers under direct control as well as contracted workers without direct control considered. For 2022, Health & Safety data are partially considering the acquisitions; only Sörmaş. Other sites are starting the integration of data reporting..
GRI-403-1	Occupational health and safety management system	74	Occupational Health & Safety is part of RHI Magnesita's Integrated Management System (IMS) with respective policy and procedures. ISO45001 certifications based on this MS ongoing (three more plants achieved ISO45001-certification in 2022).
GRI-403-2	Hazard identification, risk assessment, and incident investigation	-	Global procedure for hazard identification and risk assessment as part of IMS implemented. For incident investigations the methodology of 5-Whys and Fishbone are in use.
GRI-403-3	Occupational Health Services	-	By fulfilling local legal obligations and the respective RHIM procedure for Hazard Identification/Risk Assessment the participation of Occupational Physicians is obligatory..
GRI-403-4	Worker participation, consultation, and communication on occupational health and safety	-	For global aspects to be considered as well as for local, detailed information RHIM provides Safety boards, daily/weekly safety talks, participation of workforce-representatives in Safety Committees (also represented at the CSC – Corporate Sustainability Committee).
GRI-403-5	Worker training on occupational health and safety	74	Beside legally required trainings for specific tasks and exposures, all persons visiting our operational sites need to participate in a standardised basic Safety-training.
GRI-403-6	Promotion of worker health	74	RHIM provides in every location a set of health promotion offers and activities for which the participation rate for employees is measured.
GRI-403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	-	RHIM performs onsite services (OSS) at customer operational facilities for which the same global requirements as per IMS (integrated management system) apply.
GRI-403-8	Workers covered by an occupational health and safety management system	-	All RHI Magnesita employees and contracted workers under direct control as well as contracted workers without direct control considered.

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Specific Standard Disclosures / Key RHI Magnesita Topics		Location / Page Annual Report 2022	Additional Content
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GRI-403-9	Work-related injuries	74	RHI Magnesita reports in particular on frequency-rates based on 200,000 hours worked, considering the LTI – Lost Time Injuries (41 cases for 2022) and TRI – Total Recordable Injuries (109 cases for 2022), – including employees and non-employees (temporary workers/leased personnel, contractors). The reporting of high-consequence incidents as defined by GRI will be adopted in future.
Diversity and equal opportunity 2016			
GRI-3-3	Management of material topics	73	Base year: 2018 Focus on Gender Diversity (Board and senior levels)
GRI-405-1	Diversity of governance bodies and employees	73	<p><u>a. Percentage of individuals within organization's governance bodies in each of the following diversity categories:</u></p> <p><u>i. Gender</u> Executive Management Team: Male: 5 (71%) Female: 2 (29%)</p> <p><u>ii. Age group: under 30 years old, 30-50 years old, over 50 years old</u> Under 30 years old: 2,363 (17%) 30 - 50 years old: 8,767 (64%) Over 50 years old: 2,601 (19%)</p> <p><u>b. Percentage of employees per employee category in each of the following diversity categories:</u></p> <p><u>i. Gender</u> Male: 11,721 (85%) Female: 2,010 (15%) Salaried staff: Male: 5,146 (75%); Female: 1,651 (25%) Wage earners: Male 6,575 (95%); Female: 359 (5%)</p> <p><u>ii. Age group: under 30 years old, 30-50 years old, over 50 years old:</u> <u>Salaried staff:</u> Under 30 years old: 1,345 (19%); 30-50 years old: 4,304 (62%); over 50 years old: 1,285 (19%) <u>Wage earners:</u> Under 30 years old: 1,018 (15%); 30-50 years old: 4,463 (66%); over 50 years old: 1,316 (19%)</p>
Non-discrimination 2016			
GRI-3-3	Management of material topics	-	The Code of Conduct of an organisation covers the topic of human rights, such as non-discrimination, prohibition of child or forced labour. RHIM's Code of Conduct is available in 11 different languages and was last reviewed in November 2022. In addition, the organization provides a whistleblowing hotline and other reporting channels for employees and third parties to report any violations of the Code of Conduct. All reports are investigated by the Internal Audit, Risk & Compliance department.
GRI-406-1	Incidents of discrimination and corrective actions taken	-	One incident was reported in 2022 via our whistleblowing channels which proved to be unsubstantiated.
Local communities 2016			
GRI-413-1	Operations with local community engagement, impact assessments, and development programmes	75-77	Acquisitions conducted in 2022 are not included.
Supplier Social Assessment 2016			
GRI-414-1	New suppliers that were screened using social criteria	63	