

## RHI Magnesita Global Reporting Initiative Standards Index 2023

Disclosure number	Description	Location/page Annual Report 2023	Additional content
<b>GRI 1 Foundation 2021</b>			
	Statement of use		RHI Magnesita has reported in accordance with GRI Standards for the period 1 January 2023 to 31 December 2023.
	Applicable GRI Sector Standards		None
<b>GRI 2 General Disclosures</b>			
<b>The Organisation and its reporting practices</b>			
GRI-2-1	Organisational details	5, 265	See Global refractory production network
GRI-2-2	Entities included in the organisation's sustainability reporting	61	See details in the management of material topics
GRI-2-3	Reporting period, frequency and contact point	61	Contact: sustainability@rhimagnesita.com
GRI-2-4	Restatement of information	62,77	See 2025 Targets table: Energy Use
GRI-2-5	External assurance	61	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 2023, according to the Taxonomy Regulation ((EU) 2020/852) and GRI Standards. For more information, click <a href="#">here</a> for more details on the assurance process and conclusions.
<b>Activities and workers</b>			
GRI-2-6	Activities, value chain and other business relationships	2-5, 65-69	
GRI-2-7	Employees	—	<p>a. Total number of employees by employment contract (permanent and temporary) and by gender (headcount):</p> <ul style="list-style-type: none"> <li>• Permanent: 13,285 (of which 11,560 male, 1,725 female)</li> <li>• Temporary: 1,492 (of which 1,096 male, 326 female)</li> </ul> <p>b. Total number of employees by employment contract (permanent and temporary), by region (headcount):</p> <ul style="list-style-type: none"> <li>• Western Europe: Permanent: 3,175; Temporary: 472</li> <li>• Eastern Europe: Permanent: 172; Temporary: 20</li> <li>• Near and Middle East: Permanent: 508; Temporary: 22</li> <li>• South America: Permanent: 4,410; Temporary: 190</li> <li>• North America: Permanent: 1,320; Temporary: 88</li> <li>• Asia Pacific: Permanent: 3,652; Temporary: 697</li> <li>• Africa: Permanent: 48; Temporary: 3</li> </ul> <p>c. Total number of employees by employment type (full-time and part-time), by gender (headcount):</p> <ul style="list-style-type: none"> <li>• Full time: 15,659</li> <li>• Part time: 227</li> <li>• Full time male: 13,568</li> <li>• Full time female: 2,091</li> <li>• Part time male: 66</li> <li>• Part time female: 161</li> </ul>
GRI-2-8	Workers who are not workers	—	For 2023, an estimation would result in an average FTE of 1.100 without newly acquired sites. The Group is evaluating a methodology to compile this KPI.



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<b>Governance</b>			
GRI-2-9	Governance structure and composition	107-146, 64	See Governance Chapter, Sustainability Governance
GRI-2-10	Nomination and selection of the highest governance body	108	See The Board in 2023
GRI-2-11	Chair of the highest governance body	108,130	Herbert Cordt, Chairman of the Board of Directors
GRI-2-12	Role of the highest governance body in overseeing the management of impacts	61	See Board powers, responsibilities and representation
GRI-2-13	Delegation of responsibility for managing impacts	115	See EMT and delegation of authority
GRI-2-14	Role of the highest governance body in sustainability reporting	119, 140-141	See Chairman of Corporate Sustainability Committee
GRI-2-15	Conflict of interest	66, 115	See Business & Ethics, Conflicts of Interest
GRI-2-16	Communication of critical concerns	66,117	See Business & Ethics, Whistleblowing
GRI-2-17	Collective knowledge of highest governance body	116	See Skills and experience
GRI-2-18	Evaluation of the performance of highest governance body	111	See Board performance review
GRI-2-19	Remuneration policies	146-172	See Remuneration Committee Report
GRI-2-20	Process to determine remuneration	148,151	See Implementation of the Remuneration Policy for 2024
GRI-2-21	Annual total compensation ratio	148	See Annual bonus, 2024 LTIP; Performance metrics
<b>Strategy, policies and practices</b>			
GRI-2-22	Statement on sustainable development strategy	108	See Sustainability, stakeholder and strategy
GRI-2-23	Policy commitments	114,141	See Culture and purpose; Compliance programme For more details, see also <a href="#">here</a>
GRI-2-24	Embedding policy commitments	45-57	See Risk management approach
GRI-2-25	Processes to remediate negative impacts	118	See Board operation 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. For more details, see also <a href="#">here</a>
GRI-2-26	Mechanisms for seeking advice and raising concerns	143	See Whistleblowing programme
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 2023, Notes 39. The Group will work to establish a comprehensive approach to report this indicator.

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Disclosure number	Description	Location/page Annual Report 2023	Additional content
GRI-2-28	Membership of associations	—	<ul style="list-style-type: none"> <li>World Refractories Association (WRA)</li> <li>European Refractories Producers Federation (PRE), via the Austrian Mining and Steel Association of the Austrian Federal Economic Chamber</li> <li>Austrian Mining and Steel Association</li> <li>The Austrian Society for Metallurgy and Materials (ASMET)</li> <li>German Refractory Industry e.V (DFFI)</li> <li>Brazilian Association of Metallurgy, Materials &amp; Mining (ABM)</li> <li>Brazilian Association of Refractories Producers (ABRAFAR)</li> <li>SIRRef/MG (Minas Gerais State Refractory Industry Union)</li> <li>Latin-American Association of Refractories Producers (ALAFAR)</li> <li>SIR (Brazilian Refractory Industry Union)</li> <li>Industriellenvereinigung (Federation of Austrian Industries)</li> <li>The European Ceramic Industry Association (Cerame-Unie)</li> <li>Euromines</li> <li>European Technical Platform of Sustainable Mineral Resources (ETPSMR)</li> <li>European Cement Research Academy (ECRA)</li> <li>American Ceramic Society</li> <li>Bergmännischer Verband Österreichs (BVÖ)</li> <li>US National Lime Association</li> <li>Respect</li> <li>Global Compact Network Austria</li> <li>Transparency International</li> </ul>
<b>Stakeholder engagement</b>			
GRI-2-29	Approach to stakeholder engagement	122-127	See Stakeholder engagement report
GRI-2-30	Collective bargaining agreements	81	See Diversity, Equity and Inclusion
<b>GRI 3 Material topics 2021</b>			
GRI-3-1	Process to determine material topics	60-61	See Materiality
GRI-3-2	List of material topics	61	See Materiality
<b>Economic Performance 2016</b>			
GRI-201-1	Direct economic value generated and distributed	83-85	See Our communities
GRI-201-2	Financial implications and other risks and opportunities due to climate change	99-105	See TCFD Report
<b>Anti-corruption 2016</b>			
GRI-3-3	Management of material topics	—	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. Business partners (e.g. customers, sales intermediaries and suppliers) and transactions such as mergers or acquisitions are subject to a due diligence process. All sales agents are certified by Ethixbase360 (former TRACE International), a leading international organisation specialised in third-party due diligence solutions and all suppliers are expected to follow the Supplier Code of Conduct.
GRI-205-1	Operations assessed for the risk of corruption	64	See Business & Ethics
GRI-205-2	Communication and training about anti-corruption policies and procedures	64	See Business & Ethics
GRI-205-3	Confirmed incidents of corruption and actions taken	64	See Business & Ethics



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<b>Materials 2016</b>			
GRI-3-3	Management of material topics	—	<ul style="list-style-type: none"> <li>• Base year 2018</li> <li>• New acquisitions conducted in 2022-2023 not considered</li> </ul>
GRI-301-1	Materials used by weight or volume	—	Not available
GRI-301-2	Percentage of recycled input materials used to manufacture the organization's primary products and services	72	See Recycling
GRI-301-3	Reclaimed products and their packaging materials	—	Not available
<b>Energy 2016</b>			
GRI-3-3	Management of material topics	—	<ul style="list-style-type: none"> <li>• Base year 2018</li> <li>• Acquisitions conducted in 2023 for the most part included (two small sites in USA and Italy not considered)</li> <li>• Transportation, sales offices and other administrative buildings not included</li> </ul>
GRI-302-1	Energy consumption within the organisation	77	See Energy Use
GRI-302-2	Energy consumption outside the organisation	—	Not applicable
GRI-302-3	Energy intensity	77	See Energy Use
GRI-302-4	Reduction of energy consumption	77	See Energy Use
GRI-302-5	Reductions in energy requirements of products and services	77	The Group strives to have all sites supplied with renewable sources of electricity; 64% of our sites have green electricity.
<b>Emissions 2016</b>			
GRI-3-3	Management of material topics	—	<ul style="list-style-type: none"> <li>• Base year 2018</li> <li>• Acquisitions conducted in 2023 for the most part included (two small sites in USA and Italy not considered)</li> <li>• Transportation, sales offices and other administrative buildings not included.</li> <li>• Historical CO<sub>2</sub> emission data were revised to reflect new acquisitions.</li> </ul>
GRI-305-1	Direct (Scope 1) GHG emissions	70	Biogenic emissions (thousand tonnes): 2018: 5; 2019: 8; 2020: 10; 2021: 13; 2022: 13; 2023:17 For questions on the emission factors and calculation methods, please contact: sustainability@rhimagnesia.com
GRI-305-2	Energy indirect (Scope 2) GHG emissions	70	For questions on the emission factors and calculation methods, please contact: sustainability@rhimagnesia.com
GRI-305-3	Other indirect (Scope 3) GHG emissions	70	Reported Scope 3 covers only CO <sub>2</sub> emissions from purchased raw materials. For questions on the emission factors and calculation methods, please contact: sustainability@rhimagnesia.com
GRI 305-4	GHG emissions intensity	63	See 2025 Targets table
GRI 305-5	Reduction of GHG emissions	59	See Our planet
GRI 305-6	Emissions of ozone-depleting substances (ODS)	—	Not applicable
GRI 305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	63	Not available

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<b>Employment 2016</b>			
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.</p> <p>i. Age group Under 30 years old: 1,311 (51.5% – headcount 2,546) 30 – 50 years old: 2,603 (26.5% – headcount 9,818) Over 50 years old: 1,038 (29.5% – headcount 3,521) Excluding seasonal staff Total: 4,952 (31.2%)</p> <p>ii. Gender Male: 4,258 (31.2%) Female: 694 (30.8%)</p> <p>iii. Region Western Europe: 929 (22.7%) Eastern Europe: 790 (92.4%) Near and Middle East: 123 (23.2%) South America: 862 (18.7%) North America: 436 (31.0%) Asia Pacific: 1,802 (41.4%) Africa: 10 (19.6%) Excluding seasonal staff Total: 4,952 (31.2%)</p> <p>b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.</p> <p>i. Age group Under 30 years old: 880 (34.6%) 30 – 50 years old: 1,609 (16.4%) Over 50 years old: 617 (17.5%)</p> <p>ii. Gender Male: 2,633 (19.3%) Female: 473 (21.0%)</p> <p>iii. Region Western Europe: 705 (17.2%) Eastern Europe: 5 (0.6%) Near and Middle East: 101 (19.1%) South America: 1,239 (26.9%) North America: 404 (28.7%) Asia Pacific: 648 (14.9%) Africa: 5 (9.8%)</p>
GRI-401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	—	Benefits vary across locations. Full data is not available
GRI-401-3	Parental leave	—	<p>b. Total number of employees that took parental leave, by gender. Total: 73 (Male: 46 (63%); Female: 27 (44%))</p> <p>c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender. Total: 72 (Male: 43 (60%); Female: 29 (40%))</p> <p>d. Total number of employees who returned to work after parental leave ended were still employed 12 months after their return, by gender. Total: 50 (Male: 34 (68%); Female: 16 (32%))</p> <p>e. Return to work and retention rates of employees that took parental leave, by gender. Return to work rate: Total: 70 (Male: 41 (58%); Female: 29 (42%)) Retention rate: see GRI401-3 c</p>
<b>Occupational Health &amp; Safety 2018</b>			
GRI-3-3	Management of material topics	—	All RHI Magnesita employees and contracted workers under direct control as well as contracted workers without direct control considered. For 2023, Health & Safety data are partially considering following acquisitions: One plant in China (Jinan New Emei) and further 5 plants in India (Jamshedpur, Bhilai, Rajgangpur, Dalmiapuram Khambalia). Further sites are starting the integration of data reporting during 2024.
GRI-403-1	Occupational Health & Safety Management System	79	Occupational Health & Safety is part of RHI Magnesita's Integrated Management System (IMS) with respective policy and procedures.



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GRI-403-2	Hazard identification, risk assessment, and incident investigation	80	Global procedure for hazard identification and risk assessment as part of IMS implemented. For incident investigations the methodology of 5-Whys and Fishbone are commonly applied.
GRI-403-3	Occupational Health Services	80	
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 & Safety	14,80	Beside legally required trainings for specific tasks and exposures, all persons visiting our operational sites need to attend a standardised basic Safety-training.
GRI-403-6	Promotion of worker health	80	RHI Magnesita provides in every location a set of health promotion offers and activities for which the participation rate for employees is measured. Health Projects Rate (HPR) =8,68.
GRI-403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	79	RHIM performs onsite services (OSS) at customer operational facilities for which the same global requirements as per IMS (integrated management system) and respective Global H&S Guidelines apply (unless the customers' requirements are even more stringent than RHI Magnesita's.
GRI-403-8	Workers covered by an occupation Health & Safety Management System	79	All RHI Magnesita employees (incl. trainees, interns), temporary workers and (sub-) contractors under direct control and supervision of RHI Magnesita.
GRI-403-9	Work-related injuries	80	a. i.: 1 work-related fatality, employee. RHIM Group FAR = 0,04; ii.: 3 high-consequence cases = 1 FAT + 2 "Serious Injuries"; iii.: Total number of recordable work-related injuries = 326; (incl. FAT, LTI, MTI, FAI); iv.: About 1/3 of all injuries resulted in contusion and another 1/3 in cut/stitch and sprain/strain. In addition, 12,5% of injuries were fractures; v.: Hours Worked Total (Group): 45,817,391 hrs, split into 26,475,317 for Employees/Temporary Workers and 19,342,074 for Contractors. b. i -iv.: Not available; v: see item a. c. i-iv.: Not available; v: see item a. d., e., f. and g.: see page 80
GRI-403-10	Work-related ill health	80	a. Not available b. Not available c. and d. RHIM monitors all H&S-related hazards, especially also those posing a risk of ill-health, like noise, dust, volatile organic compounds; implementation of actions and provision of information to all affected workforce included. e. Not available
<b>Diversity and equal opportunity 2016</b>			
GRI-3-3	Management of material topics	—	<ul style="list-style-type: none"> <li>• Base year: 2018</li> <li>• Focus on Gender Diversity (Board and senior levels)</li> </ul>
GRI-405-1	Diversity of governance bodies and employees	—	<p>a. Percentage of individuals within organization's governance bodies in each of the following diversity categories:</p> <p>i. Gender Executive Management Team (including the Executive Directors): Male: 4 (67%) Female: 2 (33%)</p> <p>ii. Age group: under 30 years old, 30-50 years old, over 50 years old Under 30 years old: 0 (0%) 30 - 50 years old: 2 (33%) Over 50 years old: 4 (67%)</p> <p>b. Percentage of employees per employee category in each of the following diversity categories:</p> <p>i. Gender Male: 13,634 (86%) Female: 2,252 (14%) Salaried staff: Male: 5,458 (40%); Female: 1,784 (79.21%) Wage earners: Male 7,969 (58.45%); Female: 362 (16%)</p> <p>ii. Age group: under 30 years old, 30-50 years old, over 50 years old: Salaried staff: Under 30 years old: 1,062 (42%); 30-50 years old: 4,674 (47.6%); over 50 years old: 1,506 (43%) Wage earners: Under 30 years old: 1,174 (46%); 30-50 years old: 4,674 (47.6%); over 50 years old: 1,506 (43%)</p>

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Disclosure number	Description	Location/page Annual Report 2023	Additional content
GRI-405-2	Ratio of basic salary and remuneration women to men	—	Considering positions Professional Junior positions and above (BPG 10 and above) and information registered for December 31 2023, the average of compa-ratio (the ratio between employee current salary to the salary range midpoint assigned to the position) split by men and women was: Men:93.3% and Women: 89.9%
<b>Non-discrimination 2016</b>			
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 10 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	—	No incidents in 2023.
<b>Human rights assessment</b>			
GRI-412-1	Operations that have been subject to human rights reviews or impact assessments	—	See more details <a href="#">here</a> , available on our website
GRI-412-2	Employee training on human rights policies or procedures	64	Human rights e-learning was launched in Dec 2023. Approx 1700 employees have already completed the training.
GRI-412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	—	Not available
<b>Supplier Social Assessment 2016</b>			
GRI-414-1	New suppliers that were screened using social criteria	68	Supplier assessments through EcoVadis
GRI-414-2	Negative social impacts in the supply chain and actions taken	68	Supplier assessments through EcoVadis and on-site audits
<b>Supplier Environmental Assessment 2016</b>			
GRI-308-1	New suppliers that were screened using environmental criteria	68	Supplier assessments through EcoVadis
GRI-308-2	Negative environmental impacts in the supply chain and actions taken	-	<ul style="list-style-type: none"> <li>a. Number of suppliers assessed for environmental impacts: 817</li> <li>b. Number of suppliers identified as having significant actual and potential negative environmental impacts: 1(One)</li> <li>c. Significant actual and potential negative environmental impacts identified in the supply chain: 1(one)</li> <li>d. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment: 0.001%</li> <li>e. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why: 0%</li> </ul>