



SUSTAINABILITY REPORT 2022

SUSTAINABILITY REPORT FOR THE REPORTING YEAR 2022

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Artist impression of MTG-I (foreground) and MTG-S in orbit. The MTG program (Meteosat Third Generation), one of the most complex satellite development programs in Europe, is being used to develop and implement the next generation of European weather satellites for EUMETSAT (European Organisation for the Exploitation of Meteorological Satellites). The first MTG-I satellite has been in orbit since the end of 2022, from where it will be providing more precise weather forecasts for Europe with the significant involvement of OH B technology.

1 General Disclosures

1.1. About this report – general notes

In this Sustainability Report, OHB SE as the listed parent company informs its stakeholders about the Group's ecological and social performance, the ESG-strategy pursued and the progress made in implementing the non-financial targets for 2022 on behalf of the OHB Group (hereinafter also referred to as „OHB“ or „OHB Group“).

OHB's economic disclosures and performance for fiscal year 2022 are published in the annual report. The reporting period corresponds to fiscal year 2022, i.e. the period from January 1, 2022 to December 31, 2022. The sustainability report is prepared and published annually with the Company's annual report. The last report for fiscal year 2021 was published in April 2022.

Unless otherwise stated, this report covers all consolidated Group companies, which are the following:

„jointly organized Group companies“	Other Group companies
• OHB SE • OHB System AG • OHB Digital Connect GmbH • OHB Teledata GmbH • OHB Information Technology Services GmbH • OHB Cosmos International Launch Services GmbH • ORBCOMM Deutschland Satellitenkommunikation AG	• OHB Digital Services GmbH • MT Aerospace AG • MT Aerospace Holding GmbH • MT Management Service GmbH • MT Aerospace Grundstücks GmbH & Co. KG • MT Aerospace Guyane S.A.S. • OHB Italia S.p.A. • OHB Sweden AB • Antwerp Space N.V. • LuxSpace Sàrl • OHB Chile SpA • OHB Digital Solutions GmbH • OHB Czechspace s.r.o. • GEOSYSTEMS GmbH

Chart 1: Overview of consolidated Group companies

If readers have any questions about the report or its content, they can contact us via the email address ir@ohb.de.

1.2 Framework and Reporting

We did not make use of any framework for reporting on non-financial topics when preparing this report. With our particular business model described in more detail in chapter 2.1.1, which the Group companies pursue in line with the primarily decentralized management structures in place at OHB, we were unable to identify any framework suitable for us. Furthermore, we focus on implementing the requirements of the Corporate Sustainability Reporting Directive and the European Sustainability Reporting Standards introduced in this context.

With this sustainability report, OHB complies with the requirements arising from §§ 315b and 315c in conjunction with 289c to 289e of the German Commercial Code (HGB) and the REGULATION (EU) 2020/852 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (EU Taxonomy Regulation). All text sections, tables and graphics in this Sustainability Report that are assigned to the non-financial Group report are marked with an omega sign .

Pursuant to § 289c (3) in conjunction with § 315c HGB, we are required to review topics for „double materiality“. Double materiality requires disclosures on non-financial aspects to be made as soon as two criteria are met:

1. The disclosures are material to an understanding of the company's business performance, results of operations and position.
2. The disclosures are material to an understanding of how the company's operations affect non-financial aspects.

We reviewed the identified topics for this double materiality. The topics that meet this definition are also marked with an omega sign Ω in the report. The marking – if set for an entire chapter – also applies to all subchapters.

2 Sustainability in the Corporate Context

2.1 Corporate profile

2.1.1 Business model Ω

OHB SE is a European space and technology Group and one of the major independent forces in this industry. With its more than 40 years of experience in the development and implementation of innovative space systems and projects as well as its range of specific aerospace and telematics products, the OHB Group has positioned itself excellently and is well positioned to compete internationally. The Company has locations in key ESA member countries. These locations allow it to participate in numerous European programs and missions

In the SPACE SYSTEMS segment, the focus is on the development and implementation of space projects. In particular, this means the development and production of near-Earth and geostationary satellites for navigation, science, communications, Earth and weather observation and reconnaissance including scientific payloads. Reconnaissance satellites and secure broadband radio transmission of image reconnaissance data are core technologies for the application domains security and reconnaissance. In the Exploration division, studies and concepts for the exploration of our solar system are developed with a focus on Mars, the Moon and asteroids. In the field of astronautical space, the focus is on projects for equipping and operating the International Space Station ISS and the future Lunar Gateway.

The focus of the AEROSPACE segment is on the manufacturing and development of products for the aerospace industry. Here, OHB has positioned itself as a key supplier of aerospace structures and is, among other things, the largest German supplier for the Ariane program as well as an established manufacturer of components for satellites and aircraft. Our participation Rocket Factory Augsburg AG is currently developing a promising microlauncher as a system provider.

A broad portfolio of service activities characterizes the new DIGITAL division, including satellite operations, IT applications based on satellite data (so-called downstream applications), e.g. in the areas of maritime and rail logistics or autonomous mobility, as well as the procurement of launches and provision of IT services. In addition, OHB is involved in major projects for radio telescopes as an experienced supplier of mechatronic systems for antennas and telescopes.

2.1.2 Locations

This report contains a number of management approaches and key figures for OHB's main locations. Unless otherwise stated, all of the following information relates to these locations.

Location	Country	Percentage of employees
Bremen	Germany	82 %
Oberpfaffenhofen		
Mainz		
Augsburg		
Germering		
Salem		
Graz	Austria	Rest of Europe: 15 %
Milan	Italy	
Stockholm	Sweden	
Betzdorf	Luxembourg	
Antwerp	Belgium	
Brno	Czechia	
Kourou	French-Guiana	Rest of the world: 3 %
Santiago de Chile	Chile	

Chart 2: Locations of the OHB Group

2.2 Our sustainability strategy

Energy crisis, mobility transition, climate change. The world is facing several key challenges. OHB is keeping a very close eye on current global environmental developments in order to identify challenges at an early stage and to develop responses in an anticipative way. Innovative solutions for the societal challenges of our time are an important part of our sustainability strategy as we are aware that we can be „enablers“ for others through our products and thus make an important contribution to sustainability.

We are also concerned with our own footprint. This includes our own resource consumption and the footprint of our products.

As of January 1, 2022, a new Board position was created to address the issue of sustainability for the first time at Group Management Board level. In order to be able to deal with it in depth, we started building up the team in the course of fiscal year 2022. This team is developing a comprehensive sustainability strategy, setting up the necessary structures and processes, and coordinating the implementation of specific sustainability measures.

We have initiated the transformation process within the organization. We are striving to make all employees across all hierarchical levels more aware of the subject of sustainability and to provide appropriate background knowledge. Our goal is to establish sustainability as a decision-making criterion for daily thinking, acting and working. We want to enter into dialog internally and externally and build broad acceptance. To this end, we actively seek dialog with our workforce in order to incorporate their ideas into our strategy and work packages.

As part of our strategy development, we conducted a detailed analysis of the requirements of key stakeholders. We use the findings from this analysis as the basis for establishing a Group-wide sustainability program. This comprises various focal areas: Firstly, for the areas of environment, social and governance, and secondly for overarching topics such as reporting, communication and organizational structure. We have given each of these pillars a qualitative long-term ambition for the OHB Group.

2.3 Material topics and risks

2.3.1 Performance of a materiality analysis

In 2021, we analyzed the economic, environmental and social aspects that are material to us and which, from an internal perspective, have a significant influence on the Group. The starting point was a comprehensive list of around 100 issues along the value chain, which were reviewed for their potential materiality. For this purpose, we interviewed internal experts and employees who are in continuous contact with our key stakeholders. The identification of material non-financial topics within the meaning of § 289c (3) in conjunction with § 315c HGB was carried out in a multi-stage process with the participation of the Management Board. In a final assessment, those issues were prioritized where the business activity has a material impact on the environment and society and which are at the same time of high business relevance for the Group. The materiality analysis carried out in 2021 was reviewed in the reporting year to ensure its continued validity. The reassessment of individual topics resulted in two main changes: The topic „Public policy and regulation“ dropped below the materiality threshold in the reporting year and the topics „Quality management“ and „Quality and security of our products“ will be allocated to the material topic „Customer satisfaction“ in the future.

The following table allocates the material issues identified for OHB in the course of the materiality analysis to the aspects considered in the separate non-financial consolidated report.

Aspects according to § 289c HGB	Material topics	Chapter
Environmental concerns	• Innovative solutions to deal with climate change • Environmental concept: Responsible use of the planet and its resources	Chapter 3.1 Chapter 3.2
Employee concerns	• Employer attractiveness • Diversity and equal opportunity • Occupational health and safety	Chapter 4.1 Chapter 4.2 Chapter 4.3.
Social concerns	• Customer satisfaction	Chapter 5
Respect for human rights	• Supply chain	Chapter 6
Combating corruption and bribery	• Compliance management-system • Corporate security	Chapter 7.1 Chapter 7.2

Chart 3: Index to the separate non-financial consolidated report

2.3.2 Risk assessment of the non-financial reporting

In a next step, the risks identified in the Group management report were reviewed in accordance with the CSR Directive Implementation Act (CSR-RUG). No material non-financial risks were identified - within the meaning of § 289c (3) No. 3 and 4 in conjunction with § 315c HGB - either with regard to our own business activities or with regard to our business relationships, products and services, which are very likely to have or will have material adverse effects on the aspects mentioned in the CSR-RUG. No correlations were identified with the amounts in the consolidated financial statements and the non-financial matters.

3 Environment and Climate

3.1 Contribution of our products and services

In fiscal year 2021, the current Group strategy was subjected to a review and, among other things, one aspect was added: OHB is now also committed to its responsibility for social and environmental issues as part of its strategy. Consequently, the Group's management has agreed to place greater emphasis in its Group activities on such which can help to protect the environment and the planet. The share of these activities is to be continuously and significantly increased in the coming years. In this context, the Management Board has decided to give higher priority to this focus.

In order to achieve the specified goal, OHB monitors current global environmental developments in order to identify challenges at an early stage and develop solutions in anticipation of them. These initial steps in the Company's own process chain are regularly the responsibility of the Predevelopment department or, in the case of smaller companies, at the top hierarchical level. Regular exchanges on future-oriented projects of this kind take place with the involvement of top management in all Group companies. Should this occasion reveal a lack of progress with regard to the Group's increased focus on contributions to environmental protection, the Management Board will further increase the prioritization of these topics and create the conditions for achieving the goals – e.g. in the form of a change in personnel allocation.

The Group companies assigned to the SPACE SYSTEMS segment are already involved in various institutional projects that help to analyze changes on Earth at an early stage and make it possible to counteract negative developments in a timely manner. For the application area of Earth observation, satellites are developed, built and tested that collect a wide range of environmental data and thus represent a clear added value for scientists and political decision-makers. The topics addressed by our satellites include the increasingly urgent problem of climate change and its associated effects, such as the melting of polar ice, the possibility of improved resource management or the detection of pollution in water bodies and other habitats.

An example of a project in the context of climate change is the ESA mission CO2M, which is being managed by Group company OHB System AG as the main contractor and in which further Group companies are involved as subcontractors. The first of the CO2M satellites will be completed in fiscal year 2025; it will measure the concentration of carbon dioxide in the atmosphere, among other things. The goal of the mission is to obtain a significantly improved database in terms of both quality and quantity with regard to emitted greenhouse gases. During satellite integration, OHB is using various technological innovations which will contribute to significantly improved data acquisition: instead of an overall assessment of greenhouse gas emissions, the newly designed satellites will make it possible for the first time to identify individual sources of emissions with a high degree of precision. Europe will then have a tool that will help to effectively monitor compliance with climate protection agreements.

The only Group company active in the AEROSPACE segment (MT Aerospace AG) is primarily involved in the construction of launch vehicles in the reporting year. Currently, components made of carbon-fiber-reinforced plastic are being developed on behalf of the European Space Agency (ESA), which will significantly reduce the total weight of the European launcher Ariane 6 and thus contribute to reduced fuel emissions. For the future, work is underway to open up new lines of business. This includes, among other things, the research and development of hydrogen-powered mobility solutions for the maritime and aviation sectors.

The DIGITAL segment is currently establishing the knowledge and skills required for the targeted analysis and use of the environmental data generated by satellites. For this purpose, OHB is participating in EU projects on environmental and sustainability issues such as CityCLIM. Moreover, OHB acquired GEOSYSTEMS GmbH, a specialist for processing Earth observation data, in the year under review. The possible areas of application here range from more efficient use of resources to the detection of environmental pollution and the identification of illegal fishing fleets. Meetings with the management of the Group companies organized in this segment are held on a quarterly basis by a member of the Management Board to discuss existing ideas or concrete future projects of the individual units and to support them if necessary. In the absence of progress, measures can be implemented at an early stage to support the achievement of the goal.

The significant increase in contract volumes generated in the recent past provides evidence of a shift in core activities towards environmentally relevant topics.

In addition, OHB is also involved in the development of ideas for protecting the Earth and tackling climate change on a cross-organizational basis: this includes, for example, the establishment of a think tank in the field of geo-engineering. In addition to building up sound knowledge on climate change and geoengineering, the goals of the consortium also include exchanges and open discussions with other experts, political decision-makers and the general public. Furthermore, OHB evaluated the technical conditions for solar systems in geostationary orbit as part of a study published by management consultants Roland Berger in fiscal year 2022.

3.2 Consumption & Emissions

3.2.1 Consumption of resources

This chapter relates to the jointly organized Group companies and OHB Digital Services GmbH.

For us, responsible use of resources begins with our own actions. OHB is therefore eager not to increase its electricity, water and gas/district heating consumption above the current level in the coming years. Ideally, it should be moderately reduced in the future by means of suitable measures. To monitor the goals, OHB uses a monthly evaluation and assessment of consumption and initiates suitable countermeasures in the event of undesirable developments. In some cases, comparative values for companies or sites of a similar size are used for the evaluation, e.g. via the respective suppliers. The Management Board is informed about the corresponding developments in the form of reports as part of the bi-weekly regular communication.

To save resources, measures such as replacing all lighting with LEDs and the occasion-based purchase of modern and more economical new equipment are being implemented on an ongoing basis. In addition, the clean rooms are switched to a „night mode“ when not in use, which reduces energy consumption by around 2 % compared to regular clean room operation. Furthermore, they are operated with optimized temperature during use – just like the server rooms. This means that the clean and server rooms are operated at temperatures at the respective permissible upper limit in order to reduce the energy demand, by reducing the air-conditioning power required at these higher operating temperatures. Additionally, the flow temperature of the heating systems was lowered in the reporting year.

The following chart gives an overview of the development of resource consumption at the three largest Group locations. Some of these are estimates and extrapolations if the actual consumption values could not be determined.

	Electricity (in kWh)		Water (in m³)		Gas/District heating (in kWh)	
	2022	2021	2022	2021	2022	2021
Bremen	7,305,032	7,727,040	7,551	9,020	2,901,178	2,931,286
Oberpfaffenhofen	4,214,878	4,330,762	6,948	5,911	457,824	481,187
Augsburg	2,929,572	1,928,114	54,998	28,945	27,693,278	27,918,972
Total	14,449,482	13,985,916	69,497	43,876	31,052,280	31,331,445

Chart 4: Electricity, water and gas/district heating consumption at Group sites

The high gas consumption in Augsburg is due to a combined heat and power plant operated at the site, which is used to generate electricity. The increase in water consumption in Augsburg in the reporting year is due to a pipe burst in the pipe network of a building.

3.2.2 Mobility

The following information and data in this chapter relate to the jointly organized Group companies, OHB Digital Services GmbH and the affiliated German companies (MT) such as MT Aerospace AG, MT Aerospace Holding GmbH, MT Management Service GmbH, MT Aerospace Grundstücks GmbH & Co. KG for which information can be provided for the first time from the 2022 reporting year.

The objective with regard to travel is similar to that of the last chapter. The number of trips is also to be moderately reduced in the future through suitable measures. In order to monitor developments with regard to the objective, travel activity is regularly evaluated and assessed, which is followed by the implementation of suitable counter-measures in the event of any need for action. Comparative values from previous years, for example, are used for the evaluation. The Management Board is informed every two weeks about travel behavior and travel management measures. Developments are presented through the CFO and by means of appropriately prepared inputs. The Management Board also receives a quarterly breakdown of the number of trips, travel costs, and the split by means of travel (air, rail, rental car).

To achieve this objective, OHB relies on the one hand on the continuous provision of information in the form of a questionnaire designed to encourage employees to critically question the necessity and the favored means of transport. In addition, in the wake of the Covid-19 pandemic, the use of virtual collaboration tools was significantly increased in order to avoid business trips. Trips which nevertheless have to take place tend to be longer than in previous years, which OHB sees as an indication of more efficient use of the time spent at the destination.

In order to convince more employees of the benefits of rail travel as an alternative to air or car travel, OHB also offered employees in the jointly organized Group companies a free BahnCard 25 in December 2022. More than 1,000 employees took advantage of this and are able to use it for private and business rail travel from February 1, 2023. Further Group-wide campaigns to promote a more sustainable choice of transport are currently being developed.

The number of trips presents itself as follows. The expectation for 2023 is based on an internal estimate.

	2019	2020	2021	2022	2023e
Number of trips	7,500	1,980	2,900	6,890	6,900
Change to 2019	-	-73.60 %	-61.33 %	-8.13 %	-8.00 %

Chart 5: Development of the number of trips in the jointly organized Group companies

The year 2019 has to be taken as a basis, as it was the last full year of travel under normal conditions. In 2020 and 2021, a large part of trips had to be cancelled due to the Covid-19 pandemic and the restrictions that came with it.

Compared to the previous year, many satellite tests and launches were caught up on in 2022. Therefore, the increase in travel was operationally required and expected. However, travel has been reduced by 8.13% overall compared to 2019 as a result of the implementation of the measures described above. In the reporting year, the MT companies were included for the first time, accounting for a total of 815 trips. Adjusted for this effect, the reduction amounts to 19 %.

The CO₂ emissions caused by rental cars and air travel are as follows:

	Car rental	Change to 2019	Air travel	Change to 2019
2019	57	-	1.462	-
2020	32	-43 %	218	-85 %
2021	44	-23 %	410	-72 %
2022	86	+51 %	1.193	-18 %

Chart 6: Development of direct CO₂ emissions caused by business trips in t

In the reporting year, for the first time since the start of the Covid-19 pandemic, there were no more restrictions, resulting in a catch-up effect for business travel. Nonetheless, the number of such trips, and thus also the associated CO₂ emissions, decreased compared to 2019, which can be attributed to the increased use of virtual collaboration options, especially for internal meetings. In the year under review, intercontinental travel was also easier again, which had a corresponding impact on emissions. Rental car use increased in 2022 compared with 2019, partly because we outsourced our own pool vehicles at the Bremen site and replaced them with rental cars.

The number of rental cars used, and thus the associated CO₂ emissions, could have been even higher due to long-term projects with a high number of participants. However, we have significantly limited the number of rental cars in these projects and applied a local car pooling concept, which will also be extended to other projects in the future. A more consistent management of the rental cars to include electric vehicles is also currently being examined.

4 Employees

4.1 Employer attractiveness

This chapter including all subchapters refers to the jointly organized Group companies.

In the area of human resources (HR), continuous dynamic adaptation of processes to developments in the labor market is required. Demographic change and the shortage of skilled workers in particular are creating new requirements in terms of qualifications, training and continuing education, and there is also a need to invest in potential young talent at an early stage. The needs and priorities of employees also change over time. This necessitates the continuous development and implementation of employment and general conditions geared to requirements and life phases for a balanced working environment in order to substantially enhance OHB's attractiveness as an employer on a sustained basis – both from the point of view of applicants and in terms of employee retention.

With the increasing importance of employer rating portals such as „Kununu“ with regard to employer attractiveness, OHB also repeatedly examines the information provided there and evaluates feedback. While OHB responds to individual comments immediately in most cases by means of corresponding comments from HR, any points of criticism which accumulate are examined collectively and strategic solutions are developed. For example, the application management system introduced in 2019 has significantly reduced the long duration of application processes, which was often criticized prior to 2019, and the fact that communication was perceived to be in need of improvement – such comments are now only rarely made. A direct comparison with competing companies can also be made on the employer rating portals. OHB carries out such comparisons on a regular basis, most recently in the fourth quarter of the reporting year.

The Management Board receives a bi-weekly HR report, which contains key figures and an overview of current topics and HR projects. This report also includes content and measures on employer attractiveness. In addition, there are occasion-related reports on selected topics as well as joint meetings and workshops.

The Management Board and other stakeholders also receive the quarterly „HR Cockpit“, which bundles important information and KPIs on HR planning and development, the recruiting process, and the demographic structure. This report presents the current data and deviations from previous periods in order to use them as a steering tool for future development.

In order to implement the aforementioned objectives, OHB uses various measures to recruit and retain employees, the balance work and family life and to promote health, which are described in more detail in the following subchapters.

4.1.1 Recruitment and retention of employees

Filling vacancies with qualified employees and managers remains a great challenge for employers. Demographic change makes it increasingly necessary to establish oneself as a potential employer among pupils and students. For this reason, increasing early contact and visibility with future applicants will remain one of OHB's key objectives in recruiting young talent in the future. In collaboration with the Hochschule Bremen City University of Applied Sciences and the Europaschule Bremen, OHB is therefore successfully offering dual study programs in computer science and mechatronics.

OHB uses a combination of offline and online campaigns to increase name recognition and attract new employees. The employer branding campaign „Want to have been with us“ is used for this purpose.

In the area of school and university marketing, OHB participates in university fairs and university days and supports student organizations and associations with a subject-related focus. The cooperation with the Ökumenisches Gymnasium zu Bremen, in particular on account of the aerospace focus offered there, and the Technisches Bildungszentrum Mitte are actively pursued in the form of lectures and courses held by OHB personnel. A further cooperation with the Gymnasium Vegesack as an distinguished MINT school and its aerospace program is currently being implemented. In addition, pupils can gain an initial insight into working at OHB by taking part in the Future Day. Furthermore, a structured internship program is available to them. OHB also offers temporary contracts, supervises master theses and gives guest lectures at universities. Moreover, there is a cooperation between the dual training at OHB and the Hochschule Bremen City University of Applied Sciences, in the context of which the training personnel also gives lectures at target universities. Furthermore, OHB is regularly represented in renowned space journals and publications, at trade and career fairs as well as on major social media platforms. Many of these additional activities were unfortunately only able to take place to a very limited extent in the reporting year due to the ongoing Covid-19 pandemic.

With the „Employees Recruit Employees!“ project, OHB not only strengthens employee loyalty but also supports recruitment. In the reporting year, the program enabled 26 % of all vacancies in the jointly organized Group companies to be filled.

For new employees, an onboarding process was implemented in the reporting year that standardizes and facilitates their professional and social integration during the probationary period. In addition, the onboarding process includes meetings between new employees and their managers at the end of the first month, halfway through the probationary period and at the end of the probationary period, which serve to monitor the success of the onboarding process. In order to review and further develop this onboarding process, feedback from new employees is collected via questionnaires distributed centrally via the learning management system. This feedback can be viewed and, if necessary, evaluated by the respective manager and the HR department. The learning management system also offers a growing range of further training measures for professional and managerial staff.

The exchange between employees and their managers was also facilitated by the standardized „employee dialogue“ process. After a two-year test phase, it was introduced permanently at the end of the previous year and digitized in the HR management system in the reporting year. The number of employee dialogues conducted increased from around 1,100 (2021) to 1,225 in the reporting year. The figures cover around 1,742 employees (2021) and around 1,836 employees (2022) in the jointly organized Group companies. This results in a ratio of around 63.1% in 2021 and 66.7% in the reporting year. However, eligibility is linked to additional criteria, which means that employees in training (apprentices, dual students, working students and interns) and employees in their probationary period are not included in the group of eligible employees. This group was calculated for the first time in the reporting year and comprised 1,510 employees, resulting in a ratio of 81.1%.

Employees also benefit from a wide range of additional services. In addition to company pension schemes, a purchasing program for discounted DELL computer hardware and Microsoft products or various health and sports offers, employees have the opportunity to take out private supplementary health insurance with improved conditions through Zurich Group Germany. The benefits include a daily sickness allowance, advantages for dental cleaning, dentures and visual aids. Employees can take out the policy without a health check. It is also possible to take out a private comprehensive health insurance policy with a lifelong benefit guarantee, cost coverage for non-medical practitioners, provision of medical aids and many other benefits.

Employees can now also use the „corporate benefits“ platform. This gives them access to numerous discounted offers from a large number of providers. A further key factor for OHB's attractiveness as an employer is the flexibility offered by the Group in terms of time and location in which employees are able to perform their work. OHB also offers a wide range of learning opportunities. Provided that the statutory and internal requirements are met, both full-time and part-time employees and employees on fixed-term contracts may take advantage of the company benefits offered. No differentiation is made on the basis of the internal employment relationship.

4.1.2 Education and development programs

4.1.2.1 Dual study programs

As part of its efforts to recruit new talent externally, OHB offers dual study programs in computer science as an apprenticeship-integrated course of study (IHK-qualification: Computer Science Expert Subject Area: Software Development) and mechatronics as a job-integrated course of study with an in-house training plan at its location in Bremen. OHB aims to recruit 5 students in each of the two programs each year.

The dual students of computer science are prepared for their training qualification as Computer Science Experts Subject Area: Software Development alongside their studies at the Europaschule Bremen. The training follows the guidelines of the Bremen Chamber Commerce and lasts three years. The dual students of mechatronics are trained in a total of 56 space-specific seminars on-site at OHB during the lecture-free period. In addition, both study programs work together on a cross-year practical project in which the students emulate a real mission.

The duration of both programs is 3.5 years each including the preparation of the bachelor thesis, with the fifth semester being completed as an internship semester at OHB.

In September 2022, the first three students of the class of 2018 completed their dual studies in computer science with excellent grades and continued to work at OHB.

Currently, the dual students are distributed as follows:

	Number of dual students	Distribution according to start of the program			
		2022	2021	2020	2019
Dual Study Computer Science	Total	5	4	3	4
	Thereof men	4	3	3	1
	Thereof women	1	1	0	3
Dual Study Mechatronics	Total	5	5	5	4
	Thereof men	5	3	2	3
	Thereof women	0	2	3	1
Combined total	Total	10	9	8	8
	Thereof men	9	6	5	4
	Thereof women	1	3	3	4

Chart 7: Distribution of dual students at the Bremen location

We are pleased to be able to inspire young men and women equally for our dual study programs. Especially against the fact that the two fields of study offered tend to have a significantly higher proportion of male students in Germany.

4.1.2.2 Development programs

4.1.2.2.1 General conditions

At the beginning of 2020, OHB introduced a learning management system, the purpose of which is to simplify organizational processes relating to employee training and development, to systematically map accompanying processes such as approvals or evaluations and to make learning opportunities available to employees in a transparent manner. While only just under 200 learning objects¹ were available at the time of the introduction in 2020, the portfolio has now been expanded to 660 learning objects by the end of 2021 and to 737 learning objects¹ in 2022.

Based on the data provided by the learning management system, a total of 25,771 and 25,256 nominal learning hours² can be determined for the 1,742 employees recorded in 2021 and 1,836 in 2022, respectively, in the jointly organized Group companies, which the employees used for internal or in-house training. In addition, a total of 7,204 (2021) and 7,753 (2022) hours were used for external training.

This results in an average of around 18 learning hours per employee for 2021 and around 19 in the reporting year.

All training measures which OHB does not offer in-house can be taken by employees as external training measures if required. In this way, the need for in many cases very specific professional training is taken into account. The respective measure is applied for by the employees or their manager and finally approved by the person responsible for the budget following approval by the manager. In the reporting year, 328 external training measures were completed (2021: 226).

¹ Only fully-fledged learning objects such as online courses or learning videos as well as seminars were included in this figure. Accompanying learning materials, for example, were not included, although they are also managed in the learning management system.

² Nominal learning hours stored in the learning management system; these may deviate from the actual learning hours, especially in the case of self-directed learning, e.g. in the context of online courses.

4.1.2.2.2 Selected measures

In 2021, OH B has designed and launched two development programs. One of them is aimed at executives, the other at junior staff:

Since autumn 2021, OH B offers a structured development program for selected senior executives of the OH B Group (ExCEL FOR IMPACT). The objectives are both the individual professional and personal development of the 31 participants as well as networking and addressing various topics of Group-wide relevance. At the same time, the program serves to ensure succession planning for critical key positions within the Group and thus to safeguard OH B's future viability. In addition, the participants act as mentors for other colleagues within the Group.

The development program „LIFT OFF“ was designed at the beginning of the previous year and the selection process was started in the second half of 2021. In the multi-stage process, 22 designated participants (17 men and 5 women) were identified. „LIFT OFF“ is an 11-month blended learning program and includes five two-day workshops on decision-making, change management and conflict management. The focus is on self-reflection on the one hand and on the formation of a broad network within the Group on the other. At the same time, entrepreneurial thinking is tested in a business management game, which includes tasks that are as close as possible to reality in the Group. The goal is to both train employees and retain them at OH B by means of development and networking in order to cope with the growing number of international orders. The target group for the program has been defined as junior employees from all disciplines who will be able to assume greater responsibility in multinational constellations (internal, customers, suppliers) in the future. It is not necessarily only aimed at future project managers or disciplinary managers, but also at junior experts. Each participant has the opportunity to exchange ideas with a mentor over the course of the program and thus develop both professionally and personally. The 22 participants successfully completed the program in the reporting year. Based on the positive feedback from participants, managers and the Management Board, „LIFT OFF“ is scheduled to start again in May 2023.

As a strongly project-driven Group, OH B also offers an IPMA project management certification course in which employees are certified in accordance with the 4-level certification system. The target group comprises employees who are either already assuming (partial) project responsibility at the time or for whom this is planned in the future as part of their development planning. The course ends with an internationally recognized certificate if the participants pass the exam.

4.1.3 Compatibility of work and family life

As a family-run company, the compatibility of work and family life is a key cultural element at OH B. Among other things, the flexibility offered in terms of time and location for the performance of work is intended to contribute to this. For instance, employees have the option of performing their tasks on at least two days a week by means of mobile teleworking, provided that the nature of the task permits this in each case. Furthermore, the flexibility in terms of time with diverse variants of full- and part-time work in a wide range of working time and workplace models contributes to the attractiveness as an employer. Moreover, OH B supports its employees in childcare, e.g. by cooperating with kindergartens or providing financial subsidies for childcare spots. In the reporting year, a total of 51 children received a childcare spot at the Bremen location. At the Oberpfaffenhofen location, a financial subsidy was granted for 68 children. In addition, there are offers for child vacation care in the sense of flexibly bookable supervision, which is intended to help relieve the stress on working parents during school vacations. The measures are rounded off by continued payment of remuneration in the event of the child/children falling ill.

4.2 Diversity and equal opportunity

This chapter relates to the jointly organized Group companies.

OHB regards a high degree of diversity, e.g. in terms of the age structure and nationalities within the Group and the gender ratio within the workforce, as a benefit for cooperation and as an essential and thus desirable goal. For this reason, one of the goals is to achieve a permanently balanced ratio of younger and older generations in the workforce. In addition, OHB strives to ensure that all employees are treated equally at all times and on a permanent basis.

In the reporting year, an Equal Opportunities Officer was available to advise all employees of the jointly organized Group companies on issues of equal treatment. The goal of the Equal Opportunities Officer is to promote equal opportunities and justice for all employees. In addition, the position of Equal Opportunities Officer has been assigned the function of complaints office according to § 13 of the General Equal Treatment Act (AGG). This gives employees the opportunity to complain about operational issues and disclose shortcomings in terms of equal treatment of employees while maintaining special confidentiality. The complaints office thus fulfils a central function with regard to disclosure and elimination of areas of action. After the disclosure of shortcomings, it can enter into dialogue with the responsible departments in order to work through and eliminate them. The Management Board is intensively involved in planned measures and events on the topic of diversity and equal opportunities on an ad hoc basis. For this purpose, the Equal Opportunities Officer invites the Management Board to consultative joint meetings and submits proposals to the Management Board for campaigns, publications or other formats to raise awareness among employees with regard to diversity or to promote equal opportunities. During the implementation phase, it is also intensively involved in the measures. Furthermore, the Equal Opportunities Officer and the Management Board meet on a monthly basis to discuss current topics.

Through the exchange in daily cooperation, the know-how of the older generations should not only be combined with new ideas and approaches of the younger generations, but also the transfer of knowledge within the company should be promoted. Attention is therefore also paid to compensating for age-related departures through targeted succession planning including knowledge transfer. Within the framework of systematic succession planning, future high potentials and key positions are identified at an early stage and specifically developed. As a result of these measures, for example, the already described development programs „ExCEL FOR IMPACT“ and „LIFT OFF“ have been created. In addition, „OHB NextGen“ – an internal grouping of the Group’s junior staff – gives employees at the Bremen and Oberpfaffenhofen locations the opportunity for joint activities and exchanges to support their professional development. Activities and exchanges can take place both among one another and with external individuals or organizations as well as employer representatives.

Additionally, the Equal Opportunities Officer initiated the „Watch out“ campaign in the reporting year to raise employees’ awareness of the issues of sexism and sexual harassment at the workplace. The goal of raising awareness of this issue was to encourage employees to look out for one another and maintain a positive working environment at OHB.

In addition to diversity in terms of age structure, OHB is seeking to achieve a moderate increase in the proportion of women in its workforce, which stood at 22 % during the reporting year. To this end, OHB plans to establish internal networks for women to exchange ideas. The networks are to be supervised and supported by the Equal Opportunities Officer so that suggestions can be submitted directly to the Management Board.

Moreover, OHB is proud of the fact that around 3,000 employees from more than 35 nations have been working together productively and appreciatively at the various locations and across national borders on a daily basis for many years. This high diversity of nations is therefore to be maintained at least in the future. In order to reduce language barriers in this connection, OHB offers non-German-speaking new employees the opportunity to be reimbursed for the cost of German courses during their first three years of employment. In 2021, 28 employees took advantage of this offer – 33 did so in the reporting year.

To raise awareness of the topics of equality and diversity, OHB makes various courses available to its employees in the jointly organized Group companies via its learning management system. All new employees are assigned the online course „Diversity and protection against Discrimination“ on a mandatory basis. This course contains basic information and rules of conduct on the topics of diversity, discrimination and the prevention of discrimination. Additionally, a further course is offered that deals with these topics in greater depth. It can be completed by every employee in the jointly organized Group companies or assigned by the respective manager. Both online courses are available in German and English. Moreover, employees are offered training on topics such as intercultural leadership and intercultural communication. The former recorded a slight increase in participants in the reporting year compared to the previous year, while the number of participants in the training on intercultural communication decreased at the same time.

4.3 Occupational health and safety

This chapter relates to the jointly organized Group companies.

Occupational safety is one of the principles of OHB's responsibility towards its employees. In this area, we comply with all legal requirements at local, national and international level, which form the minimum standard for our occupational safety and health processes. OHB's goal is to provide a safe and healthy working environment at a consistently high level. For this reason, OHB is constantly working on further improvements with the goal of maintaining the high quality at its sites at all times. The management system implemented for this purpose defines all the necessary targets, measures and responsibilities and is regularly subjected to internal and external audits.

As part of our DIN EN 9100:2018 certification, which is monitored annually by DEKRA and renewed every three years, compliance with legal requirements in the area of occupational health and safety is also checked. Monitoring and recertification audits take place for this purpose. The processes implemented in occupational safety and health are also monitored for compliance as part of internal quality and process management audits.

This work is supported by the occupational safety committees (ASA) at the locations of the jointly organized Group companies. The members of these committees consist of representatives of the management, two members of the works council, the company doctor, the safety experts and the safety officers of these locations. The committee work is supplemented by representatives of the representative bodies for the disabled, as well as one employee each from facility and health management. The ASA meetings take place on a quarterly basis and discuss current topics on occupational health and safety according to a pre-agreed agenda. The topics, results and recommendations are recorded in minutes and distributed to the responsible Management Board member, among others. Furthermore, monthly meetings are held between the Occupational Health and Safety Officer and the responsible Management Board member for occupational health and safety for the mutual exchange of information.

In the operating business, the respective managers bear responsibility for the safety of their employees and also act as role models. OHB attributes consistently high priority to this duty of care towards its own employees. For this reason, accident prevention enjoys top priority at all times. The prevention of all possible risks of injury in the areas of health protection and occupational safety is also a top priority. This is why those responsible for occupational health and safety work continuously on improving occupational safety, e.g. through awareness-raising training and investments in increasing technical safety. Corresponding measures are implemented at all locations.

In addition to a compulsory basic course that all new employees must complete as part of their onboarding process, employees are trained in all necessary occupational health and safety topics prior to taking up work in accordance with the requirements of the respective work areas. The portfolio of training courses is continuously reviewed and expanded if necessary to ensure that it is up to date and meets the requirements. The use of an online training tool provides employees with another efficient way to train themselves on all required occupational health and safety topics. In the reporting year, 302 employees of the jointly organized Group companies completed the online training in the area of occupational health and safety (2021: 548). In addition, special occupational health

and safety topics that require practical reference are covered in in-person training courses. Overall, the number of in-person training courses on occupational safety and health was increased from 30 in 2021 to 33 in 2022. A total of 471 and 381 employees respectively participated in these courses.

The corresponding training courses are held regularly at all locations and during working hours to raise employees' awareness and instruct them in safe working practices and behavior. In this connection, OHB is also making increasing use of synergy effects between the business units. Programs and training courses already established in individual business units are to be extended to all locations as quickly as possible in this context. Not all risk factors can be controlled during business trips and work outside the company locations. Here, in addition to the statutory accident insurance, there is a group accident insurance for all employees, which offers comprehensive (24/7) coverage for all employees.

Every accident is analyzed by Occupational Health and Safety department to determine whether existing protective measures are sufficient, need to be adapted or improved, or whether further measures are required. There were no work-related illnesses to report in the entire reporting period. Six reportable occupational accidents occurred in the jointly organized Group companies in the reporting year. There were no fatalities due to work-related illnesses in the reporting year.

5 Responsibility for Customers and Products

For more than 40 years, OHB has been a reliable partner for customers from the business, political and scientific communities in Germany, Europe and internationally. OHB's top priority is therefore to ensure the sustained satisfaction of its numerous external and internal customers, to address criticism and, on this basis, to initiate continuous optimization processes.

Customer satisfaction is generated throughout the project lifecycle, both from the various interactions with our customers and from the quality of our work.

In 2022, an initiative was launched to strengthen customer relationship management throughout the OHB Group. A customer relationship management system (CRM system) has been implemented which makes it possible to systematically record key customer information, activities as well as tender, bid and project data. The system simplifies internal collaboration and the digitization of the project acquisition process. Customers can thus be served in an even more targeted manner, interaction with them can be facilitated, and order initiation can be managed more efficiently, even if actors change in the various project phases. This promotes the preparation of a more harmonious appearance towards the customer and makes use of synergies between the different levels of communication in the ongoing work process.

The inclusion of company-wide lessons learned from acquisition activities into the CRM system is another key to increasing the quality of offers and, indirectly, customer satisfaction in the often long-term processes. If key information from previous projects can be activated at an early stage – as early as the preparation of a new offer – the right course can be set, errors avoided and new projects handled more efficiently. The CRM system is ideally suited as a tool for mapping customer satisfaction, and it also functions as a basis for optimization. Group-wide access to results from evaluations regarding customer satisfaction is thus possible for the first time.

In addition, from 2023, the expansion of systematization for a more binding measurement of qualitative and quantitative customer satisfaction will be driven forward not only singularly but throughout the entire sales cycle and across various hierarchical levels and disciplines. This systematic, accompanying survey is a further step towards improving satisfaction on the one hand and uncovering sources of error in a timely manner on the other.

Due to the customer structure typical of the industry and the diversity of OHB's products and services, an algorithmic solution is currently only suitable to a limited extent for providing a target-oriented qualitative and quantitative

picture of customer satisfaction. An interview guide which is reviewed annually and adapted to OHB's customer needs and areas of activity therefore continues to serve as the basis for a personal customer survey in which the degree of satisfaction, praise and criticism are determined. The main focus of customer satisfaction measurements to date has been the Customer Satisfaction Index (CSAT). In order to be able to meet customer needs more specifically, the questionnaire is to be significantly expanded in the coming reporting year 2023 with regard to the Customer Effort Score (CES). In addition, the net promoter score (NPS), which reflects the image of the OHB brand, can also be determined more accurately in the future using the revised interview guide. The documentation of the results from the customer interviews will be incorporated in the CRM system after completion of implementation from 2023 onwards in order to optimize work and communication processes. The effectiveness of the process in which customer satisfaction is determined is regularly reviewed as part of EN 9100 certification.

As a second important pillar for ensuring customer satisfaction, OHB has defined the quality of its products and processes and their conformity with all internal and external requirements. Standardized processes based on best practices throughout the Company play a key role in this respect. The basis for this is a Group-wide network of integrated management systems adapted to the different needs of the business units within the Group. Together with the quality policy and the quality targets derived from it, they form a uniform set of rules which, in addition to high quality standards, creates a binding framework for all employees and managers for the efficient and sustainable development of innovative, safe and highly reliable products.

To ensure a consistently high standard of quality, all Group companies have set themselves the goal of aligning their management systems to the internationally recognized quality standards relevant to their business areas and of ensuring that conformity with the respective requirements is certified and regularly audited by independent, accredited auditing bodies.

In fiscal year 2022, external auditors again confirmed OHB's compliance with the requirements of the following standards and their sustainable implementation at the Group's largest sites:

- **EN 9100:2018** Quality Management Systems (Requirements for Aviation, Space and Defence Organizations)
- **ISO 9001:2015** Quality Management Systems – Requirements
- **AQAP-2110** NATO Quality Assurance Requirements For Design, Development And Production
- **AQAP-2210** NATO Supplementary Software Quality Assurance Requirements to AQAP-2110
- **ISO/IEC 27001:2017** Information technology – Security techniques – Information security management systems – Requirements

At individual sites, the certifications are currently still being prepared. Several certification projects were launched for this purpose in fiscal year 2021. This initiative was continued in the reporting year with the goal of obtaining further certifications.

All management systems are subject to the obligation to continuously improve and regularly review their performance. To this end, uniform standard processes are used at all Group companies, supplemented as necessary by time-limited improvement projects. The performance and conformity of the processes are regularly reviewed at all sites by internal and external audits. Findings are analyzed promptly with the managers responsible for the processes and, if necessary, appropriate corrective action is initiated. Deviations and non-conformities are recorded and processed in a company-wide incident reporting system.

Furthermore, the quality of our products makes a significant contribution to delivery reliability and risk reduction, but especially to customer satisfaction. It is therefore the joint responsibility of all employees. In order to ensure and further improve product quality at all times, compliance and control is carried out throughout the entire product life cycle by employees in operational quality management (Product Assurance). The objective of Product Assurance is to ensure that our customers' high quality requirements for our products are met on a sustainable basis through systematic measures and to minimize the occurrence of errors through specific measures.

The measures taken are based in detail on established internal processes and the specific requirements of the customer. These conform to the European space-specific quality standards (ECSS-Q series) and are continuously reviewed and refined to ensure that they are up-to-date and implemented. To demonstrate transparency, these measures are recorded in detail in product assurance plans and coordinated with the respective customers. Quality-relevant milestones defined at the start of the project also ensure on an ongoing basis during the project duration that the end product meets the quality requirements.

Thanks to the existing organizational structures of Product Assurance, it was again possible to provide all projects with qualified personnel in 2022. Regular exchanges, further education and training, and harmonization were able to further increase the efficiency of the organization. The systematic exchange of quality issues between the projects enabled numerous potential quality problems to be anticipated and avoided in the reporting year.

The Management Board is regularly involved in various formats by the respective employees responsible for the topic: The Head of Business Development reports bi-weekly in writing to the responsible Management Board member on developments from all key accounts and domains. In addition, meetings are held approximately every six weeks with the employees of Business Development and the top hierarchical level of the Group companies. In both formats, customer satisfaction is discussed and any need for action is identified.

The quality management systems are evaluated at regular intervals by the company management with regard to suitability, appropriateness and effectiveness. The respective Quality Management Representative (QMR) prepares a detailed written report for this purpose each year, which is presented and explained to the Management Board or the senior management at a management review meeting. The QMRs are appointed by the respective management and are responsible for the maintenance and further development of the management systems.

Among other things, quarterly project review meetings with accompanying written documentation are used to report on current product quality issues. Feedback from management and customers is implemented in topic-specific working groups.

Moreover, critical or urgent customer satisfaction issues can be brought to the attention of Group management at any time on an ad hoc basis. As all basic data on customer satisfaction will be recorded in the CRM system in the future, every member of the Management Board will then be able to access the necessary data records and reports at any time and initiate steps for improvement in a more targeted and timely manner.

6 Responsibility along the supply chain

6.1 Respect for human rights

We regard lawful conduct and respect for human rights as a basic prerequisite for fair competition and the exercise of social responsibility. For this reason, both enjoy special priority for OHB. The Group does not tolerate any violations of human rights, either now or in the future. We expect the same from our business partners. Responsible and lawful conduct is an integral part of our corporate culture and forms the basis for the trust placed in us by employees, customers, shareholders, business partners and the general public.

The course portfolio in the learning management system was expanded in the previous year to include a separate training course on export control in order to make employees with relevant contacts to the topic of export even more aware of its importance. The course was completed by 53 employees of the jointly organized Group companies. It raises awareness for the fact that no exports may be made to countries that violate human rights. It thus builds on one of the statements of the compulsory course on the topic of „Legal & Compliance“ that must be completed by all employees. This course also raises awareness among the employees instructed with regard to the obligation to comply with the Code of Conduct. It includes a commitment on the part of OHB not to work

with business partners who directly or indirectly violate human rights or condone such violations. This course was held eight times in the reporting year and five times in 2021 and attended by 181 and 189 employees respectively. Furthermore, the results of the export control procedures are disclosed to all key stakeholders by the responsible main customs offices and monitored by them.

6.2 General conditions

OHB operates in a large number of countries with a wide variety of regulatory frameworks and political changes resulting from democratic elections. Everywhere there are institutional requirements which have to be respected and complied with. In this connection, national and international accountability obligations must always be taken into account and complied with. All of OHB's suppliers come from highly developed industrial nations. The majority of sales with suppliers are generated with those based in Europe – primarily in Germany. All European suppliers also manufacture their products primarily in Europe. Other suppliers come from the USA and Japan and also manufacture their products in their own country. All components are sourced without exception from approved suppliers, taking into account all applicable environmental and safety regulations.

In 2020, OHB introduced the function of Group Supply Chain Management. On the one hand, this position reflects the importance of the supply chain for the Group and, on the other, creates the necessary framework for strengthening the Group's position and the issue of sustainability in the supply chain. It reports directly to the CFO and reports weekly in writing and in joint meetings to the Management Board. In addition, the responsible Management Board member is personally involved in the processes, decisions and selection of suppliers and service providers relevant to the company.

In addition, OHB has been working actively with the European Space Agency ESA since 2019 in order to establish responsible management of people and resources much deeper down the supply chain in a transparent and secure manner. This cooperation with ESA also includes the participation of all its large system integrators operating in space industry with the goal of establishing sustainability aspects in agency contracts in a more transparent and binding manner. This cooperation is manifested in the „Statement for a Responsible Space Sector ..“, which is jointly developed between the established primes with ESA. So far, various working groups have been formed under the leadership of a wide range of ESA directors, which are dealing with the following focal points, among others:

- Binding Corporate Social Responsibility framework
- Green Space Sector
- Space Debris
- Responsible Supply-Chain- and Procurement-Management

The working groups started their work in the previous year with the goal of presenting binding results in 2022. These were presented to the responsible ESA directors of the 22 member states at the ESA Ministerial Council Meeting on November 22-23, 2022. Subsequent final consultations, including for a binding Code of Conduct, are to follow in fiscal year 2023. The objective is for all member states to ratify the Code of Conduct in 2023. With the ratification, ESA commits itself to only consider companies in its selection process that fully guarantee compliance with the requirements.

Moreover, OHB conducts audits of products and suppliers by means of its internal quality management team and also makes use of external service providers. These audits are carried out by means of questionnaires, on-site visits and interviews. The entire supply chain must be as transparent as possible for OHB in view of the high quality requirements and the need to ensure the traceability of each individual component. To ensure traceability along the supply chain, OHB cooperates with local partners who can guarantee direct insight into their processes. This must be documented in full and made available for disclosure at any time. Standardized digital check digit tracking methods can also be requested. In addition, due to the predetermined supplier selection by institutional customers, local sourcing of the parts within the EU is ensured not only by OHB's own efforts but also by the specifications of our European institutional customers. This results in a reliable and resilient monitoring system for our objectives in accordance with the highest global procurement standards.

6.3 Requirements for supplier selection

OHB is committed to ensuring the stability of its supply chain at all times while at the same time supplying its customers with only the highest quality services and technologies. These efforts are always guided by the objective of guaranteeing principles for appropriate working conditions and the assurance of respect for the fundamental rights of all those involved in the procurement processes. OHB is constantly stepping up its efforts to achieve this.

To meet our objective, our procurement programs define minimum requirements in relation to sustainability aspects – our Sustainable Procurement Standards. We develop this control process company-wide according to generally accepted guidelines for responsible procurement, which include environmental, human rights and labor law standards as well as our risk management and compliance guidelines. For this purpose, we incorporate proven measures that are already established in the company. In addition, we continuously develop and implement new processes with representatives from a wide range of business units and corporate functions.

The following points are part of our Sustainable Procurement Standards:

- Compliance with applicable law, regulatory requirements, existing statutes and acting in accordance with best practice approaches
- Conduct business with fairness and integrity beyond legal requirements
- Commitment to our self-imposed obligation to improve general working conditions, society and our environment
- Occupational health and safety
- Environmental protection
- Respect for labor and human rights
- Maintaining diversity and equal opportunity

In this context, we expect our suppliers, for example, to commit to our Supplier Code of Conduct which is made available to suppliers when contracts are signed. This code sets legal, social and ethical requirements for suppliers, which are also to be demanded in their own supply chain. The recognition and commitment of our suppliers to our Sustainable Procurement Standards is the basic prerequisite for a business relationship and thus the basis for decision-making when purchasing goods and services.

The Supplier Code of Conduct, which was revised during the previous year, sets out our Sustainable Procurement Standards in greater detail. As recognition of these standards and their monitoring by suppliers and OHB are mandatory requirements for suppliers, both measures are implemented in our supplier management process and the respective contract terms. Non-compliance is sanctioned by termination of the supplier relationship.

In summary, the following points can be derived for suppliers to consider:

1. Commitment to sustainable best practice
Every supplier is obliged to comply with applicable laws and is committed to sustainable procurement requirements.
2. Conduction of a self-assessment
Suppliers shall complete a Self-Assessment Questionnaire (SAQ) and disclose any recent changes. The SAQ shall be submitted at supplier registration, qualification and procurement events.
3. Proof of assessment by third parties
Suppliers may be required to provide evidence of a sustainability assessment that has been carried out or to have such an assessment performed by a third party.
4. Risk management
If sustainability risks are identified – including violation of standards – the supplier is obliged to inform OHB immediately. It must then develop a corrective action plan, draw up a realistic timetable for its implementation and report on its progress on an ongoing basis.

The selection of suppliers takes place in a multi-stage process. As new projects go through different phases, several pre-selection processes take place until the final supplier selection. All supplier selection steps are undertaken by a selection committee. In this way, OHB ensures that the final decision is always made jointly by several people and functions. In the case of expenditure in excess of EUR 1 million in particular, various members of the Management Board are members of the selection committee. This is done via standardized evaluation boards in which Group supply chain experts, procurement managers and project managers are also involved. In 2022, Technical Evaluation Boards with dedicated evaluation matrices were carried out for all relevant major projects, taking into account the specified requirements. In the Procurement department, a new supplier evaluation structure was also introduced in order to have a much more transparent and dynamic standardized influence on supplier selection.

6.4 Supplier management

At the Group companies OHB System AG, OHB Sweden AB and OHB Italia S.p.A. of the SPACE SYSTEMS segment, each individual supplier contract for complex satellite equipment and systems is individually monitored and supervised by specialists – the Subcontractor Managers – from the respective purchasing departments of the companies. Among other things, they conduct the major reviews at the suppliers' locations and are thus on-site several times to ensure that, besides other things, our Sustainable Procurement Standards are followed. The evaluation of suppliers is just as much a part of their tasks as crisis intervention at the supplier. Both are carried out with the direct involvement of Quality Management. With the elimination of pandemic-related restrictions, it was possible to conduct more supplier reviews at the relevant sites than in previous years. Additionally, videoconferencing and remote online surveys have been increasingly conducted since the beginning of the pandemic. The procedure described in this paragraph is also implemented in a similar way within the companies of the DIGITAL segment. In the reporting year, OHB Teledata GmbH initiated certification and a sustainability rating by EcoVadis SAS in conjunction with its main customer Deutsche Bahn AG in order to obtain corresponding certificates and ratings.

At the only Group company operating in the AEROSPACE segment (MT Aerospace AG), orders for quality-assured components and materials are only permitted from approved suppliers. The suppliers are subject to continuous monitoring with regular audits. This is greatly aided by the fact that most of the suppliers are located in close proximity to one another, mainly in Germany and Europe. As part of the monitoring process, suppliers are evaluated with regard to their performance in terms of quality, technology, costs and management. The supplier evaluations take place in annual cycles and are analyzed together with the key suppliers. On the basis of the analysis,

development plans are agreed between the respective supplier and OHB. This enables any undesirable developments to be identified and corrected in a timely manner. In the future, these audits are to be considerably intensified in terms of their scope.

7 Compliance & Security

7.1 Compliance management system

The overarching goal in this context is to ensure full compliance with all requirements and rules applicable to the Group at all times.

In order to ensure that legal and reputational risks are systematically avoided, the Management Board decided back in 2010 to set up and implement a compliance management system. Since then, OHB's compliance management system has been continuously enhanced and will continue to be so in the future in order to identify relevant areas for action as early as possible and to be able to initiate suitable measures. The progress made over the years includes in particular the appointment of local Compliance Officers at many locations as well as the implementation of a balanced training concept. The current compliance management system has a wide range of objectives and instruments. Currently, the main focus is on avoiding corruption and strengthening security and diligence in the disclosure of information in light of legal requirements, especially European data protection rules.

The basis of the compliance work is the appointment of locally responsible compliance officers who take care of the implementation of the compliance management system according to the individual needs and requirements of the individual companies in the Group. For this, the compliance officers can draw on various instruments. In addition to regular and wide-ranging training courses, a comprehensive range of advisory and communication services, individual advice and a whistleblower system which can also be used anonymously, the Code of Conduct and the Anti-Corruption Directive are at the forefront of compliance work. OHB has had a Group-wide Code of Conduct since 2010, which was extensively revised in the previous year. Since January 2022, the new Code of Conduct applies with clear statements and commitments not only on the issues of corruption and bribery but also on the considerate use of resources in the interests of sustainable corporate management as well as the current topics of lobbying and due diligence for the supply chain. The goal is the constant and consistent pursuit and resolution of compliance issues as well as the central management of compliance-relevant processes and controls.

Fair competition is the foundation of our entrepreneurial activities. Therefore, as part of the continuous development of our compliance management system, we place a special focus on increasing awareness for the prevention of corruption among employees. We provide them with a basic understanding of this topic in on-site courses and personal counselling sessions. The courses are therefore not only tailored to the different business units, but are also offered in several languages at the various locations and as online courses. Generally, on-site courses are held twice a year for each company, taking into account the possibility of a pandemic. The lists of participants are checked in cooperation with the Human Resources Department to ensure that all employees have participated in at least one of these courses. With regard to the effective prevention of corruption, particular attention is paid to relevant types of donations, such as invitations, gifts, sponsoring and donations. Grants of any kind are reported by employees in accordance with the defined value limits. This leads to a significant improvement in transparency with regard to the acceptance of benefits by employees. Overall, the measure has led to a moderate reduction in the number of benefits granted since the introduction of the measure in 2012.

OHB's compliance organization envisages the appointment of at least one compliance officer at each of the Group's operating companies. This goal has not yet been fully achieved. In addition to the responsible member of the Management Board and the Chief Compliance Officer, a further nine employees have been appointed as Compliance Officers within the Group. The appointment of further Compliance Officers in the Group companies is planned,

provided that the operational and personnel circumstances in these companies allow it. The Management Board is informed about the issues affecting this material topic in an ad hoc dialogue. In addition, the Supervisory Board is informed annually in the form of a report on compliance work and incidents.

OHB is operating a whistleblower system since 2011. Against the backdrop of current regulatory requirements for whistleblower protection (pursuant to EU Directive 2019/1937) and data protection (pursuant to DSGVO), the whistleblower system was revised in the second half of 2021 and has been available in a new version since February 1, 2022. OHB is using the support of the service provider EQS, which specializes in the technical operation of whistleblowing systems by means of internet-based portals, for the provision of the new whistleblowing system We.Create.Integrity. The functional content is designed by OHB and exclusive access and processing by the OHB compliance officers are ensured. The whistleblower system is available in six different languages (German, English, French, Spanish, Italian and Swedish) and can be accessed by anyone inside or outside OHB. This is intended in particular to give customers, suppliers, shareholders and business partners the opportunity to report matters in compliance with the applicable legal regulations on the protection of whistleblowers. It is possible to submit anonymous reports. A personal mailbox can nevertheless be used to communicate with the person making the report without having to disclose his or her identity. An integrated professional case management system ensures compliance with access restrictions for the persons handling the case as well as with deadlines.

The whistleblower system can be accessed via the following URL:

<https://www.bkms-system.com/wecreateintegrity>

7.2 Corporate security

The protection of information is crucial to OHB's business model. The projects have a very high security requirement and are subject to special project-specific security requirements. The Corporate Security department continuously assesses security risks on an ad hoc basis and derives security measures in accordance with the legal and additionally contractually agreed security requirements in order to ensure a consistently high standard of security in project execution and thus satisfy the specific security requirements of the customers.

The security concept includes physical, personnel, organizational and IT security measures to permanently ensure coordinated and controlled access to the company premises, buildings and work areas. This includes, for example, securing the company premises by an external site security service, managing entry and access rights – both in relation to the various work areas and the IT infrastructure – as well as security instructions and training on IT and information security for employees. The security concept is adapted to the respective security requirements of the projects.

The security measures form part of a strategically oriented, all-round security management system along the entire value chain. They are designed to prevent uncontrolled entry by third parties at all times and to protect OHB's technological expertise as well as project-sensitive information from unauthorized access. Depending on the information's protection requirements, the security measures are integrated into the processes. The focus of information security at OHB is therefore currently on the strong expansion of IT security measures in order to ensure the permanent availability, integrity and confidentiality of data. As part of the development of the information security management system (ISMS), which is based on national and international security standards, the issue of information/cyber security is coordinated and implemented by the Group Information Security Officer, who also acts as the Data Protection Officer, in conjunction with the projects, IT and the Corporate Security department. The goal is to keep the security awareness of employees at a high level through appropriate training and education and to avoid security incidents as much as possible.

As a result of the measures described, no security incidents were recorded in the reporting year in which technological expertise or project-sensitive information leaked out in an uncontrolled manner and which would have been reportable to customers based on the security requirements agreed with them. As a result of the arson

attack on an OHB building in Bremen on New Year's Eve 2021/2022, security concepts were adjusted and higher security measures implemented.

The Corporate Security department informs the Management Board of current developments and results relating to corporate security on a bi-weekly basis or as quickly as possible if necessary.

8 Consolidated disclosures pursuant to Art. 8 Taxonomy Regulation

8.1 Background

The Taxonomy Regulation is a key component of the European Commission's action plan to redirect capital flows towards a more sustainable economy. It represents an important step towards achieving carbon neutrality by 2050 in line with EU goals as the Taxonomy is a classification system for environmentally sustainable economic activities.

In the following chapter, we as a non-financial parent undertaking present the share of our Group turnover, capital expenditure (CapEx) and operating expenditure (OpEx) for the reporting period 2022, which are associated with Taxonomy-aligned economic activities related to the first two environmental objectives (climate change mitigation and climate change adaptation) in accordance with Art. 8 Taxonomy Regulation in conjunction with Art. 10 (4) of the "Art. 8 Delegated Act" (Commission Delegated Regulation (EU) 2021/2178).

8.2 Definitions

We consider economic activities to be Taxonomy-eligible if they are described in the „Climate Delegated Act“ (Commission Delegated Regulation (EU) 2021/2139 and Commission Delegated Regulation (EU) 2022/1214), regardless of whether the economic activities meet any or all of the associated technical screening criteria.

An economic activity is Taxonomy-aligned if it complies with the respective technical screening criteria and is carried out in compliance with the minimum safeguards regarding human and consumer rights, anti-corruption and bribery, taxation, and fair competition. To meet the technical screening criteria, the economic activity contributes substantially to at least one environmental objective while not doing significant harm to any of the other environmental objectives.

Taxonomy-non-eligible economic activities are those that are not described in the delegated acts supplementing the Taxonomy Regulation.

8.3 Our activities

8.3.1. Core business activities

We have assessed all Taxonomy-eligible economic activities listed in the Climate Delegated Act based on our activities as a space and technology Group. The Climate Delegated Act focuses on those economic activities and sectors that have the greatest potential to achieve the goal of mitigating climate change. These are those that have the potential to avoid or reduce greenhouse gas emissions, increase the removal of greenhouse gases from the atmosphere, or contribute to the long-term storage of greenhouse gases. Sectors covered include energy, selected manufacturing activities, transport and construction.

Following a thorough review involving all relevant departments and functions, we concluded that, as in the previous year, our core economic activities are not covered by the Climate Delegated Act and consequently are Taxonomy-non-eligible.

Our assessment of Taxonomy-eligibility focuses on economic activities that are defined as the provision of aerospace goods or services to a market and thus (potentially) generating revenue. In this context, as a space and technology Group, we define the development, production and marketing of our systems including upstream and downstream services as the core of our business activities. We define activities such as the acquisition/construction of new buildings (for our production facilities), the transport of our products to our customers and data processing as basic activities necessary for the performance of our core business activities. They are not reported as Taxonomy-eligible activities and are not included in our turnover KPI as they do not generate external turnover on a stand-alone basis.

Regarding CapEx/OpEx related to purchases and measures that we consider individually Taxonomy-eligible, we refer to the explanations in the chapter „CapEx KPI and OpEx KPI“ in the description of our accounting policies.

8.3.2. Performance indicators

The key performance indicators („KPIs“) include the turnover KPI, the CapEx KPI and the OpEx KPI. For the disclosure of the KPIs, we use the templates in Annex II of the Art. 8 Delegated Act. For the 2022 reporting period, the KPIs regarding the Taxonomy-aligned economic activities have to be disclosed for the first time (Art. 2 (1) of the Art. 8 Delegated Act), therefore we do not report comparative figures for the previous year. As we do not carry out any of the economic activities related to nuclear energy and fossil gaseous fuels (economic activities 4.26-4.31), we do not use the special templates introduced by Commission Delegated Regulation (EU) 2022/1214 for economic activities in certain energy sectors.

As our economic activities as a space and technology Group are not covered by the Climate Delegated Act, the share of Taxonomy-aligned economic activities in our total turnover is 0 % and consequently the related capital and operating expenditures are also 0 % (cf. chart 8 for our total KPIs). Furthermore, there are no CapEx plans aimed at expanding a Taxonomy-aligned economic activity or converting a Taxonomy-eligible into a Taxonomy-aligned economic activity.

In addition, capital and operating expenditures to be reported include those associated with the purchase of output from Taxonomy-aligned economic activities and certain individual measures that enable their target activities to become low-carbon or lead to the reduction of greenhouse gas emissions. Due to our accounting policies in relation to these individually Taxonomy-aligned CapEx/OpEx (cf. chapter „CapEx and OpEx KPI“ in the description of our accounting policies), we report our total KPIs as follows:

	Total (in EUR 000)	Proportion of Taxonomy-eligible (non-aligned) economic activities	Proportion of Taxonomy-aligned economic activities	Proportion of Taxonomy-non-eligible economic activities
Turnover	944,520	0 %	0 %	100 %
CapEx	63,216	7 %	0 %	93 %
OpEx	20,504	16 %	0 %	84 %

Chart 8: Proportion of Taxonomy-eligible and Taxonomy-aligned economic activities in turnover, CapEx, and OpEx in fiscal year 2022.

For further information and the templates, please refer to the chapter „Templates pursuant to Annex II of the Art. 8 Delegated Act“.

8.3.3. Accounting policies

The specification of KPIs is determined in accordance with Annex I to the Art. 8 Delegated Act. We determine the Taxonomy-aligned KPIs in accordance with the legal requirements and describe our accounting policies in this regard as follows:

8.3.3.1 Turnover KPI

The proportion of Taxonomy-aligned economic activities in our total turnover has been calculated as the part of net turnover derived from products and services associated with Taxonomy-aligned economic activities (numerator) divided by the net turnover (denominator). The denominator of the turnover KPI is based on our consolidated net turnover in accordance with IAS 1.82(a). For more details on our accounting policies regarding our total turnover, see pages 51 and 53 of our Annual Report 2022.

With regard to the numerator, as explained above, we have not identified any taxonomy-eligible and therefore no taxonomy-aligned economic activities.

Our total turnover can be reconciled to our consolidated financial statements, see income statement on page 42 of our Annual Report 2022 („Revenues“).

8.3.3.2 CapEx und OpEx-KPI

8.3.3.2.1 CapEx KPI

The CapEx KPI is defined as Taxonomy-aligned CapEx (numerator) divided by our total CapEx (denominator). With regard to the numerator, we refer to our explanations below.

Total CapEx consists of additions to tangible and intangible fixed assets during the reporting year before depreciation, amortization and remeasurements, including those resulting from revaluations and impairments as well as excluding changes in fair value. It includes additions to fixed assets (IAS 16), intangible assets (IAS 38) and right-of-use assets (IFRS 16). Additions resulting from changes in the scope of consolidation are also included. Goodwill is not included in CapEx as it is not defined as an intangible asset in accordance with IAS 38. Further details on our accounting policies regarding our CapEx can be found on pages 53-55 of our Annual Report 2022.

Our total CapEx can be reconciled to our consolidated financial statements, see pages 64-67 of our Annual Report 2022 („Changes in intangible assets – historical cost“, „Changes in right-of-use assets – historical cost“, „Changes in property, plant and equipment – historical cost“). They are the total of the movement types (acquisition and production costs)

- additions and
- additions from changes in the scope of consolidation

for intangible assets, right-of-use assets and property, plant and equipment.

8.3.3.2.2 OpEx KPI

The OpEx KPI is defined as Taxonomy-aligned OpEx (numerator) divided by our total OpEx (denominator). With regard to the numerator, please refer to our explanations below.

Total OpEx consists of direct non-capitalized costs related to research and development, building renovation measures, short-term lease, maintenance and repair, and any other direct expenditures related to the day-to-day servicing of assets of property, plant and equipment. These include:

- Research and development expenditure recognized as an expense in our income statement in the reporting period (cf. page 53 of our Annual Report 2022). In line with our consolidated financial statements (IAS 38.126), this includes all non-capitalized expenses that are directly attributable to research or development activities.
- The volume of non-capitalized leases was determined in accordance with IFRS 16 and includes expenses for short-term leases and low-value leases (cf. page 65 of our Annual Report 2022). Even though low-value leases are not explicitly mentioned in the Art. 8 Delegated Act, we have interpreted the legislation as to include these leases.
- Maintenance and repair costs as well as other direct expenditures relating to the day-to-day servicing of assets of property, plant and equipment were determined based on the maintenance and repair costs allocated to our internal cost centers. The related cost items can be found in various line items in our income statement. This also includes building renovation measures.

In general, this includes costs for services and material costs for day-to-day servicing as well as for regular and unscheduled maintenance and repair measures. This does not include expenditures relating to the day-to-day operation of property, plant and equipment, such as raw materials, cost of employees operating machinery, electricity or fluids required to operate property, plant and equipment.

Direct costs for training and other measures related to employees are excluded from both the denominator and the numerator. The reason for this is that Annex I to the Art 8. Delegated Act lists these costs only for the numerator, which does not allow for a mathematically meaningful calculation of the OpEx KPI.

8.3.3.2.3 Explanations on the numerator of the CapEx and the OpEx KPI

As OHB has not identified any Taxonomy-eligible economic activities, we do not record any CapEx/OpEx related to assets or processes associated with Taxonomy-eligible economic activities in the numerator of the CapEx KPI or OpEx KPI.

However, we identified „category C“ CapEx and OpEx as taxonomy-eligible, i.e., CapEx/OpEx related to the purchase of output from taxonomy-eligible economic activities and individual measures that enable certain target activities (our Taxonomy-non-eligible activities) to become low-carbon or lead to the reduction of greenhouse gas emissions (Annex I, Section 1.1.2.2.(c) of the Art. 8 Delegated Act). We distinguish between the purchase of output and individual measures. We concluded for all of the CapEx or OpEx listed below that these are attributable to the purchase of products and services, as all activities are performed by suppliers or service providers. In this context, we declare our CapEx/OpEx exclusively as purchased output.

The purchase of output is considered Taxonomy-aligned CapEx/OpEx if it can be verified that the respective supplier has carried out a Taxonomy-aligned activity to generate the output we have purchased. Because Taxonomy-alignment includes DNSH criteria and minimum safeguards, we are not able to assess Taxonomy-alignment on our own. For the purchased output in 2022, we were not able to obtain appropriate evidence to confirm Taxonomy-alignment, as the suppliers contacted were not able to provide sufficient evidence. It is possible that reporting in future years will allow us to do so in the future. At least for output provided by suppliers who are also subject to EU Taxonomy reporting requirements. In the case of Taxonomy-eligible economic activities whose share of total CapEx/OpEx is in each case less than 0.1%, a further review of Taxonomy-alignment was not carried out under materiality considerations. For the reporting year 2022, we report our CapEx/OpEx exclusively as Taxonomy-eligible.

We have identified the following economic activities in the Climate Delegated Act resulting in CapEx/OpEx which can be considered as individually Taxonomy-eligible purchased output/measures:

Description of the individually Taxonomy-eligible purchased output/measure	Respective economic activity (Annex I to Commission Delegated Regulation (EU) 2021/2139)
Operation of a combined heat and power plant at a Group location	4.25 Production of heat/cool using waste heat
Recycling of scrap metal (chip compactor)	5.9 Material recovery from non-hazardous waste
Vehicle fleet (Rental cars and leasing)	6.5 Transport by motorbikes, passenger cars and light commercial vehicles
Maintenance and servicing of railway infrastructure that runs across a factory site	6.14 Infrastructure for rail transport
Maintenance and repair of the energy efficiency equipment in existing buildings	7.3 Installation, maintenance and repair of energy efficiency equipment
Installation of electric charging stations at a Group site	7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)
Maintenance and repair of equipment for the central control of heat flows for building heating and air-conditioning.	7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings
Acquisition of buildings (i.e. eligibility of all buildings taking into account the legal or economic ownership, including the right of use from a lease of a building)	7.7 Acquisition and ownership of buildings
Energy management consulting	9.3 Professional services related to energy performance of buildings

Chart 9: Individually Taxonomy-eligible CapEx/OpEx and the respective economic activities

For the allocation of CapEx and OpEx, we have identified the relevant purchases and measures and identified the primarily related economic activity in the Delegated Act (EU) 2021/2139. In this way, we ensure that no CapEx or OpEx is considered more than once.

8.3.4. Templates pursuant to Annex II of the Art. 8 Delegated Act

8.3.4.1 Turnover KPI

8.3.4.1 Turnover KPI				Substantial contribution criteria				DNSH criteria ('Does Not Significantly Harm')												
Economic activities (1)	Code(s) (2)	Absolute turnover (3)	Proportion of turnover (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Circular economy (8)	Pollution (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Circular economy (14)	Pollution (15)	Biodiversity and ecosystems (16)	Minimum safeguards (17)	Taxonomy-aligned proportion of turnover, 2022 (18)	Taxonomy-aligned proportion of turnover, 2021 (19)	Category (enabling activity) (20)	Category (transitional activity) (21)
		EUR	%	%	%	%	%	%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1 Environmentally sustainable activities (Taxonomy-aligned)																				
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0.0														0.0			
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0	0.0																	
Total (A.1 + A.2)		0	0.0														0.0			
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
Turnover of Taxonomy-non-eligible activities (B)		944,519,854	100.0																	
Total (A + B)		944,519,854	100.0																	

8.3.4.2 CapEx KPI				Substantial contribution criteria							DNSH criteria ('Does Not Significantly Harm')												
Economic activities (1)				Codes(s) (2)	Absolute CapEx (3)	Proportion of CapEx (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Circular economy (8)	Pollution (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Circular economy (14)	Pollution (15)	Biodiversity and ecosystems (16)	Mindestschutz (17)	Taxonomy-aligned proportion of CapEx, 2022 (18)	Taxonomy-aligned proportion of CapEx, 2021 (19)	Category (enabling activity) (20)	Category (transitional activity) (21)
					EUR	%	%	%	%	%	%	%	J/N	J/N	J/N	J/N	J/N	J/N	J/N	%	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																							
A.1 Environmentally sustainable activities (Taxonomy-aligned)																							
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)					0	0.0														0.0			
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																							
Material recovery from non-hazardous waste				5.9	47,837	0.1																	
Transport by motorbikes, passenger cars and light commercial vehicles				6.5	811,444	1.3																	
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)				7.4	11,534	0.0																	
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings				7.5	14,351	0.0																	
Acquisition and ownership of buildings				7.7	3,490,763	5.5																	
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)					4,375,929	6.9																	
Total (A.1 + A.2)					4,375,929	6.9																	
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																							
CapEx of Taxonomy-non-eligible activities (B)					58,840,071	93.1																	
Total (A + B)					63,216,000	100.0																	

8.3.4.3 OpEx KPI

OpEx KPI				Substantial contribution criteria	DNSH criteria ('Does Not Significantly Harm')															
Economic activities (1)	Code(s) (2)	Absolute CapEx (3)	Proportion of CapEx (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Circular economy (8)	Pollution (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Circular economy (14)	Pollution (15)	Biodiversity and ecosystems (16)	Mindestschutz (17)	Taxonomy-aligned proportion of OpEx, 2022 (18)	Taxonomy-aligned proportion of OpEx, 2021 (19)	Category (enabling activity) (20)	Category (transitional activity) (21)
		EUR	%	%	%	%	%	%	%	J/N	J/N	J/N	J/N	J/N	J/N	J/N	%	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1 Environmentally sustainable activities (Taxonomy-aligned)																				
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0.0														0.0			
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
Production of heat/cool using waste heat	4.25	380,080	1.9																	
Transport by motorbikes, passenger cars and light commercial vehicles	6.5	705,750	3.4																	
Infrastructure for rail transport	6.14	15,404	0,1																	
Installation, maintenance and repair of energy efficiency equipment	7.3	1,792,658	8.7																	
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	7.5	16,744	0.1																	
Acquisition and ownership of buildings	7.7	228,529	1.1																	
Professional services related to energy performance of buildings	9.3	37,321	0.2																	
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		3,176,486	15.5																	
Total (A.1 + A.2)		3,176,486	15.5														0.0			
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
OpEx of Taxonomy-non-eligible activities (B)		17,327,282	84.5																	
Total (A + B)		20,503,768	100.0																	

9 Independent Practitioner's Report on a Limited Assurance Engagement on Non-financial Reporting³

To OHB SE, Bremen

We have performed a limited assurance engagement on the separate non-financial group report of OHB SE, Bremen, (hereinafter the "Company") for the period from 1 January 2022 to 31 December 2022 (hereinafter the "Separate Non-financial Group Report").

Not subject to our assurance engagement are the external sources of documentation or expert opinions mentioned in the Separate Non-financial Group Report.

Responsibility of the Executive Directors

The executive directors of the Company are responsible for the preparation of the Separate Non-financial Group Report in accordance with §§ (Articles) 315c in conjunction with 289c to 289e HGB („Handelsgesetzbuch": „German Commercial Code") and Article 8 of REGULATION (EU) 2020/852 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 18. June 2020 on establishing a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088 (hereinafter the „EU Taxonomy Regulation") and the Delegated Acts adopted thereunder, as well as for making their own interpretation of the wording and terms contained in the EU Taxonomy Regulation and the Delegated Acts adopted thereunder, as set out in section Consolidated disclosures pursuant to Art. 8 Taxonomy Regulation of the Separate Non-financial Group Report.

This responsibility includes the selection and application of appropriate non-financial reporting methods and making assumptions and estimates about individual non-financial disclosures of the Group that are reasonable in the circumstances. Furthermore, the executive directors are responsible for such internal controls as the executive directors consider necessary to enable the preparation of a Separate Non-financial Group Report that is free from material misstatement whether due to fraud or error.

The EU Taxonomy Regulation and the Delegated Acts issued thereunder contain wording and terms that are still subject to considerable interpretation uncertainties and for which clarifications have not yet been published in every case. Therefore, the executive directors have disclosed their interpretation of the EU Taxonomy Regulation and the Delegated Acts adopted thereunder in section Consolidated disclosures pursuant to Art. 8 Taxonomy Regulation of the Separate Non-financial Group Report. They are responsible for the defensibility of this interpretation. Due to the immanent risk that indeterminate legal terms may be interpreted differently, the legal conformity of the interpretation is subject to uncertainties.

Independence and Quality Control of the Audit Firm

We have complied with the German professional provisions regarding independence as well as other ethical requirements.

Our audit firm applies the national legal requirements and professional standards – in particular the Professional Code for German Public Auditors and German Chartered Auditors („Berufssatzung für Wirtschaftsprüfer und vereidigte Buchprüfer": „BS WP/vBP") as well as the Standard on Quality Control 1 published by the Institut der Wirtschaftsprüfer (Institute of Public Auditors in Germany; IDW): Requirements to quality control for audit firms (IDW Qualitätssicherungsstandard 1: Anforderungen an die Qualitätssicherung in der Wirtschaftsprüferpraxis - IDW QS 1) – and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

³ PricewaterhouseCoopers GmbH has performed a limited assurance engagement on the German version of the separate non-financial group report and issued an independent practitioner's report in German language, which is authoritative. The following text is a translation of the independent practitioner's report.

Responsibility of the Assurance Practitioner

Our responsibility is to express a conclusion with limited assurance on the Separate Non-financial Group Report based on our assurance engagement.

We conducted our assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised): Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the IAASB. This Standard requires that we plan and perform the assurance engagement to obtain limited assurance about whether any matters have come to our attention that cause us to believe that the Company's Separate Non-financial Group Report, other than the external sources of documentation or expert opinions mentioned in the Separate Non-financial Group Report, are not prepared, in all material respects, in accordance with §§ 315c in conjunction with 289c to 289e HGB and the EU Taxonomy Regulation and the Delegated Acts issued thereunder as well as the interpretation by the executive directors disclosed in section Consolidated disclosures pursuant to Art. 8 Taxonomy Regulation of the Separate Non-financial Group Report.

In a limited assurance engagement the procedures performed are less extensive than in a reasonable assurance engagement, and accordingly a substantially lower level of assurance is obtained. The selection of the assurance procedures is subject to the professional judgement of the assurance practitioner.

In the course of our assurance engagement, we have, amongst other things, performed the following assurance procedures and other activities:

- Gain an understanding of the structure of the Group's sustainability organisation and stakeholder engagement
- Inquiries of the executive directors and relevant employees involved in the preparation of the Separate Non-financial Group Report about the preparation process, about the internal control system relating to this process and about disclosures in the Separate Non-financial Group Report
- Identification of likely risks of material misstatement in the Separate Non-financial Group Report
- Analytical procedures on selected disclosures in the Separate Non-financial Group Report
- Reconciliation of selected disclosures with the corresponding data in the consolidated financial statements and group management report
- Evaluation of the presentation of the Separate Non-financial Group Report
- Evaluation of the process to identify taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Separate Non-financial Group Report
- Inquiries on the relevance of climate-risks

In determining the disclosures in accordance with Article 8 of the EU Taxonomy Regulation, the executive directors are required to interpret undefined legal terms. Due to the immanent risk that undefined legal terms may be interpreted differently, the legal conformity of their interpretation and, accordingly, our assurance engagement thereon are subject to uncertainties.

Assurance Opinion

Based on the assurance procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the Separate Non-financial Group Report of the Company for the period from 1 January 2022 to 31 December 2022 is not prepared, in all material respects, in accordance with §§ 315c in conjunction with 289c to 289e HGB and the EU Taxonomy Regulation and the Delegated Acts issued thereunder as well as the interpretation by the executive directors disclosed in section Consolidated disclosures pursuant to Art. 8 Taxonomy Regulation of the Separate Non-financial Group Report. We do not express an assurance opinion on the external sources of documentation or expert opinions mentioned in the Separate Non-financial Group Report.

Restriction of Use

We draw attention to the fact that the assurance engagement was conducted for the Company's purposes and that the report is intended solely to inform the Company about the result of the assurance engagement. Consequently, it may not be suitable for any other purpose than the aforementioned. Accordingly, the report is not intended to be used by third parties for making (financial) decisions based on it. Our responsibility is to the Company. We do not accept any responsibility to third parties. Our assurance opinion is not modified in this respect.

Frankfurt am Main, 21 April 2023

PricewaterhouseCoopers GmbH
Wirtschaftsprüfungsgesellschaft

Nicolette Behncke
Wirtschaftsprüferin
[German public auditor]

ppa. Meike Beenken