

Bruno Dirringer – May 3, 2024

My thoughts and answers below:

Q20: My view is that Sustainability Reporting should inspire to the same framework as implemented by Sox: Representation by CEO / CFO and Chief Sustainability Officer, with penalties on individuals if breached. This should drive companies to insist in their own Code of Conduct on the importance of adequate sustainability related reporting and provide Ombudsman / Hotlines for concerns reporting.

Q21 : Looks sensible, no strong opinion on my end though.

Q22 :

(a) : Agree

(b) : I recommend to add terms to dissuade misreporting that would result in facilitating or influencing the public / other business to buy / choose goods and services of the company.

(c) : None

Q23 : None