



Lufthansa
Industry Solutions

EPACTO

EPACTO

ESG Performance **A**ccounting **T**ool

Think digital. Act digital. Together.

[**LHIND.de**]



We tell you how it is - facts and figures about Lufthansa Industry Solutions

Our figures

Headquarters:
Norderstedt
near Hamburg

100%
Lufthansa
subsidiary

One of the **25** largest
IT consulting companies
in Germany*

14
locations

Subsidiaries in Germany, Basel,
Bern, Miami and Tirana

Revenue 2023
315 mio €

We're the right partner for everyone, who has something to ...

move,

repair,

manufacture.

Technologies and applications – hands-on and competent.



SAP



AI/Data analytics



Cloud

Our people

More than

2,600
employees

Colleagues
from more
than

66 nations

including Afghanistan, Benin, Gabon, Greenland,
Kyrgyzstan etc.

Our clients

More than **300** customers

from medium-sized
companies to DAX
groups

 VOLOCOPTER

 Knüppel

 TRANSNETBW

 Lufthansa

 Lufthansa Cargo

 BDAE
Als Seidenstrasse ins Ausland!

 DB SCHENKER

 MEYER WERFT
PAPENBURG 1791

 Carnival

 APLEONA

 LSGgroup



 50hertz
| Elia Group

 UNIVERSITÄTS
KLINIKUM
HEIDELBERG



 Costa

 Lufthansa Technik

*Source: Lündendonk List 2022: Ranking of the 25 leading IT consulting and systems integration companies in Germany, see www.luenendonk.de

Impact-generating ESG services and products in the Environment team



Circular Economy

- Waste management
- Digital product passport
- Reverse logistics

Sustainable supply chain

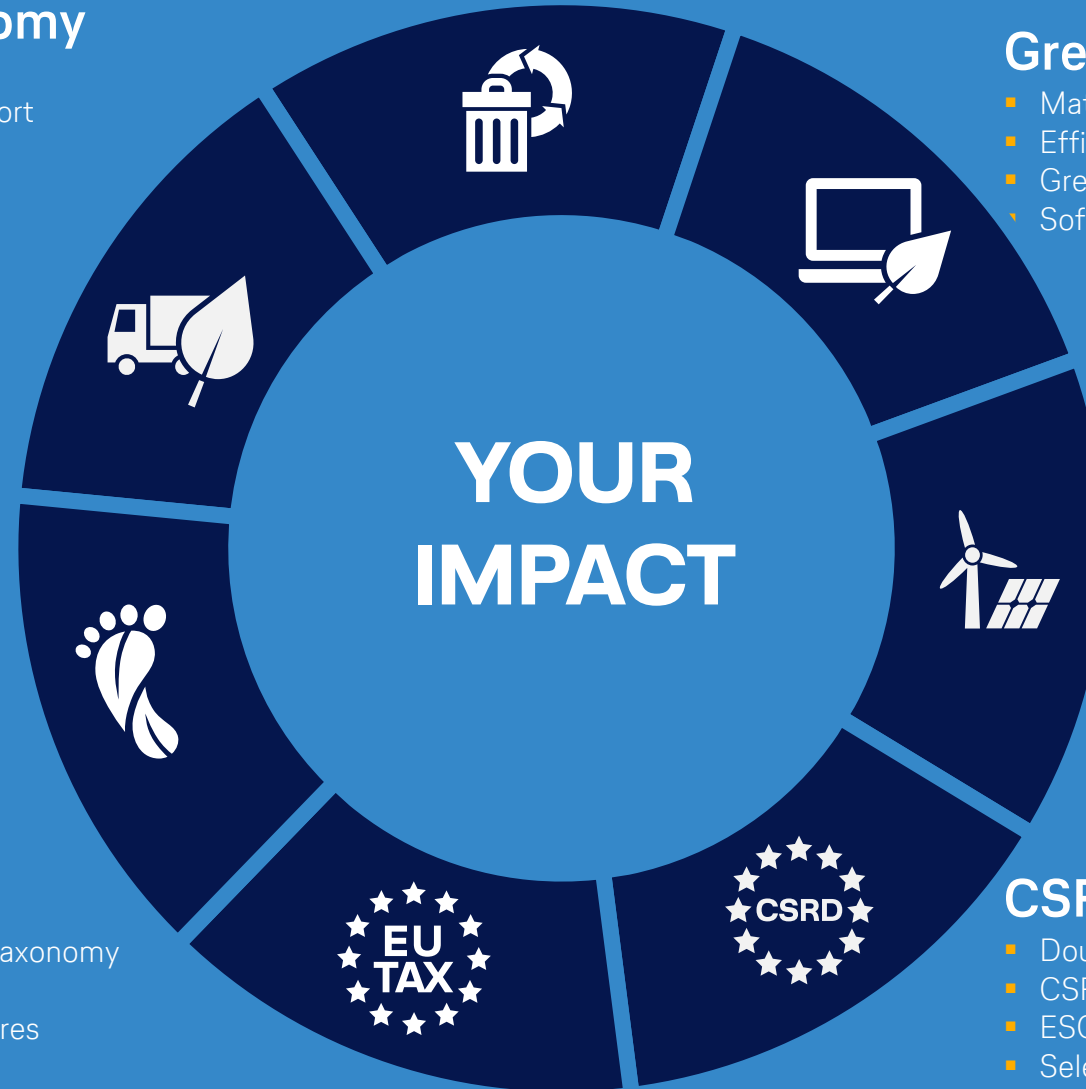
- EUDR, LkSG and CSDDD consulting
- Analysis of your supply chain (Tier 1-n)
- Analysis of Scope 3 emissions

Carbon management

- CO2 footprint calculation
- Net-Zero consulting
- Selection and implementation of CO2 tools

EU-Taxonomy

- Review of taxonomy capability and taxonomy compliance
- Calculation of EU taxonomy key figures
- Integration into the CSRD report



Greening of IT

- Maturity model for sustainable IT
- Efficiency of infrastructure and architecture
- Green coding
- Software lifecycle assessment

Energy Efficiency

- Dealing with the Energy Efficiency Act
- Increasing energy efficiency through AI-based forecasts
- Monitoring energy consumption for targeted optimization

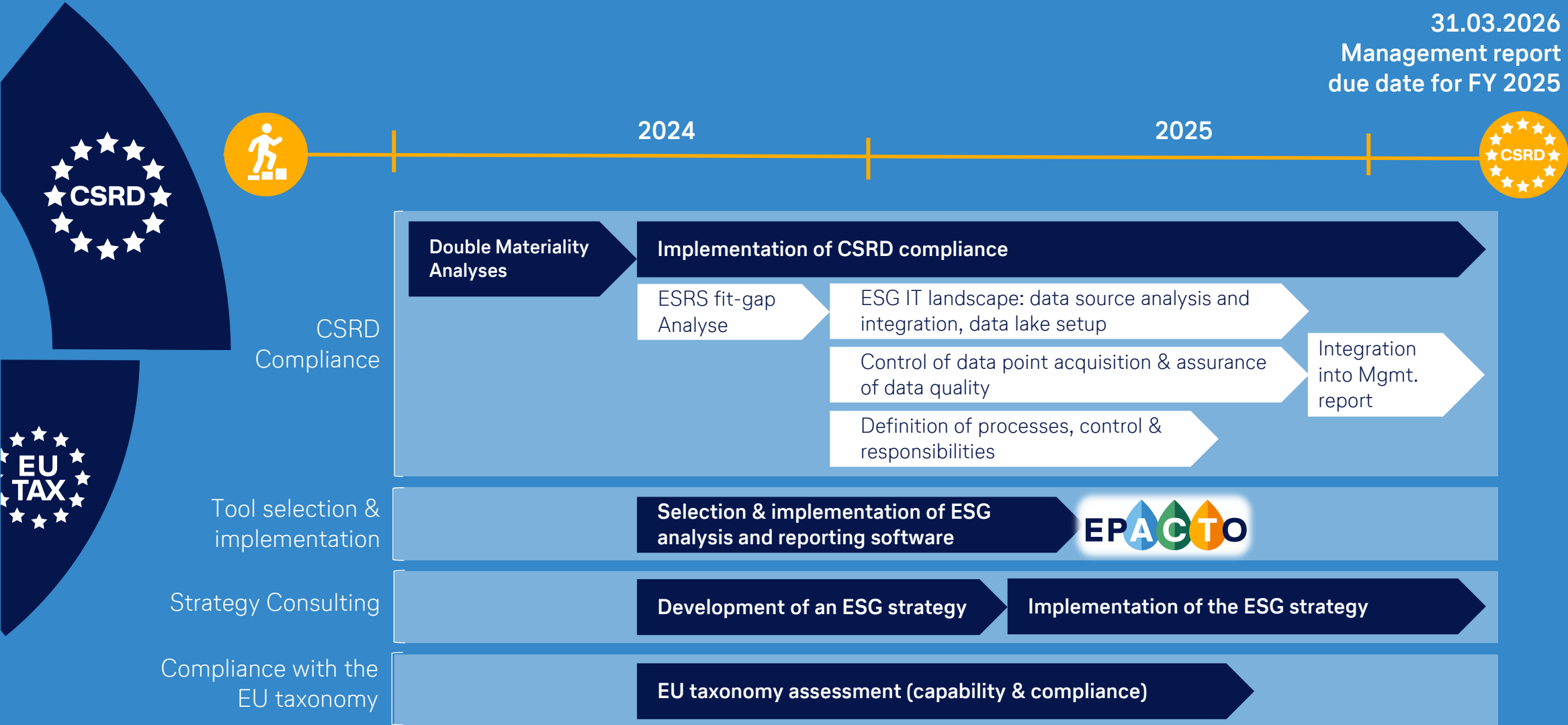
CSRD

- Double materiality analysis
- CSRD readiness consulting
- ESG strategy
- Selection and implementation of ESG tools

The CSRD covers a broad scope and numerous disclosure points



CSRD compliance roadmap: The sustainability statement becomes an integral part of the financial management report



Overview



*powered by partner companies

Modules

Cockpits	Modules	Powered by	Availability
Performance Cockpit	Performance Dashboard	EPACTO	✓
	Impact Dashboard	EPACTO	✓
Reporting Cockpit	CSRD Workflow	EPACTO	✓
	Double materiality assessment (DMA)	schleupen	✓
	AI Co-Pilot	EPACTO	✓
	EU Taxonomy	EPACTO	✓
Supply Chain Cockpit	LKSG / CSDDD / EUDR Compliance	!prewave	✓
	Supply Chain Risk Management	!prewave	✓
Carbon Cockpit	Carbon Accounting (Product & Corporate)	ECOSPEED	✓
	Climate Targeting and Scenario Analysis		coming soon
Services			
Consulting	ESG consulting for all modules	Lufthansa Industry Solutions	✓
Support	Technical support (DE business hours: 8h/5d)	Lufthansa Industry Solutions	✓
	Advanced business support	Lufthansa Industry Solutions	✓
Training	Change & knowledge creation	Lufthansa Industry Solutions	✓
Integrating	Connect additional users/tools/services/APIs	Lufthansa Industry Solutions	✓

Auditability

Datapoint collection



- Detailed **user authentication management** with respective roles and responsibilities
- Only **dedicated contributors** can enter and modify datapoints
- All changes to data are **logged by EPACTO with full traceability** (in accordance to workers' council specifications)
- Additional **proof documents** can be uploaded for every datapoint

Report compilation



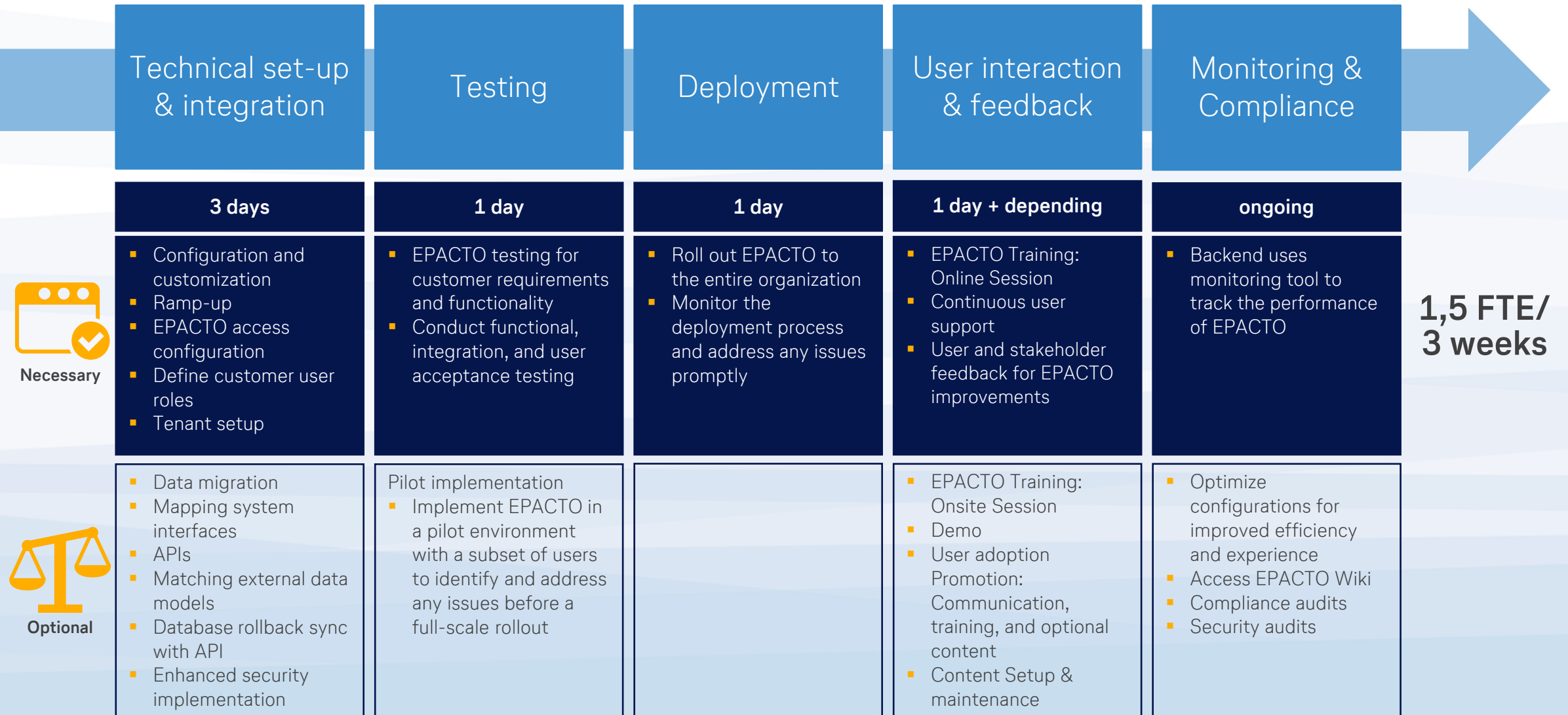
- EPACTO provides **suggested values** for the CSRD report from available data (qualitative datapoints may be taken over from last year) → suggested values will be flagged as such
- **Reporting Agent** can either adopt or edit the value → in case it is an estimated value it will be flagged as such
- **Every datapoint must be confirmed actively by Reporting Agent** (confirmation is logged)
- In addition, an **Approver** can be assigned to each datapoint as **4-eye-principal**

CSRD report review & submission



- Confirmed values can be discussed internally using the **comment function** in EPACTO
- **Readers** can comment, but not edit values
- **Reporting Agent** (and optional Approver) may then edit and **reconfirm values** after review (reconfirmation is logged)
- Once the report is submitted, no more changes can be made
- If required, **direct access for auditors** to view reported datapoints and proof documents possible

Standard implementation plan

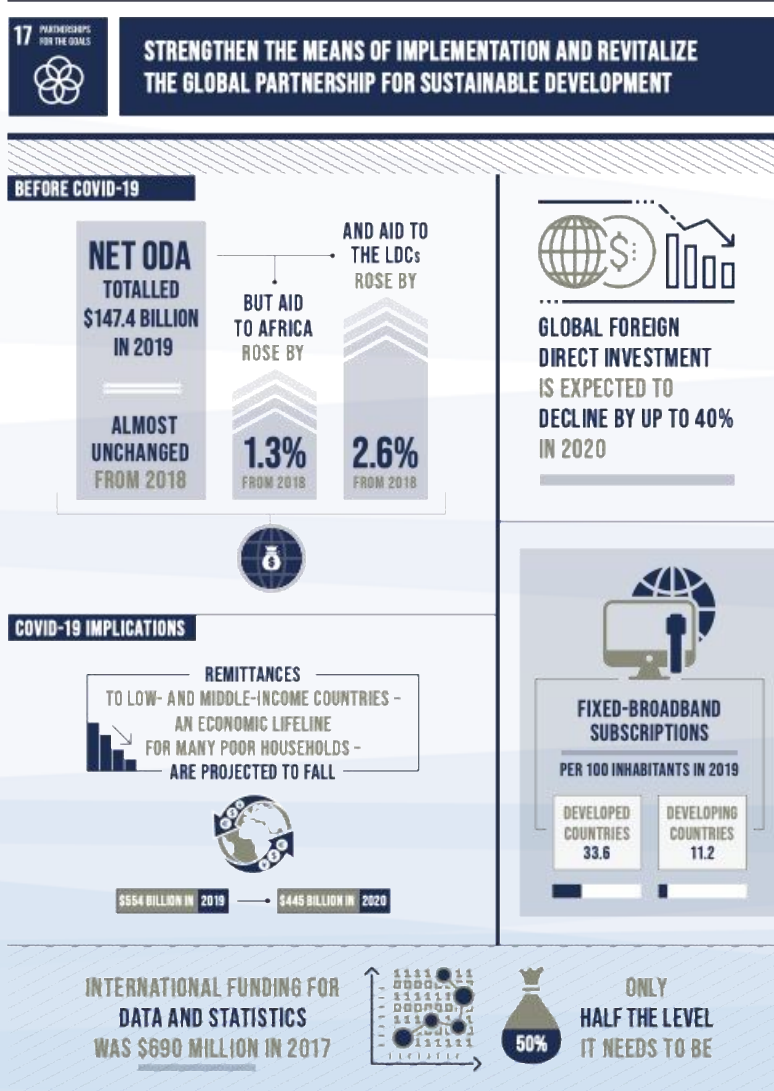


USP 1: Award-winning IT security & data protection

- EPACTO (and LHIND) are **ISO 27001 certified**
- EPACTO is regularly checked by IT security assessments (e.g. Pentests)
- Hosting and operations as Software as a Service (SaaS) within the LHIND DevOps Platformbased on **Microsoft Azure Cloud**
- **GDPR-compliant** data processing
- Data storage and data processing only within the **European Union** (“Azure Western Europe”)
- Geo-redundant storage and backup strategies in place
- **2-factor-authentication** supported
- **Single Sign On** possible
- “Schrems II” safeguards available but not required as no data is processed outside the EU



USP 2: Speed and efficiency: Partnerships for the goals



- We **combine the markets best solutions** to one ESG management Hub
- We **continuously screen the market** for highly qualified partners to work with
- We select our partners by a broad set of indicators regarding quality, competence and service
- EPACTO offers a **modular, comprehensive portfolio of interlinked ESG solutions**, customizable to fit our customers individual needs and budget
- **Joint forces, shared knowledge, getting things done** together, instead of walls & elbow-culture
- We fully understand our customers needs and we take care of finding the best-fitting configuration
- We **build bridges** between all partners in the network

USP 3: Triangle of Competence – We know IT, ESG and your industry

We know IT. With our expertise and many years of experience in digitalization and tailor-made IT solutions, we are an established, innovative and reliable partner for digital solutions and integration.

As part of the Lufthansa Group, **We know ESG** and we are very familiar with the ESG challenges and requirements.

We bring experience from years of working on sustainability projects with various clients.

Innovative partner
for digitalization

**Environmental
Social
Governance**

Sustainability

Industry
knowledge



We know your industry. More than 300 customers from various industries use our products and services to implement intelligent solutions for a future worth living.

We know the needs and challenges from many years of working together.