



commend

BALANCE

**SUSTAINABILITY REPORT | 2026**



**TRUSTED. COMMUNICATION. ALWAYS.**

**Balance** to us is not just a headline – it's the expression of a steadfast commitment. Surrounded by the mountains, lakes and rural scenery of the Austrian province of Salzburg, we are in a position to enjoy the particular beauty and majesty of nature every day. It has shaped the way we see the world around us, and it keeps reminding us to act responsibly.

This Sustainability Report is intended to document our commitment to harmonise nature, technology and economy in our business practices. As a business we focus on developing technology-based solutions that connect people and help to keep them safe and secure. In doing so we are aware that purpose-driven progress must include respectful our environment.

The photos in this report are meant to reflect our essential driving force and inspiration: closeness to nature, a sincere commitment to acting sustainably, and the pursuit of a proper balance for users of our products, today and well into the future.



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# 1. FOREWORD

For us, sustainability doesn't start with a strategy but with a fundamental commitment.

At Commend, people come first. That is the way it has been since our founding, and that is how it will always be. We firmly believe that honest responsibility should never just think of today but also keep tomorrow in view - including the people we are working with, our social environment, and the world that we share and shape together.

Our goal is to make amazing products that are highly reliable, built with safety and security in mind, and uniquely long-lasting. To us, technology is not just a way to quick-fix solutions but the foundation for a solid promise: our systems are built from the ground up to keep going as technologies evolve, remaining durable, compatible and resource saving all the way. That's our pledge and contribution to ecological sustainability. And that's what Evergreen Technology is all about.

That said, sustainable thinking and conduct does not stop at the technological level. It is also evident in things like social interaction and a working environment that sustains people and community. In relationships that are based on solid mutual trust. And in our commitment to fairness, equal opportunity, and respectful cooperation, whether within or outside the immediate company environment.

It's our firm belief that economic practice and social responsibility should never be thought of as a contradiction in terms. This report tells the story of our development, our ways and values, and our intention, while not being perfect, to become better every day.



**Fritz Gmeiner**

Head of Quality and Environmental  
Management

*Sustainability is part and parcel of our quality and environmental management. Clear structures, continuous improvement and responsible action allow us to ensure transparency, security, and long-term reliability, for people, the environment and our company.*



**Martin Gross**

Managing Director

*It's a great responsibility. To us, sustainable growth means the harmonious combination of economic success with ecological and social considerations. Our report documents the way we act, learn and prepare for the future in order to create real added value for both our society and our environment.*

# 2. ABOUT COMMEND

## 2.1 COMPANY PROFILE

Commend has more than 50 years of market experience as a technical innovator, manufacturer, provider and trusted advisor in reliable security communication. Our market activities are focused on four sectors: Buildings, Industry, Transport & Infrastructure, and Maritime Environments. Our solutions and expert knowledge ensure that communication works reliably at superior levels of clarity and acoustic quality, whenever and wherever they are needed: whether in modern office buildings, noisy industrial facilities, security-critical traffic structures, or on the high seas.

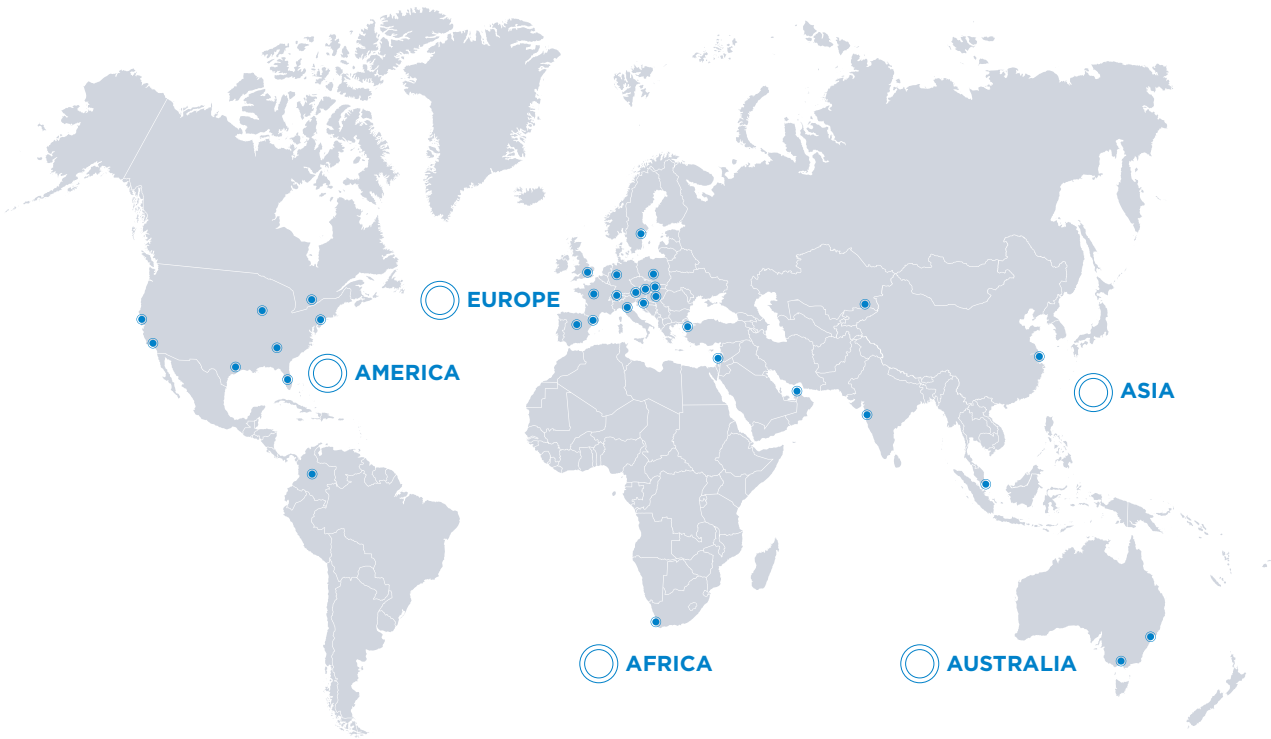
Salient features include:

- **Uncompromisingly clear communication** - even under extreme conditions such as noise, dust, heat, frost, or explosion-prone environments
- **Maximum security** - cyber-secured, protected against vandalism and integrated seamlessly into existing security solutions, built from the ground up on the principle of “Privacy and Security by Design”
- **Long-term reliability** - fully compatible across multiple technology generations and flexibly expandable, thanks to “Evergreen Technology”.

Our goal and mission is to provide real, concrete benefit and assistance wherever there is a need to protect people and assets or enhance the efficiency and security for business workflows. Whatever the application, the trust of our customers in our “Trusted Communication” solutions and services goes hand in hand with the (cyber) protection of their privacy.

Accordingly, Commend has been committed to technical excellence, customer proximity and security “made in Austria” since its foundation. What makes it all possible is the passionate collaboration of more than 550 expert professionals in 23 sales organisations. Together with local partners they represent and implement this corporate mission in more than 60 countries worldwide.

In 2025 the Commend Group achieved an overall turnover of €108 million. As part of the international TKH Group, a leading technology group that specialises in Smart Vision, Smart Manufacturing and Smart Connectivity solutions, Commend maintains a wide-ranging business network and future-focussed corporate strategy.



**23**

SALES ORGANISATIONS



**60+**

COUNTRIES



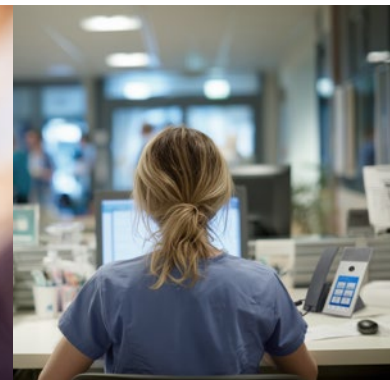
**550+**

EMPLOYEES



**€ 108**

MILLION  
OVERALL REVENUE



# BUILDINGS



# TRANSPORT & INFRASTRUCTURE



## 2.2 WHY COMMEND?

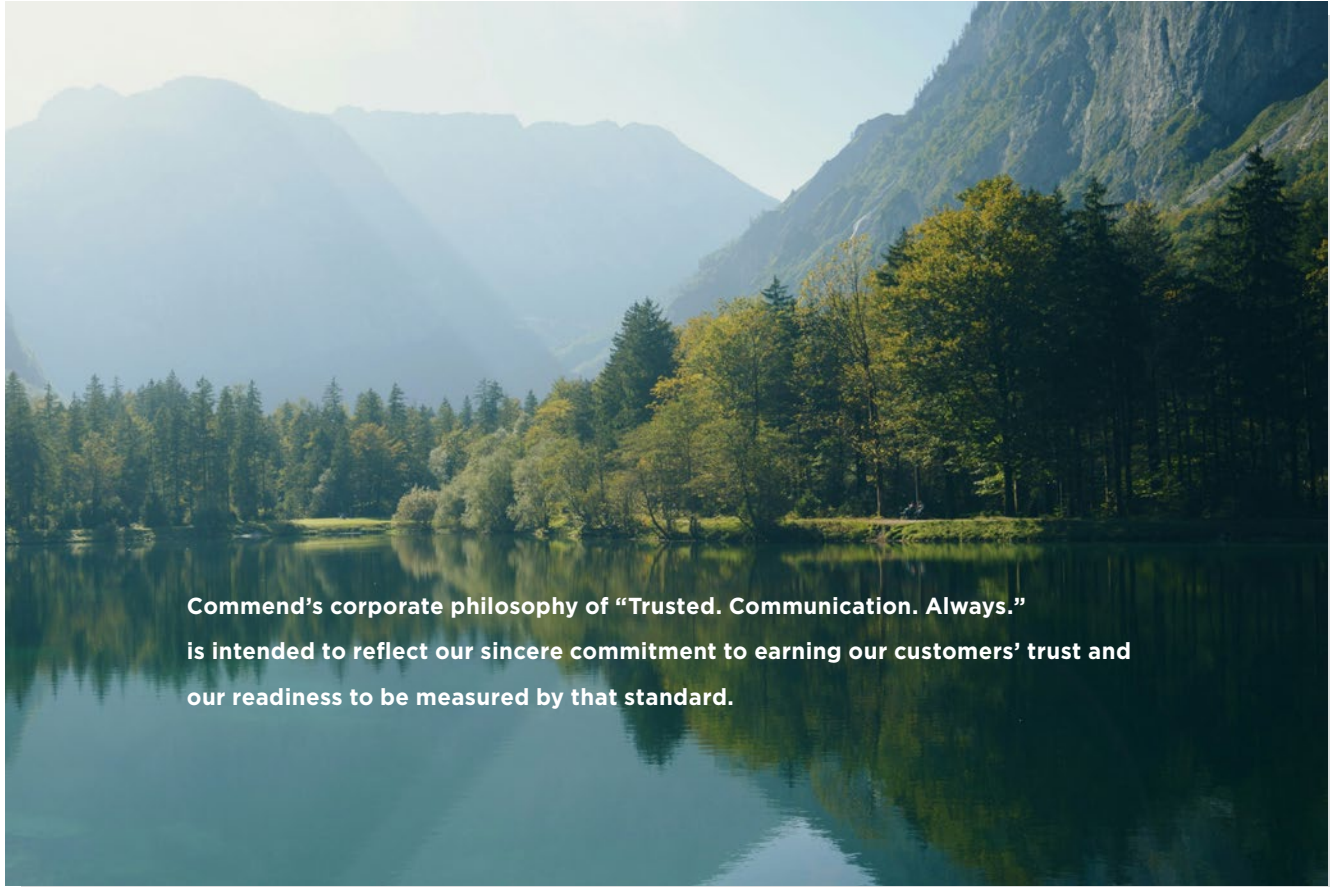
Our key motivator as a company is the desire to help and protect people in their working environment and in everyday life. In doing so, we are committed to helping companies make their processes efficient and secure.

### THESE EFFORTS ARE THE SOURCE AND INSPIRATION FOR OUR CORE VALUES:

We want to serve our customers as a **reliable, supportive partner** that they can trust and rely on, from the initial consultation stage and throughout the entire lifecycle of their Commend solution.

To live up to this promise, we design **communication solutions and services** in accordance with high-level standards in terms of security, longevity, reliability, user convenience and adaptability.

Our resulting corporate goals and activities are firmly rooted in our commitment to **consistent sustainability**. This has a direct bearing on our development, production and sales organisation, and it is also reflected in our corporate culture and in our social and ecological environment.



**Commend's corporate philosophy of "Trusted. Communication. Always."**  
is intended to reflect our sincere commitment to earning our customers' trust and  
our readiness to be measured by that standard.



3

# SUSTAINABLE DEVELOPMENT

An aerial photograph of a mountain valley. In the foreground, there are green and yellowish slopes. In the middle ground, a valley floor is visible with some rocky patches. In the background, a large, rugged mountain range with grey rock faces and some snow patches dominates the scene under a clear blue sky.

3.1 SUSTAINABILITY:  
A QUALITY STANDARD

3.2 IMPLEMENTATION OF  
SUSTAINABILITY GOALS

## LAKE TAPPENKAR

Surrounded by sheer rock walls around 1762 metres above sea level, Lake Tappenkar in the Radstädter Tauern region is one of the largest mountain lakes in the Eastern Alps.

## Sustainable Development Goals

### 3.1 SUSTAINABILITY: A QUALITY STANDARD

We consider sustainability to be an essential quality metric. This applies not just to our products (i.e., their longevity, fail safety, etc.) but also extends to our corporate environment, including our production facilities and processes as well as the various social aspects of our corporate culture.

With this in mind, our sustainable and environmentally sensitive economic practices are focussed on two main goals:

**Technical Sustainability:** Environmental compatibility and optimised utilisation of resources, i.e., elimination of hazardous materials, and prevention of wastefulness and waste matter

**Social Sustainability:** Dedicated focus on customers, employees and social environment, their needs, and the potential for creating sustainable value



A thorough commitment to excellence in quality and setting new industry standards has always been on the Commend Board of Executives' agenda since our foundation. This commitment is still a key motivator for our business activities – even more so today than back then, thanks to the new possibilities open to us now. For example, our modern facilities have made it possible to make sure that every single item that leaves our production lines has passed comprehensive quality tests. This ensures not just a long product lifecycle but also a very low, resource saving return rate.

The high quality of our products and services is the result of our efficient workflows, our supplier selection policy, and the consistent collaboration of our staff who make it all possible. We ensure and verify compliance with our quality standards through regular certifications, audits and trainings.

## **Sustainable Development Goals**

### **QUALITY MANAGEMENT MANUAL**

Our Quality Management Manual is based on Commend International's Corporate and Quality Policy.

The manual documents the quality management system that is implemented and consistently applied throughout our organisation.

Each and every member of our staff is required to conform to these corporate regulations. The personal commitment and contribution to the quality and sustainability has a motivating effect across all our organisational levels. Compliance with the required standards is assessed and documented through regular audits and certifications.



## **COMMITMENT TO ENVIRONMENTAL CARE AND SUSTAINABILITY**

We acknowledge and allow for environmental protection and sustainability in all our business activities. By implementing and meeting ISO 14001 standards, we have committed ourselves to integrating environmentally conscious practices into our operational processes. In addition to minimising waste, this includes reducing emissions as far as possible and ensuring the conservation and efficient use of resources. As a result, we aim to keep improving our environmental performance while sensitising all of our employees and partners to these issues. To be able to keep up with evolving conditions and requirements, we conduct regular analyses and assessments as a basis for adjusting our policies and guidelines.

## Sustainable Development Goals

### CLIMATE IN FOCUS

Climate change is considered to be an enormous challenge today. Observed climatic conditions are the result of a highly complex, dynamic interplay of countless factors. The accurate registration and assessment of each individual factor would by far exceed the limits of today's technology. That is why climate policies focus largely on individual, easily and directly measurable factors, primarily carbon dioxide (CO<sub>2</sub>). This is a natural component of the air we breathe, and it is necessary, among other things, for plant growth. A certain (although small) amount is also generated by industrial processes as in combustion engines. As a globally active organisation we recognise our responsibility to contribute to the reduction of such CO<sub>2</sub> emissions.



To achieve this goal, we employ energy-efficient technologies and processes while promoting the use of renewable energy sources and working continuously to downsize our ecological footprint.

Our sustainable initiatives (see Chapter 4 for details) are intended to keep our ecological impact at a low level while setting a good example for generations to follow. The corresponding targets are prescribed in our Quality Management Manual, with company-wide compliance being mandated.

## Sustainable Development Goals

### 3.2 IMPLEMENTATION OF SUSTAINABILITY GOALS

Based on these conditions and requirements, we have set the achievement of the following milestones on our current sustainability agenda:

Product, environmental and social policy

- 100% CO<sub>2</sub> neutrality in our production environment by 2030 (Scope 1 & 2)
- < 5% waste materials
- < 1% accidents (LTIFR, i.e., Lost Time/Injury Frequency Rate)
- < 4% sick leave ratio
- Employee satisfaction rating: > 8 (of 10)
- Strategic assessment of > 90% of suppliers
- Continuous improvement on sustainability guidelines and targets



## Corporate Culture and Work Environment

### Commitment to Environmental Care and Sustainability

We were able to progressively reduce our CO<sub>2</sub> footprint over the last few years, and we are well on the way to achieving CO<sub>2</sub> neutrality by 2030, as projected.

One of our ongoing main objectives is the further reduction of waste across our range of raw materials. We are constantly working on meeting these ambitious targets, and we aim to reduce the waste rate down to 5% of all materials used.

Our average customer rating for the year 2024 is 7.8, falling short of our target of 8.5. We take this as an incentive to intensify our efforts towards a stepwise improvement of our customer rating. By the end of 2025, 90% of our suppliers (with purchase volumes exceeding 1 million) had already committed themselves to compliance with our "Code of Supply" (see Chapter 6.2 on Compliance and Ethics for details). This corresponds to our projected target ratio.

We are happy to report a 0% industrial accident rate for 2025, which confirms the success of our safety and security efforts.

The average time per FTE spent on further education was 19.4 hours, more than 21% above our target of 16 hours.

Another positive trend is evidenced in the sick leave ratio, which could be reduced significantly compared to 2025. With a quota of 1.6% we not only reached our target of 4% but were able to stay well below it.

With only 12 g/km of CO<sub>2</sub> emissions, our company fleet (30 vehicles) kept more than 87% below the pre-set limit of 95 g/km.

Our Employee Satisfaction Survey for 2025 yielded a rating of 8.1, once again exceeding our set target of 8 (on a scale of 1 to 10). As for compliance with our Code of Conduct, not a single infraction was reported in 2025.



**4**  
**ENVIRONMENT**



4.1 ENVIRONMENTAL MANAGEMENT SYSTEM

4.2 ENERGY/RESOURCE  
SUPPLY AND CONSUMPTION

4.3 OPERATIONAL WASTE MANAGEMENT

4.4 MATERIAL UTILISATION AND RECYCLING

4.5 SUPPLIERS AND SUPPLY CHAIN

4.6 ORGANISATIONAL MEASURES  
TOWARDS EMISSION REDUCTION  
AND CLIMATE PROTECTION

# HOCHKÖNIG

Looming 2941 metres above sea level with a topographic prominence of 2181 metres, Mount Hochkönig is one of the geographically most prominent mountains in the Alps.

## Environment

### 4.1 CERTIFIED ENVIRONMENTAL MANAGEMENT SYSTEM

Our company is fully certified in accordance with International Environmental Standard ISO 14001:2015 (see ISO certificate in the Appendix). Based on this standard, our Environmental Management System ensures that all relevant environmental aspects are systematically registered, assessed and adjusted as needed. This allows us to monitor and ensure compliance with legal requirements and enabling an environmentally conscious use of resources. To keep these objectives

in focus, we have made environmental protection an integral part of our corporate goals. We also set clearly defined responsibilities and schedule regular trainings to sensitise and motivate our staff to environmentally responsible action. As a result, taking possible ecological consequences into consideration comes naturally whenever operational decisions are taken.



## 4.2 ENERGY/RESOURCE SUPPLY AND CONSUMPTION

We have our energy flow audited and rated regularly in accordance with the Energy Efficiency Act (EEA). This includes identifying any potential for optimisation. Based on the results of this audit we set measurable annual environmental targets, including factors from energy consumption to waste prevention and resource efficiency. The achievement of these objectives is regularly verified, assessed and documented. The results are then included in our Management Review as a basis for further measures. This continuous audit and revision procedure allows us to ensure the reliable sustainability of our production and management processes. This includes long-term measures, such as the continuous optimisation of our facility equipment and the integration of new technologies for environmental data monitoring and analysis. Apart from our energy consumption, we also leverage these processes to register and analyse our current autarchy level as a metric for further improvement.

To enable further improvement and CO<sub>2</sub> reduction, we document any emerging energy and water saving potential. Measures derived from this process range from optimising our building equipment to leveraging latest technologies for measuring and analysing environmental conditions.

Our underlying key objectives are centred around raising our share of self-generated energy and progressing on our way to full self-sufficiency. To document our progress, we leverage digital systems for energy and environmental performance analysis. By 2021, the energy footprint measured by the EEA Audit of our operational facilities confirmed our utilisation of 100% renewables (water, wind, biomass, solar energy, and other ecological sources) from predominantly (2/3) domestic sources.

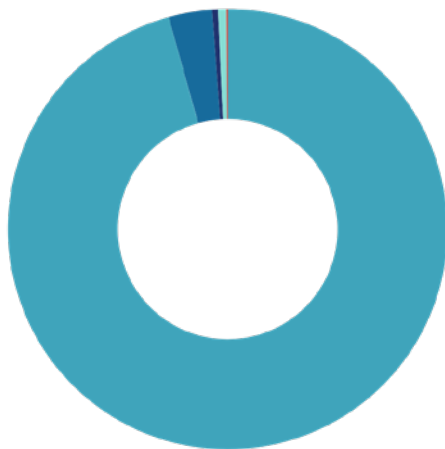
## Environment

### ENERGY LABELLING

(AS PER §78 I. II ELWOG 2010, STROMKENNZEICHNUNGSVO 2022)

### ENERGY LABELLING

as per §78 Section 1 and 2 ELWOG 2010 and Stromkennzeichnungsverordnung 2022 – KenV 2022  
for the period from 1 January 2023 to 31 December 2023



- Hydropower (95.67)
- Wind Energy (3.22)
- Solid or Liquid Biomass (0.4)
- Solar Energy (0.64)
- Other Eco-power (0.08)

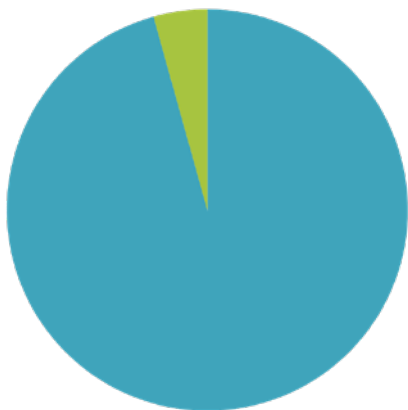
Energy Source	Provider Mix in %
1. Hydropower	95.67
2. Wind Energy	3.22
3. Solid or Liquid Biomass	0.40
4. Solar Energy	0.64
5. Other Eco-power	0.08
<b>Renewable Energy Sources</b>	<b>100.00</b>



## ENERGY LABELLING

Provider Mix from 01/2023 to 12/2023, Salzburg AG

Technology



■ Hydropower (95.64)  
■ Other renewable energy sources (4.33)

Certification Sources



■ Austria (63.04)  
■ Norway (36.96)

Combined Supply



63.04% of the proofs of origin for energy labelling were obtained in combination with our electricity supply.

## Environment

As for the sustainable configuration of our energy sources, we were able to set some significant milestones as a result of technical improvements:

### PHOTOVOLTAIC SYSTEM

The installation of a powerful 180 kW DC/160 kW AC Photovoltaic System has enabled us to cover a significant share of our energy requirements. As a result, we have been able to drastically reduce the need to obtain electricity from external sources. 24 charging points are provided for our company e-vehicle fleet. Any excess power generated at our site is fed into the public grid.

### HEAT PUMP WITH ENERGY RECOVERY CAPABILITY

To top up our energy requirement, our heat pump system utilises the waste heat from our workshops to support our heating and hot water system.





## **LED CHANGEOVER IN PROGRESS**

Changing the lighting in all of our operational facilities to energy-efficient LED technology is another ongoing process. When completed, it will ensure a sustained further reduction in our overall power consumption.

## **WATER CONSUMPTION**

We use water meters to monitor our company-wide water consumption on a regular basis. To prevent waste, we sensitise our employees to a sparing use of resources, including water. We also use modern resource-saving fittings and technical equipment. Our regular internal inspections include checks of our water pipework for possible leaks and unnecessary draining.

## **MODERN CENTRAL CONTROL TECHNOLOGY**

We have routed the energy supply lines for our entire operational facilities to converge at a central control and monitoring unit. This way, we are able to continuously register, monitor and, if necessary, adjust our energy consumption. Thanks to this arrangement, we can also minimise our basic energy consumption to sustainable levels and adjust the supply to our operating hours.

## Environment

### 4.3 OPERATIONAL WASTE MANAGEMENT

We take targeted measures to reduce operational waste. In 2024, this allowed us to reduce our overall waste tonnage by more than 1/3, from 45.8 to 30.6 metric tons, compared to the previous year.

This includes primarily electronic waste, compound plastics, sheet glass, stained glass, paper/cardboard/cardboard-based packaging, hardwood, sheet metal, and domestic/commercial waste.

**FROM  
45.8  
TONNES**

**TO  
30.6  
TONNES**



## 4.4 MATERIAL UTILISATION AND RECYCLING

### **Sustainable Product Design: Commend “Evergreen Technology”**

Thanks to our “Evergreen Technology” policy, sustainable product quality was already one of our hallmarks before the term ‘sustainability’ came into common use in the corporate environment. “Evergreen” stands for targeted development with a view to the long-term usability of our products, typically across many product generations.

This includes full backward compatibility, stepwise upgradability, and flexible expandability for many years, usually even decades. At the same time, our products are designed and built to ensure a small ecological footprint and high level of recyclability. As a result, Commend “Evergreen Technology” reduces electronic waste in the long run, saving both resources and investment costs.

Commend systems also integrate seamlessly into complex security applications, such as video surveillance, access control, control desk software or Physical Security Information Management (PSIM) solutions. This allows them to interface with existing equipment, eliminating the need for resource-heavy insular solutions. Based on open interfaces, standard

protocols (e.g., SIP, ONVIF) and a flexible system architecture, we are therefore able to offer our customers a reliable security communication platform for high-security applications. The “Evergreen” quality extends across our entire development and manufacturing process. As a result, it is firmly embedded in the technical genes of the resulting products from the very beginning. The same applies to the cyber-security of our solutions. Designed from bottom up on the principle of “Privacy and Security by Design”, they come with built-in, auto-updating cyber defence mechanisms, which eliminates the need for resource-intensive security add-ons.

### **Sustainability meets Warranty**

The superior manufacturing quality and sustainable longevity of our product series come with the added benefit of long warranty periods. Their deliveries are covered by a full five-year warranty – significantly more than the industry’s usual warranty periods. We also offer our customers comprehensive customer support throughout the entire lifecycle of their Commend solution.

## Environment

# 4.5 SUPPLIERS AND SUPPLY CHAIN

We view our suppliers primarily as partners with a view to cultivating trusted, long-term business relationships in line with our company's claim "Trusted. Communication. Always.". Our main goal is to forge close partnerships with a focus on quality, sustainability, and mutual understanding. Regular communication and annual review meetings with our customers help us to maintain proper transparency and continuous improvement of our cooperation.

### **Regional suppliers and short delivery routes**

Wherever possible, we prefer to work with regionally based partners in order to keep delivery chains and transport distances short and the resulting emission footprint small. Short transport routes not only help to maintain a better ecological profile, they also provide a higher level of flexibility and security of supply. What is more, focussing on regional sources of added value also strengthens our domestic business locations and local supplier network.

### **Sustainable Procurement & Quality Standards**

When adding new providers to our network of suppliers, we prioritise sustainable business conduct and environmental sensitivity as key indicators in our selection process. These requirements also feature prominently in our supplier audits. For example, we consider an ISO 14001 as a positive indicator of a shared commitment to environmental management. Other quality and sustainability certificates (e.g., ISO 9001 or EMAS) also count towards a positive assessment. In addition, we audit our partners regularly in terms of reliability, quality, ecological responsibility, and various social criteria.



### **Audits and Supplier Rating**

Aspects of sustainability are also an important part of our audits and supplier interviews, which we conduct as a prerequisite for collaboration. In doing so, our focus is on mutual support and further development. This is why we will discuss audit results openly with our suppliers. This includes identifying and assisting in leveraging existing potential for improvement. Supplier-specific environmental and quality aspects are documented and fed into our annual supplier auditing process.

### **Resource-saving Logistics**

To avoid waste from packaging, we prefer reusable and returnable packaging where possible. In addition, consolidated deliveries and efficient route planning help us to keep transportation-specific CO<sub>2</sub> emissions sustainably low. We take great care to integrate our partners in this process and to encourage their cooperation in saving resources.

### **Outlook**

Our future plans include the strategic expansion of our collaboration with sustainably minded, certified and regional partners. Overall, we intend to intensify our focus on aspects of sustainability within our procurement and supplier selection processes. We are also planning to extend our level of transparency along our entire delivery chain. This will help us to identify possible ecological and social risks early on and counteract them appropriately.

# 4.6 ORGANISATIONAL MEASURES TOWARDS EMISSION REDUCTION AND CLIMATE PROTECTION

Throughout our market organisations, environmental awareness and sustainable practices are part of our everyday working life. All our employees are advised and encouraged to use resources responsibly.

Trainings and further education ensure consistent sensitisation to these issues along with actionable information and practical advice. Complementary programmes, initiatives and processes help our employees to keep the ball rolling in terms of environmental sustainability.

### **Administrative Measures**

We offer our employees company subsidised “Klimatickets” that entitle them to free rides on public transport. This service has met with great popularity among our working staff ever since its introduction. For commuters who depend on their car for mobility, we offer the option of working remotely from home to reduce travel times and emissions. The same applies to first-time interviews with job applicants, which we prefer to conduct online.



### **Sustainable Backup Energy Supply for Production and Company E-Fleet**

To cover our day-to-day energy requirements, our production facilities and (to a lesser extent) our EV/hybrid-only company fleet use a modern photovoltaic system. The charging power is controlled by an intelligent management system that adjusts the output to the fluctuating level of production. High solar power output automatically translates into a higher charging power at the EV charging point. If PV output levels are low (due to unfavourable weather conditions), the available EV charging power is lowered accordingly. This optimised use of renewable energy helps us to efficiently reduce our overall CO<sub>2</sub> footprint.

### **Emission Monitoring**

The emissions from our operational processes are monitored and analysed regularly by our ISO 14001:2015 compliant environmental management system (see [certificate](#)). Based on the results, appropriate measures are taken to meet target conditions.

### **Outlook**

In all of the above-mentioned areas – i.e., e-mobility, intrinsic resource consumption, trainings, and administrative support initiatives – our strategic plans call for further systematic expansion and continuous technical upgrading to maintain and ensure the long-term improvement of our sustainability profile.

**ISO 14001  
Certificate**





5

**SOCIAL  
COMMITMENT**



5.1 EMPLOYEES

5.2 SOCIAL COMMITMENT

## UNTERSBERG

Dwarfing Salzburg's Mönchsberg, Kapuzinerberg and Gaisberg, the Untersberg ranks as one of the city's prominent mountains in the vicinity of the city.

## Social Management

We firmly believe that sustainable business practices should not be limited simply to a resource saving and environmentally compatible use of technology and materials. Where sustainability is concerned, we always keep the most critical resource of them all in view: people – i.e, our colleagues, customers and other persons in our social and cultural environment. Our commitment to social sustainability therefore includes the people both in our immediate business environment and in our regional and cultural setting.

## 5.1. EMPLOYEES

### 5.1.1 Industrial Safety

We consider it an essential objective within our business strategy to consider people not just as a “human resource” or economic factor, but as persons with individual abilities, needs, intentions and perspectives. This is why the protection, safety and wellbeing of our employees are emphasised as essential sustainability factors throughout our organisation.

### **External and Internal Supervision**

At Commend, our company-internal experts work hand-in-hand with external professionals to ensure comprehensive workplace safety. Their main focus is on compliance with relevant legal requirements regarding occupational safety and security. This responsibility includes multiple inspection visits of all operational areas every year. Any risks or potential for improvement identified on these occasions are diligently documented as a basis for actionable measures.

### **Safety & Security Training**

All our employees are required to attend regular training sessions that raise awareness, provide information on avoiding industrial accidents, and teach relevant first-aid techniques. Our onboarding processes also include mandatory training sessions on workplace security, fire safety, and first aid.

### **Technical Support and Prevention**

Our specially designed, IT-supported inspection system ensures that inspections of facilities, tools and security equipment in the entire operational environment are performed according to schedule. Our efforts to ensure the safety and security of our processes and facilities include avoiding the use of hazardous materials and substances wherever possible. However, where such use is necessary, we ensure that the substances are properly assessed by our hazardous material expert to ensure adequate protection.

### **“Safety First” Culture and Emergency Prevention**

Throughout our organisations, we have trained first-aid attendants standing by to provide instant emergency assistance if the need arises. In addition, trained safety counsellors are available to our staff at any time to offer advice and support as required. We also conduct regular security drills and provide announcements to further ensure a consistently sustainable security culture on all corporate levels.

## Social Management

### Outlook

Further improvement in terms of occupational safety, accident avoidance and risk mitigation will remain high up on our list of sustainability goals. One specific initiative is centred around the expansion of our digital support systems. This will allow us to make security inspections, trainings and hazardous material management even more efficient in the future. Further strengthening security awareness on all levels of our organisation is another fixed item on our sustainability agenda.

### 5.1.2 Employer Quality

#### Benefits and Perks

Commend employees enjoy a wide range of of perks, support and subsidised privileges. These benefits range from discounts and coupons for a variety of retailers and service providers to free accident insurance, sponsored low-vision aids for VDU workers, and subsidised public transport passes for commuters.

#### Occupational Health Care

Where sustainable employee development is concerned, the physical and mental well-being of our employees is our foremost priority. That is why all of our employees may consult company doctors and psychologists free of charge.



## **Employee Satisfaction Surveys**

Surveying the level of employee satisfaction at regular intervals is essential for maintaining a healthy, sustainable corporate culture. As part of our regular employee satisfaction surveys, each Commend member of staff has the opportunity to provide open feedback on any corporate issue. The results of these surveys provide valuable insights into the prevailing atmosphere among our employees. This, in turn, serves as a guide when it comes to ensuring proper, sustainable employee leadership. This frequently allows us to identify challenges, discover new potential and implement sustainable objectives.

## **Staff Council**

We are confident that including employees in the decision-making process is a vital and valuable element of a sustainable corporate culture. As an executive-level department with direct responsibility to the Board, our Staff Council consists of colleagues from all areas of our organisation. Works Council members meet regularly with the Board to discuss current issues and measures.

## **5.1.3 Training and Further Education**

Promoting training and further education for our entire staff is another key element of our overall sustainability strategy. This is why we take great care to ensure a high level of professionalism and commitment when it comes to our educational resources. German language courses not only support everyday communication, they also help non-native speakers to take part in the local social and cultural life. Our programmes also include foreign language courses to strengthen our international collaboration within our worldwide group of companies.

We also organise intercultural trainings and workshops to raise awareness of different cultural backgrounds. This is to encourage and ensure respectful cooperation across cultural and geographic borders. Time management and conflict resolution tutorials are included in the overall programme. Both are crucial to ensuring and improving collaboration and preventing stress and burnouts.



## Social Management

One of our main priorities is ensuring the mental wellbeing of our staff. For this reason, our trainings and tutorials focus on practical methods of dealing with stress, but also on promoting resilience and educating workshop participants on how to recognise stress and talk openly about it. Our team leaders are in the process of acquiring this competence themselves to reinforce our corporate culture of mutual trust and support. To aid in these efforts, we have an industrial psychologist and a medical doctor standing by for individual consultation.

Our range of related services also includes the opportunity to enrol on external special trainings in relevant areas. This is to enable participants to stay up to date in these special fields and support the proper framework for continuous innovation. These measures also reflect our firm belief that further education should not be an end in itself but has to be an integral part of our sustainable growth and further development as a business. Overall, we intend to combine proper qualification, integration and wellbeing into a well-rounded overall concept that allows us to ensure both the long-term success of our business and the satisfaction of our staff.

### 5.1.4 Diversity and Equal Opportunity

Internationality is not just reflected in our corporate name (“Commend International”) but is also part of our corporate DNA. We have natives from more than 20 countries working in our offices at Commend International in Salzburg, Austria. As an innovation-driven business enterprise we welcome creative and professional diversity regardless of nationality or age. Moreover, we are committed to the principle of equal opportunities for men and women, independent of their social or cultural background.

## 5.2 SOCIAL COMMITMENT

### 5.2.1 Social Responsibility that Transcends the Corporate World

Social responsibility has always been part of Commend’s corporate genetic makeup. In our view, sustainability is never just about acting in ecologically sensible fashion. It must also support and strengthen society as a whole. We like to promote things that allow people to communicate and come together, whether through physical activity and solidarity, art and cultural inspiration, or prudent business decisions.

## **Targeted, Social & Sustainable**

### **Selection of Business Partners**

Whenever we need to book catering firms or external hotels for our seminars or workshops, we deliberately choose providers who are committed to social or charitable causes, or ones with an eco-label certification. We prefer to firms that meet this profile, provided they have the required capacities to fill our order. One example is our long-standing collaboration with “Diakonie Salzburg”, a local caterer and dedicated employer of people with disabilities. This and other arrangements allow us to combine our business activities with a concrete social benefit.

### **5.2.2 Charity Challenge – On the Move for a Charitable Cause**

Initiated by a Commend member of staff in 2017, the “Charity Challenge” running competition for business teams has since grown into a veritable movement that enjoys great popularity in Salzburg. For three months every summer, competing teams of employees from regional companies accumulate as many kilometres as possible by running, walking or hiking. Each kilometre is rewarded with a sponsored amount that counts towards a charitable donation. Commend acts as the official organiser and active participant in the event to promote the underlying spirit of collaboration,

solidarity and charity. In 2024, 58 participants from multiple teams achieved an overall total distance of 15,600 kilometres, raising 4,000 euros in donations for JoJo, a local charitable organisation. Since its inception, the event has been raising more than 200,000 euros for disadvantaged children.

Charity Challenge: <https://charity-challenge.at>

### **5.2.3 Arts & Culture: Key Elements of Our Corporate DNA**

Local art and culture and its promotion has been near and dear to us at Commend for many decades. Many of our employees are actively involved in the creative arts, whether as musicians, visual artists or art enthusiasts. One of the artistic highlights at Commend is our annual Art Calendar, which we publish in collaboration with Salzburg-based artists to put their works in the limelight. The official presentation during our annual Commend Punch Party on the first Thursday in December has evolved into a highly popular special feature of cultural life at our company. To complement the calendar, we also give away exclusive fine-art prints that are produced in cooperation with regional artists. The Calendar project allows us to reconcile economic activity with cultural responsibility by creating spaces where inspiration and creativity can flourish.





6

**CORPORATE  
GOVERNANCE**



6.1 GOALS AND OBJECTIVES

6.2 COMPLIANCE AND ETHICS GUIDELINES

6.3 DATA PROTECTION/PRIVACY AND IT SECURITY

6.4 RISK MANAGEMENT

# KRIMMLER WASSERFÄLLE

With a nominal head of 380m, the Krimmler waterfalls in the provincial region of Salzburg rank as Europe's highest waterfall and the world's number 5.

## Corporate Governance

This process is conducted in line with our commitment to a sustainable, ecologically and economically responsible business and corporate leadership. In addition to our leadership structures, this also applies more generally to our entire corporate culture, our statutes, policies and guidelines, as well as to our responsibilities towards our staff, our customers, and our social and natural environment at large.

### 6.1 GOALS AND OBJECTIVES

Our ability to achieve our strategic sustainability objectives depends crucially on the trusting cooperation of everyone involved. We therefore expect full active compliance with our Code of Conduct from our employees, and documented compliance with our Code of Supply by at least 90% of our suppliers with more than 1 million of annual purchasing volume. These objectives are tracked actively at our respective departments. This includes regular assessments as a basis for further strategic action.



## 6.2 COMPLIANCE AND ETHICS GUIDELINES

### 6.2.1 Code of Conduct

Our [Code of Conduct](#) applies throughout our organisation and is the natural result of our core values (see Chapter 2 “About Commend”). We affirm our responsibility with respect to our employees, customers and business partners. As a result, we conduct our business in accordance with the principles of honesty, integrity and transparency, based on the following tenets:

#### **Employees**

We invest in the creation and maintenance of a working environment in which people can rely on mutual respect and trust; where everyone shares a sense of responsibility for our company’s business results and reputation. All our employees can depend on being provided a safe working environment, healthy working conditions, and consistent support of their skills and talents.

#### **Customers**

Our promise to our customers covers the delivery of products and services that offer a maximum of added value in terms of price and quality. Our intention when designing products is to make them sustainable while ensuring that they meet the needs and wants of our customers and end users. Contracts are secured and executed on a strictly commercial basis.

#### **Business Partners**

Decisions regarding the awarding of contracts and cooperation with suppliers, sub-contractors, customers and other business partners are based solely on objective criteria and conscientious considerations. Commend expects its business partners not to abuse the trust shown in them by Commend.

## Corporate Governance

### Economic Aspects

To be sustainable as a business and to live up to our responsibilities, our company must be profitable. Commend affirms the principles of a free market economy under the conditions of a fair and equitable competition. Our employees therefore act in accordance with the standards of fair competition and compliance with all applicable rules and regulations.

As a result, we pledge to use our assets prudently and to invest in the know-how and skills of our employees, and in measures that ensure a sustainable, resource-saving environmental compatibility. We expect our suppliers, business partners and customers not to abuse our trust in them, and that they endorse the principles of this Code of Conduct or their own equivalent Code of Conduct.

### Integrity

Our employees are required to act in an ethically correct and socially responsible manner when securing and awarding contracts. They will comply with applicable national and local regulations and with the provisions of our Code of Conduct. Our employees are also required not to mix their private interests and activities with those of Commend. Business decisions will be taken exclusively on the basis of objective commercial principles. Our employees are not permitted to give or accept gifts, invitations or other benefits with the intention of securing a financial or commercial advantage. Any gifts given or received under acceptable ethical conditions must not exceed a value of €100. Any business contracts and transactions will be properly documented and made available for inspection and auditing purposes.



### **Confidentiality**

Our employees are pledged to strict secrecy with respect to confidential corporate information, except where disclosing such information is required by law. This obligation of confidentiality remains effective after the termination of an employment contract. In individual cases, an exemption to this rule may be granted by the Executive Board.

### **Social Responsibility**

We view our company as a significant part of the social environment in which we operate. We therefore consider social involvement to be an essential responsibility of ours. Furthermore, we want to offer our employees an optimal working environment and solid working conditions. This includes a commitment to complying with all relevant legal and social requirements. At the same time, we want to reinforce our position as an attractive employer that profits our immediate environment and the entire region in a sustainable fashion. As a technical innovator, we recognise our responsibility to join forces with our partners in leveraging our creative potential in order to raise environmental awareness and the development of solutions that reconcile economic interests with environmental protection and resource efficiency.

### **Human Rights**

Commend operates on an international level and is actively committed to supporting and promoting internationally recognised human rights. We acknowledge specifically the applicable standards and principles set out in the Universal Declaration of Human Rights. We therefore take great care to avoid activities or circumstances that imply corruption or the violation of human rights. While we ensure a proper level of respect for the host countries in which we operate, we nevertheless oppose any form of corruption or human rights violation.

## Corporate Governance

### Sponsorships

When Commend sponsors sporting, cultural and other social activities, it does so under the condition of full transparency. We conduct and participate in sponsorship activities exclusively on a written agreement stating the sponsor's performance and the recipient's consideration. Our sponsorship must never give the impression that the purpose is to secure receipts other than the stated consideration. As sponsor we will not exert any undue influence on the sponsorship events. Charitable donations must never endanger the impartiality of the recipient or give the impression to that effect. Moreover, sponsored donations must never be given on the condition of reciprocal benefits.

### Compliance

Compliance with this [Code of Conduct](#) is essential to the sustained success of the Commend Group. Our Executive Board will therefore ensure that all employees are familiar with, and comply with, the guidelines set out in the Code. Compliance is verified regularly by the Executive Board and the respective heads of department. Employees who are aware of a violation of the Code of Conduct are required to report this to the in-house Confidentiality Officer. Reports of this kind are given in confidence to ensure that the reporting person suffers no detriment as a result. The conditions specified in the Code of Conduct are binding for all employees. Any violation will be sanctioned accordingly.

### Code of Conduct





### **6.2.2 Code of Supply**

As reflected in our Code of Conduct, Commend stands for the principles of responsible business practices. We therefore enforce a strict zero-tolerance policy with respect to unethical business behaviour. We also expect our suppliers to conduct their business in an ethical fashion. As our partner they have to comply with all statutory laws, the conditions stated in this Code of Supply, and any applicable contractual obligations to Commend. This Code of Supply specifies the main terms and conditions that a supplier must meet in terms of their business activities to be our supplier.

#### **General Provisions**

Our suppliers are obligated to act in fairness and integrity in conducting business with Commend, and to refrain from unethical conduct. We expect our suppliers to comply with all international and applicable national rules and regulations of the countries in which they operate.

### **Conduct with Respect to the Environment**

Our suppliers have to comply with all applicable national laws, regulations and standards pertaining to the protection of the environment. We expect them to implement and maintain a suitable Environmental Management System as per ISO 14001 or equivalent international standard. This is to minimise environmental impact and hazards while improving environmental protection in their everyday operations.

### **Conduct with Respect to Human Rights**

Our suppliers agree to acknowledge and respect the fundamental human rights as protected by national statutory laws. We also expect our suppliers to recognise and apply the labour standards established by the International Labour Organisation (ILO), taking into due account any and all locally applicable rules and regulations. This includes the following stipulations: Employees are free in their choice of employment, as confirmed by the Universal Declaration of Human Rights. We expect our suppliers to prohibit and refrain from any child labour within their organisation.

## Corporate Governance

### **Conduct with Respect to Occupational Health and (End User) Safety**

We expect our suppliers to provide their staff with a safe working environment , thereby complying with all applicable national health and safety regulations. Furthermore, we expect that they implement and maintain a suitable occupational health and safety management system as per ISO 45001 or an equivalent national standard. We also expect our suppliers to ensure and protect the health and safety of their employees, and that they avoid and prevent unsuitable or adverse working conditions. Our suppliers are also expected to take all the appropriate steps to ensure the safety of consumers (i.e., end customers).

### **Ethical Conduct**

At Commend we expect our suppliers to comply with all international and national anti-corruption laws, regulations and conventions. In particular, we expect our suppliers to effectively prevent their employees, sub-contractors and associates from offering, promising or granting our employees or related parties benefits or preferential treatment of any kind in return for the awarding of contracts.



### **Continuous Improvement**

Our suppliers are required to take immediate remedial action if they are aware of violations against any of the above-mentioned provisions. The Management System maintained by our suppliers must include written performance objectives, milestones and implementation plans to ensure the continuous improvement of their social, labour-specific, ethical and environmental performance. This requirement includes regular audits and assessments of their current performance to ensure the following:

- Commend is entitled to audit its suppliers to assess compliance with this Code of Supply.
- Commend will terminate its partnership with suppliers who fail to comply with the Code of Supply.
- Suppliers that are unable to (fully) comply with this Code of Supply are required to inform Commend in detail about this non-compliance, indicating if and when full compliance will be restored.
- Upon request our suppliers agree to provide Commend with detailed information on any items of this Code of Supply.
- Our suppliers are also required to ensure compliance with our Code of Supply by taking appropriate measures to communicate the above-mentioned requirements and stipulations to their executives, employees and sub-contractors.

## Corporate Governance

### 6.2.3 Whistleblower Policy

The commitment to ethical conduct has been in force at Commend since its foundation more than 50 years ago. The guidelines and procedures to be followed in the event of unethical conduct is set out in our [Whistleblower Procedure](#) manual. This regulation applies to all employees who are aware of suspected or confirmed misconduct at the company in terms of

- Criminal or illegal activities
- Violations of our corporate policies and/or procedures (e.g., of our Code of Conduct)
- Giving or receiving a bribe
- Disclosing confidential corporate information to unauthorised parties
- Dishonest or unethical conduct, such as discrimination, (sexual) harassment, etc.

As a rule, we take whistleblower reports very seriously, provided they are made in good faith and based on concrete evidence. Whistleblowers can submit their report either to their superior or to our in-house

Confidential Officer. The follow-up process includes a preliminary investigation and further fact-finding as a basis for appropriate corrective and disciplinary measures.

Commend's corporate culture encourages free and open communication, even in problematic situations. This helps to identify, assess and resolve many conflicts, misunderstandings and grievances. This notwithstanding, Commend will take all reasonable efforts to protect their anonymity upon request. Personal data will be protected in accordance with the General Data Protection Regulation (GDPR) and will be processed only in the context of the whistleblower proceeding and to the extent necessary for that specific purpose.

**Whistleblowing  
Form**





## 6.3 DATA PROTECTION/ PRIVACY AND IT SECURITY

Data privacy and security is an important integral part of all our product development and manufacturing processes. The trust of our customers in Commend communication technology depends crucially on high-level IT security. This is because our solutions have to be fail-safe and available at any time to help protect people and assets, or even save lives.

That is why we develop and build our products strictly based on the premise of “Privacy and Security by Design”. This ensures that IT security a fully and seamlessly integrated component, unlike in other systems, where these features are provided simply as add-ons.

Our corporate motto is, “Trusted. Communication. Always.” Regular re-certification of our facilities and processes confirms the high IT security standard our customers can expect and trust.

### 6.3.1 ISO 27001 Certification

To ensure the required level of IT security, our entire production environment and related processes are fully certified as per [ISO 27001:2022](#) and equipped with a compliant IT Security Management System. This enables continuous monitoring, control and adjustment of required IT security measures in accordance with this stringent ISO standard.

### 6.3.2 IEC 62443-4-1 Certification

Complementing our [ISO 27001 certification](#), our additional certification in accordance with the [IEC-62443-4-1](#) security standard confirms that our entire product development environment is also equipped with a management system that complies with this international standard.

**ISO 27001  
Certificate**



**IEC-62443-4-1  
Certificate**



## Corporate Governance

### 6.3.3 GDPR

Protecting the personal data of our employees, customers and end users is a top priority at Commend. We will therefore keep this information strictly confidential, pursuant to all statutory requirements, laws and regulations for data/privacy protection, including the European General Data Protection Regulation (GDPR), national regulations of EU member countries, and the Swiss New Data Protection Act (“Neues Datenschutzgesetz” / nDSG).

## 6.4 RISK MANAGEMENT

### 6.4.1 Company-wide

#### ISO 9001 Certification

Our company is equipped with an [ISO 9001:2015](#) compliant Quality Management System to ensure systematic risk identification and control. Our main objectives in this regard include detecting risks early on, mitigating their consequences, and leveraging identified opportunities for sustainable added benefits.

ISO 9001  
Certificate



## **6.4.2 Risk Management**

We have integrated a set of possible environmental and energy-specific aspects into our risk management processes. Among others, these include risks resulting from a possible disruption of our electricity supply, failure of our photovoltaic system, or energy supply bottlenecks

Risks pertaining to our delivery chains are assessed specifically with a view to quality, regional availability and the sustainability of our partners' business practices.

We have implemented preventive measures such as regular maintenance, audits and trainings to ensure that risks are properly mitigated and sustainability effects are strengthened.

### **Strategic Approach**

We consider identified risks not only as a threat but also as an opportunity to improve processes and promote sustainable innovation. Constant monitoring of risk-prone areas allows us to fine-tune our response when new risks or opportunities arise.

### **Communication and Transparency**

High-level risks and the corresponding counter-measures are discussed in our regular Management Reviews. Where identified risks imply a potential impact on sustainability objectives, we will provide this information to our external partners, employees, and stakeholders.

### **Outlook**

The continuous optimisation of our risk management processes is also an essential part of our future strategy. The main idea is to keep enhancing and improving our quality, environmental performance and resource efficiency. To complement this development, we will further proceed with our ongoing effort to interface our risk management consistently with our strategic sustainability planning. Our key objective in this regard is to establish a company-wide risk aware culture that supports proactive action and a sustainability-focussed mindset.

## Corporate Governance

### 6.4.3 Risk Assessment

Where risk management is concerned, our company follows a holistic strategy along the guidelines of the ISO 9001, ISO 14001 and ISO 27001 standards. This integrated approach allows us to consistently identify, assess and mitigate risks in the areas of quality, environment and information security. The overall purpose of this strategy is threefold: to secure and stabilise our business processes; to reduce disadvantages for our employees, our environment and our customers; and to allow us to leverage identified opportunities early on.

Our Quality Management policy also calls for regular risk-specific audits and assessments of our supply chains, key processes and product quality. As for environmentally relevant processes, our focus is on

risks related to our use of energy, resources and hazardous materials, and to potential incidents. As far as IT security is concerned, we monitor risks ranging from cyber attacks to system disruptions and the loss of sensitive data. Thanks to the tight interrelationships between these areas, this provides us with a comprehensive overview of potential risks in our corporate environment.

Regular internal and external audits, combined with documented risk analyses and structured action plans allow us to identify risks early on and take appropriate countermeasures to mitigate or eliminate them.

Employee trainings, preventive maintenance and inspection plans, and well-defined emergency and recovery processes help us to further enhance our organisational safety and security. The results of our risk audits are analysed in our Management Reviews and serve as input to our strategic further development process.

Taken together, all these efforts allow us to contribute significantly to a sustainable, secure and future-ready management of our business.



AUSTRIA

A large, stylized red letter 'A' composed of three thick, parallel diagonal strokes. The left stroke is the leftmost, the middle stroke is slightly to the right, and the rightmost stroke is a vertical bar that forms the right side of the 'A'.

**OBS  
ESSIVE  
ABOUT  
QUAL  
ITY**

# LINKS

## **ISO 9001:2015**

<https://www.commend.com/rd/en/iso-9001>

## **ISO 14001:2015**

<https://www.commend.com/rd/en/iso-14001>

## **ISO 27001:2015**

<https://www.commend.com/rd/en/iso-27001>

## **IEC 62443-4-1**

<https://www.commend.com/rd/en/iec-62443>

## **Web Page**

<https://www.commend.com>

## **About Commend**

<https://www.commend.com/en/why-commend/commend-group/about-commend/>

## **Code of Conduct**

<https://www.commend.com/rd/en/code-of-conduct>

## **Whistleblowing Policy**

<https://www.commend.com/rd/de/whistleblowing>

## **Instagram**

[https://www.instagram.com/commend\\_life](https://www.instagram.com/commend_life)

## **LinkedIn**

<https://www.linkedin.com/company/commend>

## **YouTube**

<https://www.youtube.com/FollowCommend>

## **Charity Challenge**

<https://charity-challenge.at>



**TRUSTED.  
COMMUNICATION.  
ALWAYS.**



Commend International GmbH

Saalachstrasse 51 · 5020 Salzburg · Austria · Tel. +43 662 856 225 · [www.commend.com](http://www.commend.com)

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