

No.	Disclosure & description	Notes/Data collection	Responsible	Frequency
ESRS 2	GENERAL DISCLOSURES			
BP-1	General basis for preparation of the sustainability statement		ACT Steering Committee + Sustainability Manager and team	Annually
BP-2	Disclosures in relation to specific circumstances		ACT Steering Committee + Sustainability Manager and team	Annually
GOV-1	The role of the administrative, management and supervisory bodies		ACT Steering Committee + Sustainability Manager and team	Annually
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies		ACT Steering Committee + Sustainability Manager and team	Annually
GOV-3	Integration of sustainability-related performance in incentive schemes		ACT Steering Committee + Sustainability Manager and team	Annually
GOV-4	Statement on due diligence		ACT Steering Committee + Sustainability Manager and team	Annually
SBM-1	Strategy, business model and value chain		ACT Steering Committee + Sustainability Manager and team	Annually
SBM-2	Interests and views of stakeholders		ACT Steering Committee + Sustainability Manager and team	Annually
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model		ACT Steering Committee + Sustainability Manager and team	Annually
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities		ACT Steering Committee + Sustainability Manager and team	Annually
IRO-2	Disclosure Requirements in ESRS covered by the undertaking's sustainability statement		ACT Steering Committee + Sustainability Manager and team	Annually
E1	CLIMATE CHANGE			
GOV-3	Integration of sustainability-related performance in incentive schemes		ACT Steering Committee + Sustainability Manager and team	Annually
E1-1	Transition plan for climate change mitigation		ACT Steering Committee + Sustainability Manager and team	Annually
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model		ACT Steering Committee + Sustainability Manager and team	Annually
IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities		ACT Steering Committee + Sustainability Manager and team	Annually
E1-2	olicies related to climate change mitigation and adaptation		ACT Steering Committee + Sustainability Manager and team	Annually
E1-3	Actions and resources in relation to climate change policies		ACT Steering Committee + Sustainability Manager and team	Annually
E1-4	argets related to climate change mitigation and adaptation		ACT Steering Committee + Sustainability Manager and team	Annually
E1-5	Energy consumption and mix		Operations Manager	Annually
	Total energy consumption	-> in MWh, -> exclude feedstocks and fuels that are not combusted for energy purposes ->avoid double counting fuel consumption -> not offset energy consumption even if onsite generated energy is sold to and used by a third party; -> not count energy that is sourced from within the organisational boundary under "purchased or acquired" energy;	Operations manager (CZ Quality Manager)	Annually
	(a) total energy consumption from fossil sources;	disaggregate by: (a) fuel consumption from coal and coal products; (b) fuel consumption from crude oil and petroleum products; (c) fuel consumption from natural gas; (d) fuel consumption from other fossil sources; (e) consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources; where applicable disaggregate and disclose separately its non-renewable energy production and renewable energy production in MWh	Operations manager (CZ Quality Manager)	Annually
	(b) total energy consumption from nuclear sources;		Operations manager (CZ Quality Manager)	Annually
	(c) total energy consumption from renewable sources disaggregated by: i. fuel consumption for renewable sources including biomass (also comprising industrial and municipal waste of biologic origin), biofuels, biogas, hydrogen from renewable sources ⁴¹ , etc.; ii. consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources; and iii. consumption of self-generated non-fuel renewable energy.		Operations manager (CZ Quality Manager)	Annually
	Energy intensity based on net revenue			
	information on the energy intensity (total energy consumption per net revenue) associated with activities in high climate impact sectors.	shall only be derived from the total energy consumption and net revenue from activities in high climate impact sectors. specify the high climate impact sectors that are used to determine the energy intensity. High climate impact sector - AWL YES - section C Manufacturing - Manufacture of other electronic and electric wires and cables (Regulation (EC) No 1893/2006)	Operations manager (CZ Quality Manager)	Annually

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	calculate the energy intensity ratio	Total energy consumption from activities in high climate impact sectors (MWh) / Net revenue from activities in high climate impact sectors (Monetary unit)	Operations manager (CZ Quality Manager)	Annually
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions			
	The undertaking shall disclose in metric tonnes of CO2 :	For its associates, joint ventures, unconsolidated subsidiaries (investment entities) and contractual arrangements that are joint arrangements not structured through an entity (i.e., jointly controlled operations and assets), the undertaking shall include the GHG emissions in accordance with the extent of the undertaking's operational control over them . -> include emissions of CO2, CH4, N2O, HFCs, PFCs, SF6, and NF3 . Additional GHG may be considered when significant -> use the most recent Global Warming Potential (GWP) values published by the IPCC based on a 100-year time horizon to calculate CO2eq emissions of non-CO2 gases	Sustainability manager and team consolidates data from branches	Annually
	(a) gross Scope 1 GHG emissions; shall include : -> the gross Scope 1 GHG emissions in metric tonnes of CO2eq; and -> the percentage of Scope 1 GHG emissions from regulated emission trading schemes.	include the gross Scope 1 GHG emissions in metric tonnes of CO2eq ; and the percentage of Scope 1 GHG emissions from regulated emission trading schemes -> disaggregate the information, separately disclosing emissions from the consolidated accounting group (the parent and subsidiaries); and investees such as associates, joint ventures, or unconsolidated subsidiaries that are not fully consolidated in the financial statements of the consolidated accounting group, as well as contractual arrangements that are joint arrangements not structured through an entity (i.e., jointly controlled operations and assets), for which it has operational control.	Sustainability manager and team consolidates data from branches	Annually
	(b) gross Scope 2 GHG emissions; shall include: -> the gross location-based Scope 2 GHG emissions in metric tonnes of CO2eq; and -> the gross market-based Scope 2 GHG emissions in metric tonnes of CO2eq.	the gross location-based and market-based Scope 2 GHG emissions in metric tonnes of CO2eq -> disaggregate the information, separately disclosing emissions from the consolidated accounting group (the parent and subsidiaries); and investees such as associates, joint ventures, or unconsolidated subsidiaries that are not fully consolidated in the financial statements of the consolidated accounting group, as well as contractual arrangements that are joint arrangements not structured through an entity (i.e., jointly controlled operations and assets), for which it has operational control.	Sustainability manager and team consolidates data from branches	Annually
	(c) gross Scope 3 GHG emissions Shall include GHG emissions in metric tonnes of CO2eq from each significant Scope 3 category	include GHG emissions in metric tonnes of CO2eq from each significant Scope 3 category (i.e. each Scope 3 category that is a priority for the undertaking)	Sustainability manager and team consolidates data from branches	Annually
	(d) total GHG emissions = sum of Scope 1, 2 and 3 GHG emissions	disaggregation that makes a distinction of the total GHG emissions derived from the underlying Scope 2 GHG emissions being measured using the location-based method and market-based method	Sustainability manager and team consolidates data from branches	Annually
	GHG Intensity based on net revenue			
	disclose GHG emissions intensity (total GHG emissions per net revenue).	GHG intensity ratio = Total GHG emissions (t CO2eq) / Net revenue (monetary unit) -> present results for the market-based and location-based method -> use total GHG emissions and overall net revenue	Sustainability manager and team consolidates data from branches	Annually
	disclose the reconciliation to the relevant line item or notes in the financial statements of the net revenue amounts (the denominator in the calculation of the GHG emissions intensity required by paragraph 53).		Sustainability manager and team consolidates data from branches	Annually
E5 RESOURCE USE AND CIRCULAR ECONOMY				
IRO-1	Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities		ACT Steering Committee + Sustainability Manager and team	Annually
E5-1	Policies related to resource use and circular economy		ACT Steering Committee + Sustainability Manager and team	Annually
E5-2	Actions and resources related to resource use and circular economy		ACT Steering Committee + Sustainability Manager and team	Annually
E5-3	Targets related to resource use and circular economy		ACT Steering Committee + Sustainability Manager and team	Annually
E5-4	Resource inflows		Strategic buyer + Supply Chain Engineer	Annually
	disclose the following information about the materials used to manufacture the products and services during the reporting period, in tonnes or kilogrammes :		Strategic buyer Supply Chain Engineer	Annually
	(a) the overall total weight of products and technical and biological materials used during the reporting period;		Strategic buyer Supply Chain Engineer	Annually
	(b) the percentage of biological materials (and biofuels used for non-energy purposes) used to manufacture the undertaking's products and services (including packaging) that is sustainably sourced , with the information on the certification scheme used and on the application of the cascading principle; and	The denominator of the percentage indicator is the overall total weight of materials used during the reporting period .	Strategic buyer Supply Chain Engineer	Annually
	(c) the weight in both absolute value and percentage, of secondary reused or recycled components, secondary intermediary products and secondary materials used to manufacture the undertaking's products and services (including packaging).	The denominator of the percentage indicator is the overall total weight of materials used during the reporting period .	Strategic buyer Supply Chain Engineer	Annually
E5-5	Resource outflows			
	Products and materials			
	provide a description of the key products and materials that come out of the undertaking's production process and that are designed along circular principles, including durability, reusability, repairability, disassembly, remanufacturing, refurbishment, recycling, recirculation by the biological cycle, or optimisation of the use of the product or material through other circular business models.		ACT Steering Committee + Sustainability Manager and team	Annually

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	36. Undertakings for which outflows are material shall disclose: (a) The expected durability of the products placed on the market by the undertaking, in relation to the industry average for each product group; (b) The reparability products , using an established rating system, where possible; (c) The rates of recyclable content in products and their packaging.	use as denominator the overall total weight of materials used during the reporting period	ACT Steering Committee + Sustainability Manager and team	Annually
	Waste	Type of waste is to be understood as hazardous waste or non-hazardous waste		
	37. The undertaking shall disclose the following information on its total amount of waste from its own operations, in tonnes or kilogrammes :		Operations Manager (CZ Strategic buyer)	Annually
	(a) the total amount of waste generated		Operations Manager (CZ Strategic buyer)	Annually
	(b) the total amount by weight diverted from disposal , with a breakdown between hazardous waste and non-hazardous waste and a breakdown by the following recovery operation types: i. preparation for reuse; ii. recycling; and iii. other recovery operations.		Operations Manager (CZ Strategic buyer)	Annually
	c) amount summing all three types, with a breakdown between hazardous waste and non-hazardous waste . The waste treatment types to be disclosed are: i. incineration ii. landfill; and iii. other disposal operations		Operations Manager (CZ Strategic buyer)	Annually
	(d) the total amount and percentage of non-recycled waste .		Operations Manager (CZ Strategic buyer)	Annually
	38. When disclosing the composition of the waste , the undertaking shall specify: (a) the waste streams relevant to its sector or activities (e.g. tailings for the undertaking in the mining sector, electronic waste for the undertaking in the consumer electronics sector, or food waste for the undertaking in the agriculture or in the hospitality sector); and; (b) the materials that are present in the waste (e.g. biomass, metals, non-metallic minerals, plastics, textiles, critical raw materials and rare earths).		Operations Manager (CZ Strategic buyer)	Annually
	total amount of hazardous waste and radioactive waste generated by the undertaking, where radioactive waste is defined in Article 3(7) of Council Directive 2011/70/Euratom		Operations Manager (CZ Strategic buyer)	Annually
E5-6	Anticipated financial effects from material resource use and circular economy-related risks and opportunities			
	a quantification of the anticipated financial effects in monetary terms before considering resource use and circular economy-related actions, or where not possible without undue cost or effort, qualitative information. For financial effects arising from material opportunities, a quantification is not required if it would result in disclosure that does not meet the qualitative characteristics of information (see ESRS 1 Appendix B Qualitative characteristics of information);	The quantification of the anticipated financial effects in monetary	Financial Manager	Annually
S1 - OWN WORKFORCE				
SBM-2	Interests and views of stakeholders		ACT Steering Committee + Sustainability Manager and team	Annually
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model		ACT Steering Committee + Sustainability Manager and team	Annually
S1-1	Policies related to own workforce		Sustainability Manager + HR business partner	Annually
S1-2	Processes for engaging with own workers and worker's representatives about impacts		Sustainability Manager + HR business partner	Annually
S1-3	Processes to remediate negative impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce and effectiveness of those actions		Sustainability Manager + HR business partner	Annually
S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions		Sustainability Manager + HR business partner	Annually
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities		Sustainability Manager + HR business partner	Annually
S1-6	Characteristics of the undertaking's employees		HR business partner	Monthly
	permanent employees breakdown by gender (voluntary breakdown by region)	by head count or full time equivalent (FTE)	HR business partner	monthly
	temporary employees breakdown by gender (voluntary breakdown by region)	by head count or full time equivalent (FTE)	HR business partner	monthly
	non-guaranteed hours employees breakdown by gender (voluntary breakdown by region)	by head count or full time equivalent (FTE)	HR business partner	monthly
	total number of employees who have left during the reporting period	total number	HR business partner	monthly
	rate of employee turnover in the reporting period	percentage of employees leaving (turnover rate) = terminates during period / employees at beginning of period	HR business partner	monthly
	the total number of employees	by head count, breakdowns by gender and country	HR business partner	monthly
	the aggregate of the number of employees who leave voluntarily or due to dismissal, retirement, or death in service.	breakdown number of employees left by reason: voluntarily/dismissal/retirement/death	HR business partner	monthly
S1-7	Characteristics of non-employee workers in the undertaking's own workforce			
	Total number of non-employees in the own workforce	headcount or full-time equivalent (FTE); at the end of the reporting period, as an average across the reporting period, or another methodology	HR business partner	Monthly
S1-8	Collective bargaining coverage and social dialogue			
	the percentage of total employees covered by collective bargaining agreements	number of employees covered by collective bargaining agreements/number of employees * 100	HR business partner	Annually
	<i>in</i> the EEA (European Economic Area), whether it has one or more collective bargaining agreements and, if so, the overall percentage of its employees covered by such agreement(s) for each country in which it has significant employment, defined as at least 50 employees by head count representing at least 10% of its total number of employees; and	percentage for each country	HR business partner	Annually

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	<i>outside</i> the EEA, the percentage of its own employees covered by collective bargaining agreements by region	percentage by region	HR business partner	Annually
	the global percentage of employees covered by workers' representatives , reported at the country level for each EEA country in which the undertaking has significant employment; and	<i>number of employees working in establishments with workers' representatives/number of employees * 100</i>	HR business partner	Annually
S1-10	Adequate wages			
	whether all its employees are paid an adequate wage , in line with applicable benchmarks.		HR business partner	Annually
S1-13	Training and skills development metrics			
	the percentage of employees that participated in regular performance and career development reviews ; such information shall be broken down by gender ;		HR business partner	Monthly
	Average number of training hours	<i>total number of training hours offered to and completed by employees per gender category / the total number of employees per gender category</i> (head count figures for total employment and employment by gender reported in Disclosure Requirement ESRS S1-6 shall be used)	HR business partner	Monthly
S1-14	Health and safety metrics			
	the percentage of people in its own workforce who are covered by the undertaking's health and safety management system based on legal requirements and/or recognised standards or guidelines;	broken down between employees and non-employees, head count basis rather!	H&S Representative (CZ Quality Manager)	Monthly
	the number of fatalities as a result of work-related <i>injuries</i> and work-related <i>ill health</i> ;	broken down between employees and non-employees, other workers working on the undertaking's sites (value chain workers)	H&S Representative (CZ Quality Manager)	Monthly
	the number and rate of recordable work-related accidents	rate of work-related injuries = <i>the respective number of cases / the number of total hours worked by people in its own workforce * 1,000,000</i> . broken down between employees and non-employees.	H&S Representative (CZ Quality Manager)	Annually
	the number of cases of recordable work-related ill health , subject to legal restrictions on the collection of data; and	employees (non-employees voluntary)	H&S Representative (CZ Quality Manager)	Monthly
	the number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health	include the first full day and last day of absence, consider calendar days, days on which the affected individual is not scheduled for work (for example, weekends, public holidays) will count as lost days; employees (non-employees voluntary)	H&S Representative (CZ Quality Manager)	Monthly
S1-17	Incidents, complaints and severe human rights impacts			
	the total number of incidents of discrimination, including harassment, reported in the reporting period		Sustainability manager	Annually
	the number of complaints filed through channels to raise concern		Sustainability manager	Annually
	the total amount of fines, penalties, and compensation for damages as a result of the incidents and complaints disclosed above, and a reconciliation of such monetary amounts disclosed with the most relevant amount presented in the financial statements		Sustainability manager	Annually
	the number of severe human rights incidents connected to the undertaking's workforce in the reporting period, including an indication of how many of these are cases of non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises. If no such incidents have occurred, the undertaking shall state this		Sustainability manager	Annually
	the total amount of fines, penalties and compensation for damages for the incidents described in (a) above, and a reconciliation of the monetary amounts disclosed in the most relevant amount in the financial statements.		Sustainability manager	Annually
S2 - WORKERS IN THE VALUE CHAIN				
SBM-2	Interests and views of stakeholders		ACT Steering Committee + Sustainability Manager and team	Annually
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model		ACT Steering Committee + Sustainability Manager and team	Annually
S2-1	Policies related to value chain workers		Sustainability manager Strategic buyer	Annually
S2-2	Processes for engaging with value chain workers about impacts		Sustainability manager Strategic buyer	Annually
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns		Sustainability manager Strategic buyer	Annually
S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions		Sustainability manager Strategic buyer	Annually
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities		Sustainability manager Strategic buyer	Annually
S4 - CONSUMERS AND END USERS				
SBM-2	Interests and views of stakeholders		ACT Steering Committee + Sustainability Manager and team	Annually
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model		Sustainability Manager + Business development manager	Annually
S4-1	Policies related to consumers and end-users		Sustainability Manager + Business development manager	Annually
S4-2	Processes for engaging with consumers and end-users about impacts		Sustainability Manager + Business development manager	Annually
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns		Sustainability Manager + Business development manager	Annually
S4-4	Taking action on material impacts on consumers and end- users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions		Sustainability Manager + Business development manager	Annually

No.	Disclosure & description	Notes/Data collection	Responsible	Frequency
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities		Sustainability Manager + Business development manager	Annually
GOV-1	The role of the administrative, supervisory and management bodies		ACT Steering Committee + Sustainability Manager and team	Annually
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities		ACT Steering Committee + Sustainability Manager and team	Annually
G1-1	Corporate culture and business conduct policies and corporate culture		ACT Steering Committee + Sustainability Manager and team	Annually
G1-2	Management of relationships with suppliers		Strategic buyer + Financial Manager	Annually
G1-3	Prevention and detection of corruption and bribery		ACT Steering Committee + Sustainability Manager and team	Annually
	the nature, scope and depth of anti-corruption and anti-bribery training programmes offered or required	with respect to training	ACT Steering Committee + Sustainability Manager and team	Annually
	the percentage of functions-at-risk covered	with respect to training	ACT Steering Committee + Sustainability Manager and team	Annually
	the extent to which training is given to members of the administrative, management and supervisory bodies.	with respect to training	ACT Steering Committee + Sustainability Manager and team	Annually
G1-4	Confirmed incidents of corruption or bribery			
	the number of convictions and the amount of fines for violation of anti-corruption and anti- bribery laws	number of convictions, amount of fines	Top management Finance manager	Annually
	any actions taken to address breaches in procedures and standards of anti-corruption and anti-bribery	data collection	Top management Finance manager	Annually
	incidents involving actors in its value chain only where the undertaking or its employees are directly involved	data collection	Top management Finance manager	Annually
G1-6	Payment practices			
	the average time the undertaking takes to pay an invoice from the date when the contractual or statutory term of payment starts to be calculated, in number of days	Data collection	Head Accountant	monthly
	a description of the standard payment terms in number of days by main category of suppliers and the percentage of its payments aligned with these standard terms;		Head Accountant	annually
	the number of legal proceedings currently outstanding for late payments ; and	data collection	Head Accountant	quarterly
	<i>Vypracováno dle Nařízení Komise v přenesené pravomoci 2023/2772, Příloha I.</i>			