ESG Reporting with EPACTO

Think digital. Act digital. Together.

[LHIND.de]

As a Sustainable Business, I want to...

...maximize my ESG performance

...be CSRD compliant

...develop a sustainability strategy

...implement the energy transition

...reduce my carbon footprint

...minimize waste production
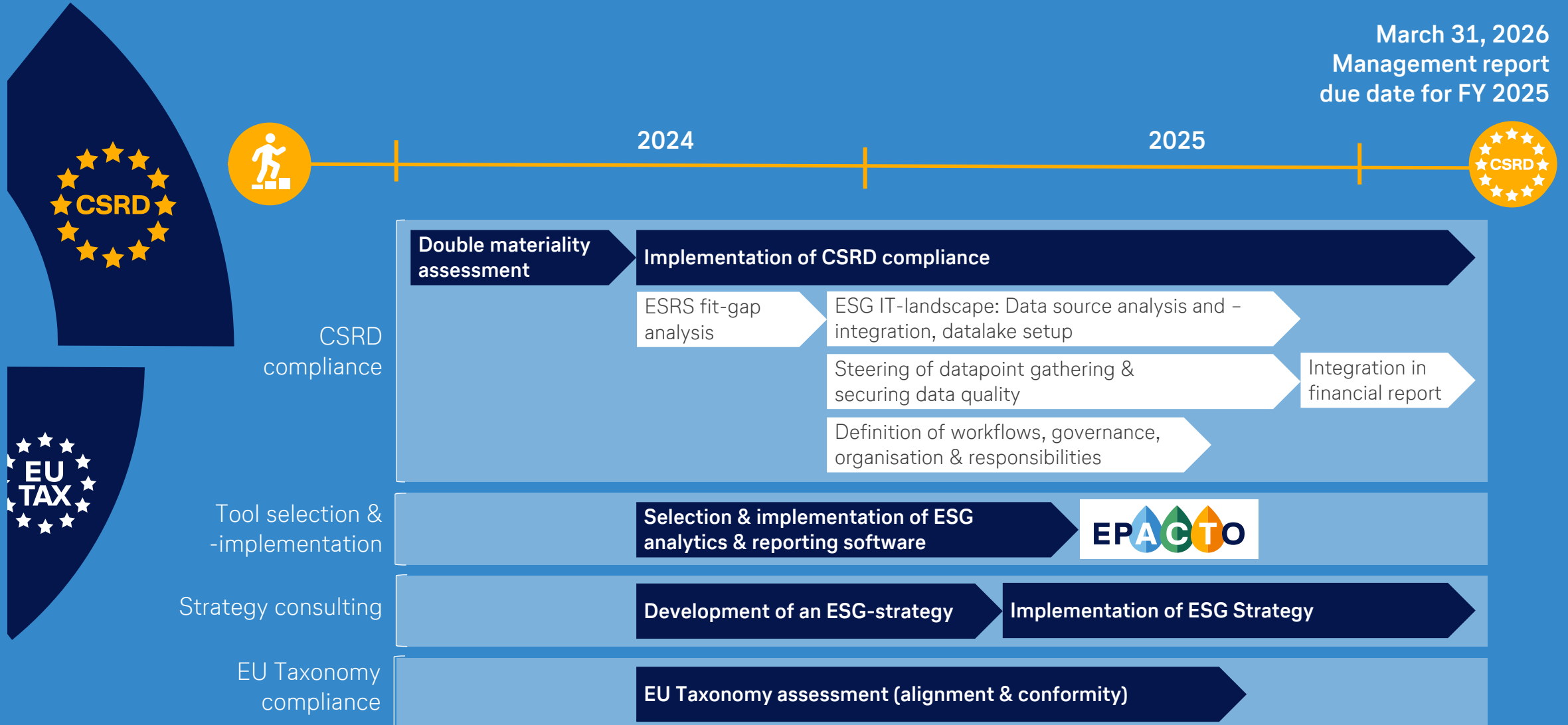
...implement sustainable sourcing practices

CSRD Compliance

We are your partner in achieving CSRD compliance. With a comprehensive suite of solutions, we support you through the evaluation of legal requirements and your business's status quo, the development of a sustainability strategy as well as a roadmap, communication and involvement of your stakeholders throughout the process.

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

**March 31, 2026
Management report
due date for FY 2025**

2024

2025

CSRD compliance

Double materiality assessment

Implementation of CSRD compliance

ESRS fit-gap analysis

ESG IT-landscape: Data source analysis and – integration, datalake setup

Steering of datapoint gathering & securing data quality

Integration in financial report

Definition of workflows, governance, organisation & responsibilities

Tool selection & -implementation

Selection & implementation of ESG analytics & reporting software

EPACTO

Strategy consulting

Development of an ESG-strategy

Implementation of ESG Strategy

EU Taxonomy compliance

EU Taxonomy assessment (alignment & conformity)

EPACTO: Your holistic data-based sustainability management tool | features

EPACTO

Performance Cockpit

Reporting Cockpit

Impact Cockpit

Data Cockpit

Performance Cockpit

- **Transparency** in your specific ESG performance to efficiently **target the relevant areas** in the business core
- **Link** your ESG performance to your financial performance
- Perform **in-depth analysis** (e.g. actual vs. target comparisons, forecasts, ESG target paths) to **identify relevant fields of action**

Impact Cockpit

- **Compare** the cost and sustainability impacts of your initiatives by calculating a **Sustainability Score**
- **Prioritize** projects with the highest impact
- **Track** all your sustainability-related activities and report on the **EU Taxonomy**
- Make **future-proof** business decisions

Reporting Cockpit

- **Meet legal reporting requirements** with minimal effort
- Connect and collect all datapoints, efficiently creating your **CSRD Report**
- Intuitive **workflows** that guide you effi-ciently **step-by-step**
- Fulfills strong **audit requirements** such as **approver roles** and **4-eye-principal**

pwc

Data Cockpit

- Your ESG knowledge center with all **quantitative and qualitative ESRS data points**
- Shared and secure sustainability database for all your ESG data (**single source of data truth**)
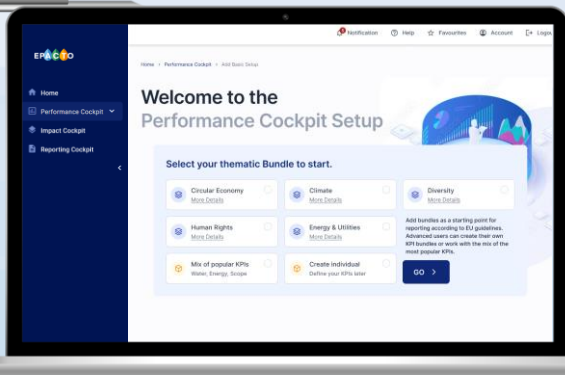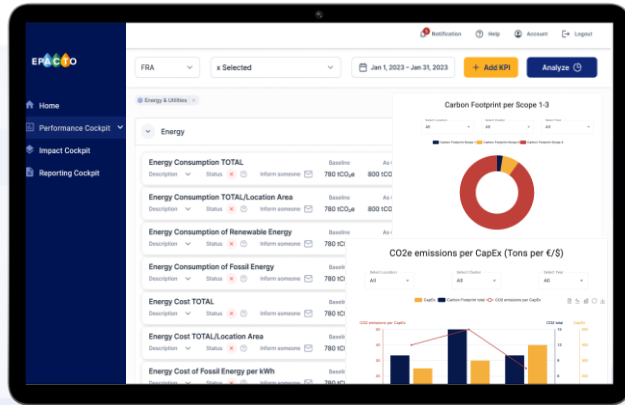- Setup and collect data corresponding to your individual company structure

EPACTO | deep dive 'Performance Cockpit'

Business value 'Performance Cockpit'

- Monitor and understand your ESG performance and start working on creating impact
- Map out your ESG pathway and forecast the achievement of goals

Define, cluster & select your KPIs

- Use our comprehensive ESRS KPI Pool or add your own KPIs
- Monitor individually relevant KPIs or reporting standards
- Assign KPIs to individually defined performance areas
- Set individual and science-based ESG to-be targets

Collect your ESG data

- Consolidate & manage your ESG data efficiently in one place
- Capture real values and estimates
- Capture data manually or automatically (interfaces to ERP systems possible)
- Simplify auditproof data gathering by assigning contributors

Evaluate your performance

- Let EPACTO map out your ESG pathway and forecast the achievement of targets
- Assess your absolute and relative ESG performance and reveal rebound effects
- Visualize your ESG performance in Dashboards

Analyze & forecast

- Perform comparisons: i) over time ii) target achievement iii) within your company
- Analyze performance across entities and locations
- Identify improvement areas

EPACTO | deep dive 'Impact Cockpit'

Business value 'Impact Cockpit'

- Keep track of all sustainability-related initiatives in the company to comply with EU taxonomy
- Make future-proof company decisions by including ESG criteria in your decision making process using our sustainability score
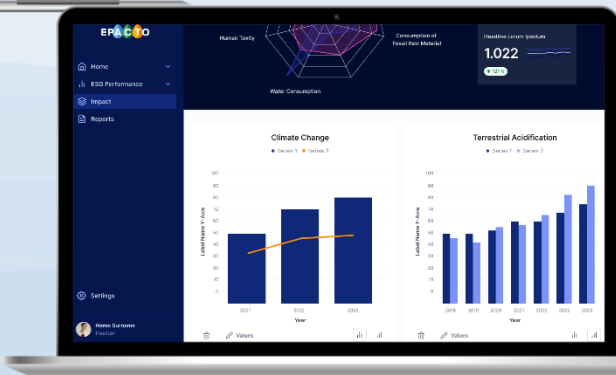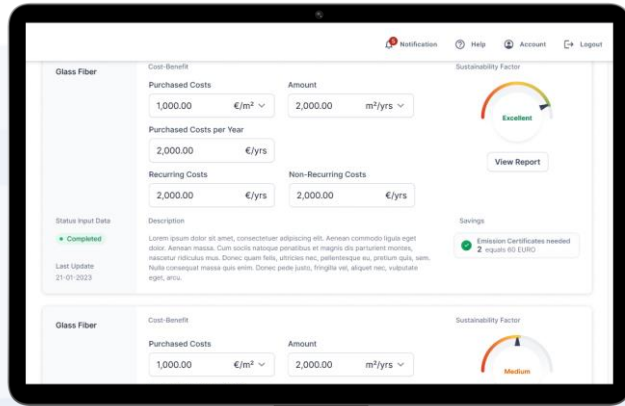
Track impact activities

- Capture ESG values of projects, materials, products, and processes to calculate their sustainability score
- Maintain an overview of all initiatives with sustainability relevance (soon)
- Collect and display all initiatives with a relevance on your ESG performance (EU taxonomy) (soon)

Compare & analyze ESG impact

- Analyze the impact of projects on company goals
- Compare cost-sustainability impacts of alternative materials, products and processes
- Calculate and compare Sustainability Score of initiatives

### Maximize your ESG & economical performance

- Make future-proof entrepreneurial decisions by including ESG criteria in your decision-making process
- Calculate your green CapEx, OpEx and net revenue (soon)
- Connect your captured initiatives to your reporting (e.g. action plan) (soon)
- Forecast your overall KPIs by integrating your initiatives in the performance forecast (soon)

EPACTO | deep dive 'Reporting Cockpit'

Business value 'Reporting Cockpit'

- Create auditproof reports for different ESG frameworks
- Automate Workflows and get guided through the jungle of requirements and datapoints to save time & effort
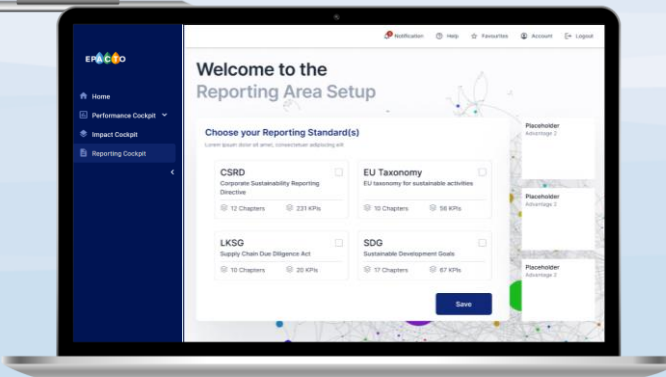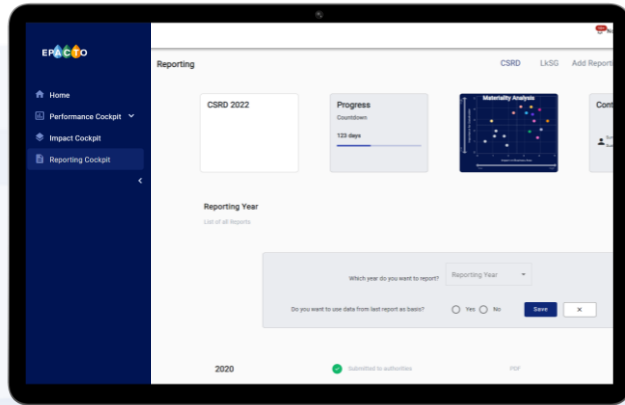
Get guided through requirements

- Choose a template which leads you through the respective reporting standard
- Capture qualitative & quantitative datapoints
- Capture real values and estimates and add proof documents
- Capture data manually or automatically (interfaces to ERP systems possible)
- intuitive templates that lead you efficiently and step by step through the respective reporting standard
- Use our AI ESG expert to fully understand all requirements

Save time & effort with automated workflows

- Base reporting datapoints on materiality assessment
- Use existing data from performance and Impact Cockpit for your reporting
- Simplify auditproof data gathering by assigning contributors and approvers
- Keep track of reporting progress, deadlines and data availability
- Review report throughout the company

Generate report

- Generate & edit compliant reports
  - CSRD/ESRS
  - EU taxonomy (soon)
  - SBTi (soon)
  - SDG mapping
- Create highly professional digital ESG reports
- Export to all relevant output formats

EPACTO | Data Flow Chart

Inbound

1. **Standard connector to SAP** (e.g. SAP FI, Sales, EHS API)

2. **EPACTO REST-API** available to connect to other sources

3. **Massdata import via CSV** file and provision of master data templates

4. **Manual entry via Contributors**

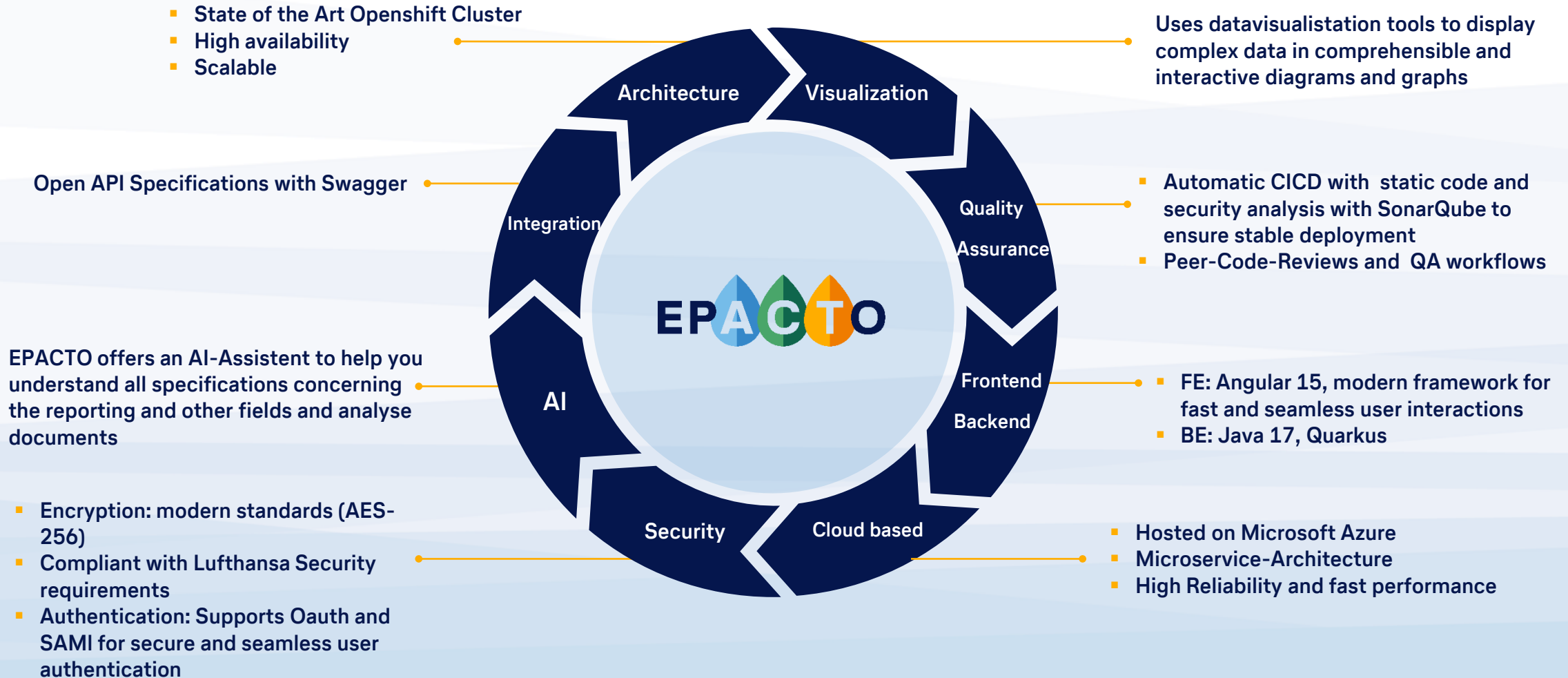5. **Individual connection of data sources** Individually set up and implemented for each customer

Outbound

1. **Creation of PDF and XHTML report** with XBRL tags

2. **Export of datapoint values in ZIP files** incl. XBRL tags or **direct submission to "Bundesanzeiger"**

3. **Individual provision of data** for processing in subsequent systems

4. **Outbound Data Flow to external system via APIs** e.g. SAP

Some Technical Aspects

Showcasing the highlights of the technical architecture

- State of the Art Openshift Cluster
- High availability
- Scalable

Uses datavisualistation tools to display complex data in comprehensible and interactive diagrams and graphs

Open API Specifications with Swagger

- Automatic CICD with static code and security analysis with SonarQube to ensure stable deployment
- Peer-Code-Reviews and QA workflows

EPACTO offers an AI-Assistent to help you understand all specifications concerning the reporting and other fields and analyse documents

- FE: Angular 15, modern framework for fast and seamless user interactions
- BE: Java 17, Quarkus

- Encryption: modern standards (AES-256)
- Compliant with Lufthansa Security requirements
- Authentication: Supports Oauth and SAMI for secure and seamless user authentication

- Hosted on Microsoft Azure
- Microservice-Architecture
- High Reliability and fast performance

Architecture | **Visualization**

Integration

Quality Assurance

EPACTO

AI

Frontend Backend

Security | **Cloud based**

EPACTO | our service modules (Extrakt)

|		S – Basic	M – Standard	L – Enterprise
Performance Cockpit	Monitor & analyse ESG performance	✓	✓	✓
	Add sub-tenants for subsidiaries	X	X	✓
Impact Cockpit	Take sustainable decisions	✓	✓	✓
Reporting Cockpit	Access frameworks	X	CSRD	CSRD
	Create conform report	X	✓	✓
	Materiality assessment	X	CSRD Builder	✓
Data Cockpit	Access KPI Pool	✓ Limited	✓	✓
	Gather data across company	X	✓	✓
	Connect APIs	X	X	✓
Company Cockpit	Setup individual company structure	✓	✓	✓
Support	Technical Support (DE business hours 8h/5days)	webform	webform/email	webform/email/ direct phone
	Advanced professional support	X	✓	own customer success manager

EPACTO | Our USP

Our USP

Flexible and agile	Service Models **(S/M/L)** with **Upgrade Options**	**Contributor Role** for work division
Selct from **600** ESG KPI	Reduce CSRD-related cost by up to **80 %**	State of the Art **UI/UX**

We are the right partner for you, because our ESG software is...

flexible,	embedded,	hollistic.

We deliver **Twin Transformation** expertise
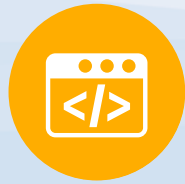
AI/Data analytics   Cloud   Sustainability

CSRD Readiness

- ✓ Prepare auditability
- ✓ Reduce coordination effort
- ✓ Allocate all required ESRS data points
- ✓ Map the organizational structure and your locations
- ✓ Always be up to date with the latest regulations

Our Sustainability customers

Lufthansa Technik

1. FCN

Lufthansa Industry Solutions

NETZSCH

Lufthansa

MartinBauer

EPACTO | Our Service and Quality Commitment

State of the Art Technology — You automatically receive access to the **latest EPACTO features** and benefit from continuous further development and **regular releases.**

ESG Compliance Guaranty — EPACTO keeps you **up to date with the latest regulations** - ensuring ESG compliance.

Service — We stand for reliability, quality and solution orientation. We **guarantee** this with a permanent product team that is **always available to you and supports you throughout the entire collaboration**.

Customer Relations — We invite you to **participate in the development process** and communicate your feedback and user experiences directly to the development team in **review meetings**.

Security — With our **ISO 27001** certified information security management system, your information, data and systems are safe with us.

Experience — We have been **developing and implementing software for external customers for 30 years.**

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