

Nexus



Nexus

has been awarded a 2024 EthiFinance certificate

Bronze

to reward its 2023 ESG Performance



ISIN DE0005220909

Macro-sector Service

General information about Nexus

Macro-sector Service

Sector Health Care

Sub-sector Health Care Equipment & Services

This report displays the following information:

- Nexus's ESG scorecard, including: trend, benchmark, and scores per pillar and sub-pillar
- A graph showing the distribution of ESG scores *
- The ranking of the company *
- The top 5 companies in the sub-sector
- More detailed benchmarks *
- A focus on key indicators per ESG pillar (Environmental, Social, Governance, External Stakeholders) *
- Research on controversial activities
- Research on Sustainable Development Goals (« SDGs »)
- Modelled carbon footprint (scopes 1 & 2 & 3)
- EU taxonomy: estimating eligibility and alignment of contributions to the EU Taxonomy
- The raw ESG data including the analyst's comments
- A communication kit: certificate and medal to download separately, if the company is eligible

* This information is broken down by country, sector and turnover.

In this report, the term « EthiFinance ESG Ratings 2024 update » refers to the list of companies whose ratings based on their 2023 ESG data have been published as of the date of this report, i.e. 2253 companies. The benchmarks provided are calculated from the latest available scores (2023 or 2022 score)

About us

EthiFinance

Founded in 2004, EthiFinance is an innovative European rating, research and advisory group serving sustainable finance and sustainable development. The Group provides investors, companies and organizations with solutions to the challenges of financing as well as environmental and societal transformation.

Contact

reporting-esgratings@ethifinance.com

Our methodology

We assess companies according to a framework of approximately 140 criteria divided into 4 pillars: Environment, Social, Governance and External Stakeholders (ESG-ES). We update our rating framework annually depending on the results of previous years and emerging ESG risks (new criteria, level of detailed information by answer, rating algorithms, etc.).

The evaluation process is as follows:

1. Collection of public ESG information for the past 3 years
2. Data quality control
3. Dialogue with the company to complete and clarify the data collected
4. Checking the consistency and homogenisation of data
5. Calculation of scores and publication of data

The overall ESG score takes account of a malus associated with any controversies linked to the company ESG practices:

- *No controversy identified*: the overall score is unchanged
- *Low exposure*: 3-point malus
- *Significant exposure*: 8-point malus
- *High exposure*: 15-point malus
- *Critical exposure*: 20-point malus

ESG Scorecard

Overall score over 3 years

Year	ESG rating
2023	58
2022	59
2021	55

The table shows the ESG score under the EthiFinance ESG Ratings 2024 framework for the past three years. The scores range from 0 to 100, 100 being the highest score.

The table on the next page highlights the details of the scores by pillar (ESG-ES) and sub-pillar. The benchmark used includes all companies in the Health Care sector rated during the 2024 EthiFinance ESG Update, i.e. 222 companies.


Red means that the company is underperforming the benchmark. Conversely, green indicates that the company is outperforming. Yellow means that the company's rating is similar to that of the benchmark.

EthiFinance ESG Ratings has not identified any significant controversies for Nexus.


The company's controversies can be consulted on request.

Rating	2021	2022	2023	Trend 2022-2023	Benchmark
GOVERNANCE	48	54	54	=	62
Dilution risk for minority shareholders	100	100	100	=	73
Composition of governance bodies	33	33	39	↗	65
Operation of governance bodies	63	54	63	↗	78
Remuneration of officers and directors	50	75	63	↘	59
Business ethics	55	75	75	=	58
CSR policy and non-financial issues	28	28	22	↘	49
SOCIAL	56	63	60	↘	35
Social characteristics and policy	13	25	25	=	49
Working conditions	44	56	50	↘	45
Skills development	67	75	75	=	21
Equal opportunities	75	75	75	=	38
Health and safety	69	69	56	↘	25
ENVIRONMENT	59	54	48	↘	45
Environmental policy and management system	75	50	50	=	44
Energy and Greenhouse Gases	45	59	45	↘	49
Water management	100	100	100	=	35
Waste management	50	50	50	=	46
Biodiversity				=	9
EXTERNAL STAKEHOLDERS	68	73	83	↗	52
Relationship with suppliers	75	50	75	↗	48
Relationship with suppliers, customers, civil society and product responsibility	25	75	75	=	36
Cybersecurity	100	100	100	=	68
Rating	55	59	58	↘	47

Colour Code for Benchmark

 the company is outperforming the benchmark

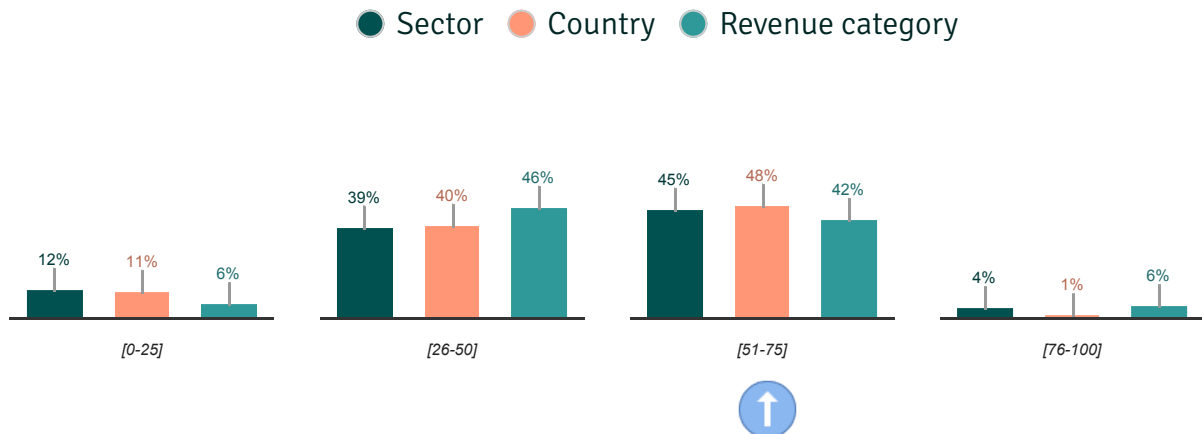
 the company's rating is similar to that of the benchmark

 the company is underperforming the benchmark

Positioning of the company in comparison with its peers

The graph below highlights the distribution of EthiFinance ESG ratings according to Nexus's sector, country and revenue category. The arrow points to the company's ESG performance.

Distribution of ESG ratings

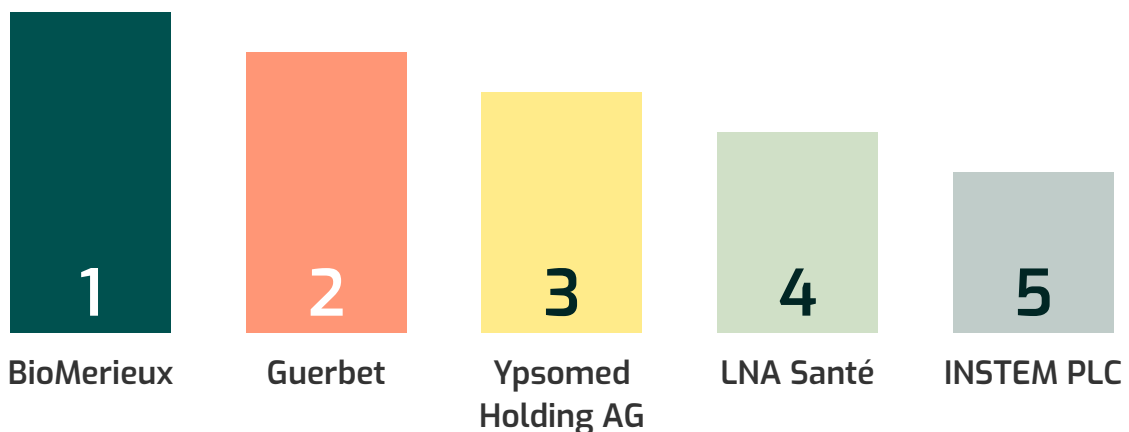


Ranking of Nexus



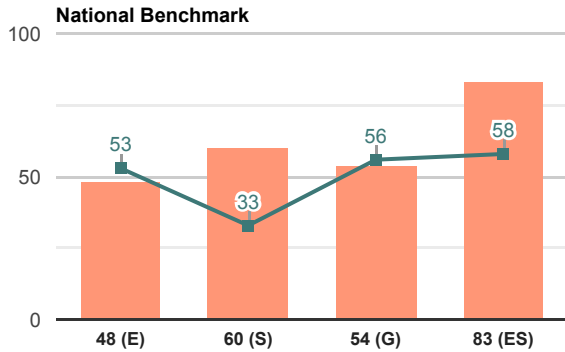
Top 5 companies in the sector

The following are the companies are the top ESG performers within the same sector as Nexus (Health Care Equipment & Services).



Benchmarks

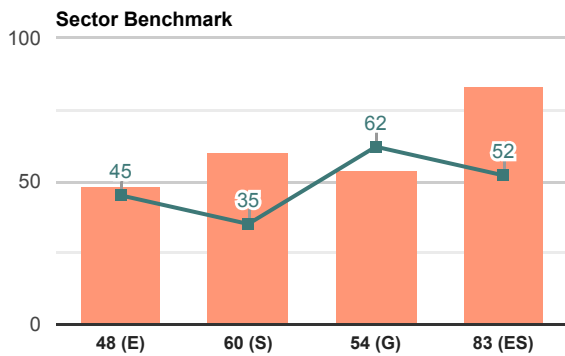
The graphs below show how Nexus (in blue) performs against its peers (in orange) from a country, sector and revenue category perspective.



National benchmark

Nexus is benchmarked against **276 companies** based in **Germany**.

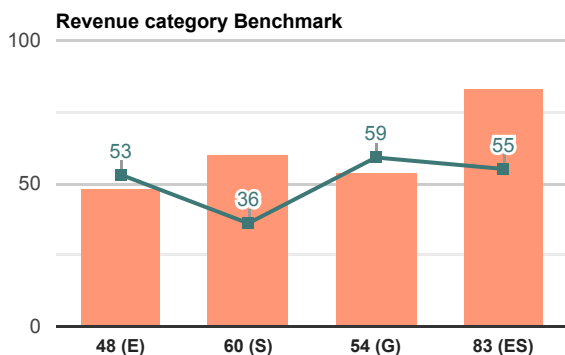
The overall average of the national benchmark is **47/100**.



Sector benchmark

Nexus is benchmarked against **222 companies** within the **Health Care sector**.

The overall average of the sector benchmark is **47/100**.



Revenue benchmark

EthiFinance ESG Ratings distinguishes three revenue categories:

- <150 million €
- >150 Million €
- >500 Million €

Nexus is benchmarked against **524 companies** with an annual revenue of **>150 million €**.

The overall average benchmark by revenue category is **50/100**.

Focus on key indicators

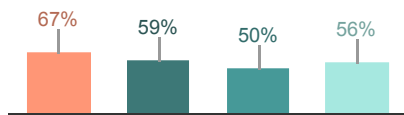
In order to compare the company's performance with its peers, EthiFinance ESG Ratings provides a focus on several key indicators, in each of the four E-S-G-ES pillar. The benchmark is provided against peers within the same country, sector and revenue category as Nexus.

Governance

● Company ● Sector ● Country ● Revenue category

Percentage of independent Directors on the Board

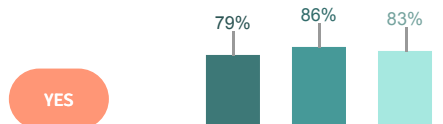
The independence of the Board of Directors aims at ensuring a diversity of interests in corporate governance. The independent Director is generally a professional who has no personal or financial interest in the structure: the company then benefits from this outside perspective for strategic decision making.



Nexus has 67% of independent directors. The average is 59% in its sector, 50% in Germany, and 56% in its revenue category.

Formalization of a business conduct and anti-corruption policy

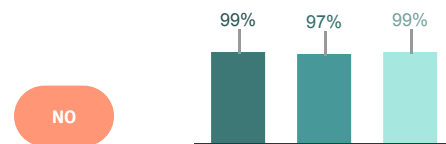
Business ethics help to ensure confidence in the market and thus guarantee its good functioning. Corruption and anti-competitive practices are closely regulated and mismanagement of these risks can result in significant fines and financial penalties.



Nexus has formalized a business conduct and anti-corruption policy, against 79% of the companies in its sector, 86% in Germany, and 83% in its revenue category.

Presentation of the CSR strategy to the Board

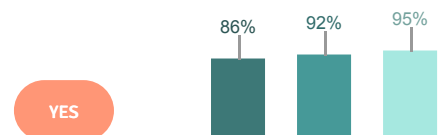
This indicator highlights the companies that present their CSR (Corporate Social Responsibility) approach to their Board of Directors. This enables to assess the level of support for CSR issues in companies.



Nexus does not present its CSR strategy to the Board, against 99% of the companies in its sector, 97% in Germany, and 99% in its revenue category.

Existence of a whistleblowing system

A whistleblowing system is a mechanism available to a company's internal and sometimes external stakeholders to report violations of laws and regulations, as well as any actions or any other breaches of the company's code of conduct, ethical principles, etc.



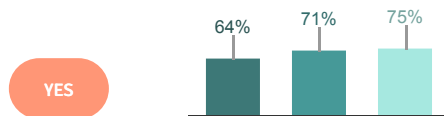
Nexus has implemented an alert system, against 86% of the companies in its sector, 92% in Germany, and 95% in its revenue category.

Environment

● Company ● Sector ● Country ● Revenue category

Formalization of an environmental policy

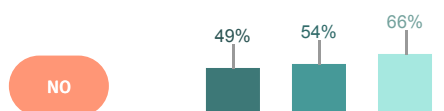
The formalization of an environmental policy shows that the company has identified material environmental issues for its sector of activity. It is a starting point to define an action plan on these issues. Companies can go further by adding quantified objectives to the policy.



Nexus has formalized an environmental policy, against 64% of the companies in its sector, 71% in Germany, and 75% in its revenue category.

Disclosure of Scope 3 greenhouse gas emissions

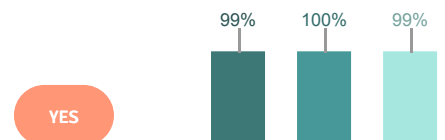
While reporting on scopes 1 and scope 2 is now common practice, this is not the case for scope 3 yet. This is why we believe that a company communicating its scope 3 shows a desire for transparency and will to reduce its carbon footprint throughout its value chain.



Nexus does not publish its GHG emissions for scope 3, against 49% of the companies in its sector, 54% in Germany, and 66% in its revenue category.

Measures to save energy and reduce greenhouse gas emissions

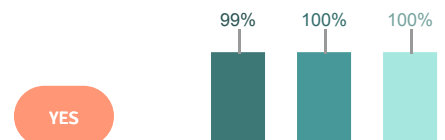
Beyond the protection of the environment, energy savings and the use of renewable energies have become real opportunities for companies to reduce their operating costs.



Nexus has an action plan to save energy and reduce GHG emissions, against 99% of the companies in its sector, 100% in Germany, and 99% in its revenue category.

Existence of a waste management plan

This indicator rewards companies that have implemented an action to reduce their waste production. It shows its commitment to tackle waste-related issues.



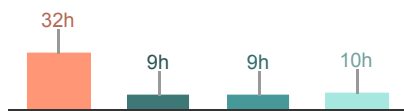
Nexus has defined a waste management plan, against 99% of the companies in its sector, 100% in Germany, and 100% in its revenue category.

Social

● Company ● Sector ● Country ● Revenue category

Average number of training hours per employee

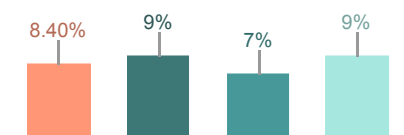
Training, considered as an investment in human capital, is one of the axes of a company's strategy. A structured skills development plan enables a match between the company's skills needs and the actual skills of employees. It is one of the company's responsibilities to maintain a high level of employee skills.



In average, employees of Nexus have been trained 32 hours in 2023. The average is 9 hours in its sector, 9 hours in Germany, and 10 hours in its revenue category.

Turnover rate of permanent employees

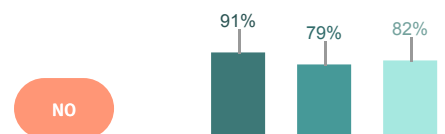
In order to assess the attractiveness of the company and its ability to retain talent, it is interesting to evaluate the proportion of voluntary departures compared to the total number of departures.



In average, the departure rate of the employees of Nexus is 8.40%. The average is 9% in its sector, 7% in Germany, and 9% in its revenue category.

Existence of a Human Resources Department

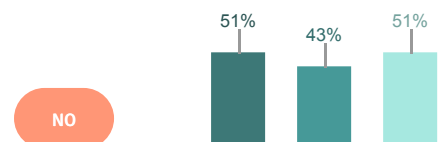
The Human Resources Department has both technical, strategic and operational functions, and plays an essential role in supporting employees and managers. It is an important marker of the company's social policy.



Nexus does not have a Human Resources Department, like 91% of the companies in its sector, 79% in Germany, and 82% in its revenue category.

Commitment to the promotion of social dialogue

This indicator aims at determining whether the company is explicitly committed to promoting social dialogue. According to the International Labour Organization (ILO), social dialogue includes all forms of negotiation, consultation and exchange of information between representatives of governments, employers and workers on matters of common interest related to economic and social policy.



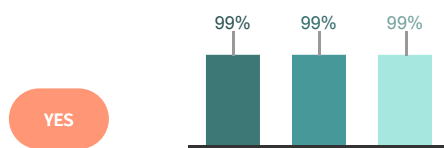
Nexus is not committed to promotion of social dialogue, against 51% of the companies in its sector, 43% in Germany, and 51% in its revenue category.

External Stakeholders

● Company ● Sector ● Country ● Revenue category

Integration of social criteria in purchasing/subcontracting practices

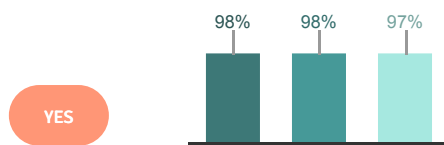
Companies are increasingly integrating their social responsibility approach into their relationships with their suppliers and subcontractors. Therefore, groups tend to establish "responsible purchasing charters" defining product selection criteria and "supplier charters" which require suppliers and subcontractors to make commitments and abide by a certain number of social standards and legislation (e.g. fundamental ILO conventions).



Nexus integrates social criteria in its purchasing/subcontracting practices, against 99% of the companies in its sector, 99% in Germany, and 99% in its revenue category.

Customer satisfaction surveys

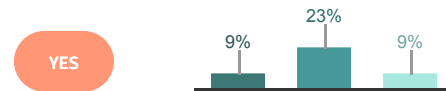
The attention given to customer satisfaction is a key issue for the sustainability of the company. The level of customer satisfaction and the quality of services determine the perceived value of products and services sold. Conducting customer satisfaction surveys suggests a willingness to market products or services in line with customer expectations.



Nexus conducts customer satisfaction surveys, against 98% of the companies in its sector, 98% in Germany, and 97% in its revenue category.

Publication of a due diligence on the management of human rights and the environment in the supply chain

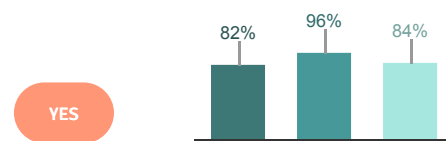
The company has developed, implemented and published a due diligence plan containing measures to identify risks and prevent serious violations of human rights and fundamental freedoms, the health and safety of individuals and the environment, resulting from the activities of the company, its subsidiaries or its subcontractors or suppliers with whom it has an established business relationship.



Nexus publishes a due diligence plan relating to the respect of human and environmental rights in its supply chain, against 9% of the companies in its sector, 23% in Germany and 9% in its revenue category.

IT risks are reported to the governance bodies at least once a year

This indicator aims at determining whether cybersecurity issues are considered significant by the company, and the associated risks managed by the governance bodies. In order to counter the threat of cyber-attacks, strategies must be put in place. The first step is to identify these risks in order to counter them.



Nexus presents IT risks to its governance bodies, against 82% of the companies in its sector, 96% in Germany, and 84% in its revenue category.

Business Activities Screening

Many investors use EthiFinance's Business Activities Screening for specific investment strategies, e.g. exclusion, negative or ethical screening that leads to excluding specific companies from their investments.

Nexus is not involved in any of the following activities covered by EthiFinance in its Business Activities Screening: controversial arms, chemical production (especially pesticides), fossil fuels, alcohol, tobacco and gambling. It should be noted that the first three activities mentioned are mandatory indicators (RTS) of the Sustainable Finance Disclosure Regulation (SFDR).

Alignment with the United Nations' Sustainable Development Goals

EthiFinance assesses whether a company contributes positively or negatively to the UN SDGs via its products and services and through its operations (internal practices). The total contribution of a company is an aggregate of the two perspectives. The benchmark is composed of companies within the same sector and revenues category.

Contributions of Nexus to SDGs:

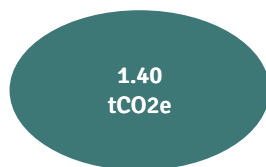
	Total contribution	Contribution via Operations	Contribution via Products	Benchmark
SDG 1 No poverty		NA		
SDG 2 Zero Hunger		NA		
SDG 3 Good Health and Well-Being				
SDG 4 Quality Education				
SDG 5 Gender Equality			NA	
SDG 6 Clean Water and Sanitation		NA		
SDG 7 Affordable and Clean Energy				
SDG 8 Decent Work and Economic Growth			NA	
SDG 9 Industry, Innovation and Infrastructure		NA		
SDG 10 Reduced Inequalities		NA		
SDG 11 Sustainable Cities and Communities		NA		
SDG 12 Responsible Consumption and Production				
SDG 13 Climate Action				
SDG 14 Life Below Water		NA		
SDG 15 Life on Land		NA		
SDG 16 Peace, Justice and Strong Institutions				

Modelled Carbon Footprint

Some companies do not report their greenhouse gas (GHG) emissions data. EthiFinance ESG Ratings has developed a model to estimate the missing GHG emissions data based on available data, including revenues, number of employees, main sector of the company, electricity and fuel consumption, etc.

- Scope 1 corresponds to direct emissions resulting from the combustion of fossil fuels.
- Scope 2 covers indirect emissions related to the consumption of electricity, heat or steam required to manufacture the product.
- Scope 3 corresponds to other indirect emissions, such as the extraction of materials purchased by the company for the production of the product or emissions related to the transportation of employees and customers who come to buy the product.

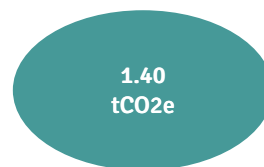
Reported carbon footprint



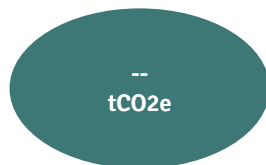
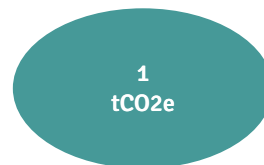
SCOPE 1



Estimated carbon footprint



SCOPE 2



SCOPE 3



European Green Taxonomy

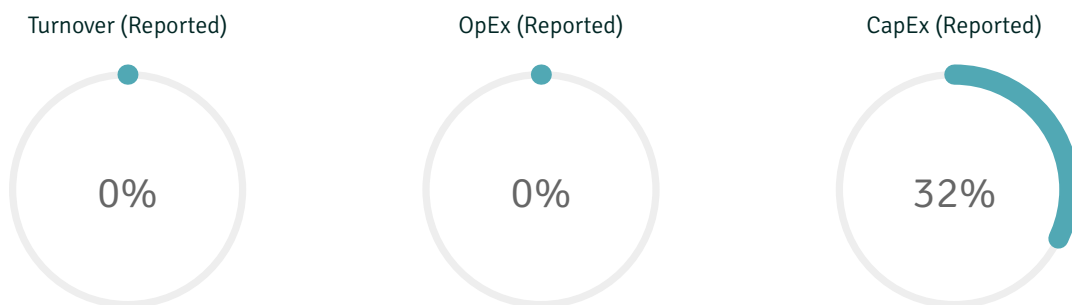
EthiFinance collects the share of revenues, CapEx and OpEx eligible for and aligned with the regulation (EU) 2020/852 (hereafter "taxonomy"). This data is collected for all companies on an annual basis.

In addition to collected data, EthiFinance has developed an internal methodology to determine the share of revenue eligible for the taxonomy for companies that have not yet disclosed the data.

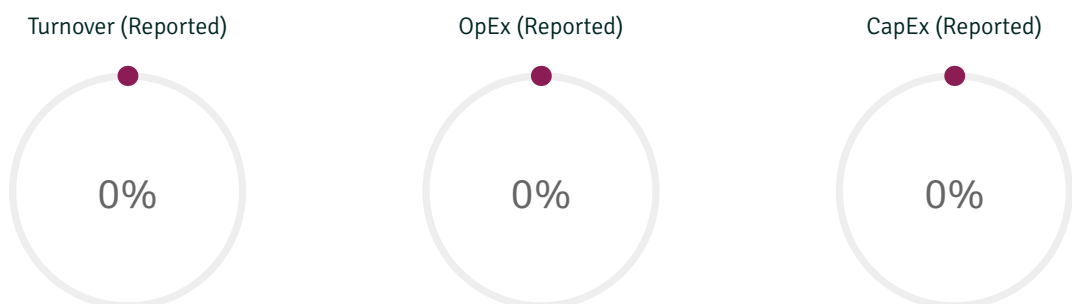
- The estimated taxonomy eligibility is determined by a semi-automatic analysis of the NACE codes, and then through a case-by-case restatement when necessary.
- The estimated alignment is determined using sectoral alignment coefficients based on a legal rationale and a market analysis, derived from an internal methodology.

Aggregated data

Eligibility



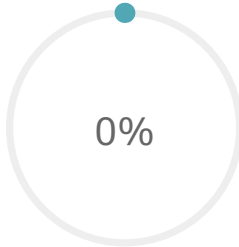
Alignment



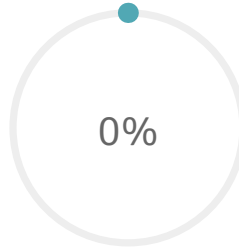
Objective 1 - Climate change mitigation

Eligibility

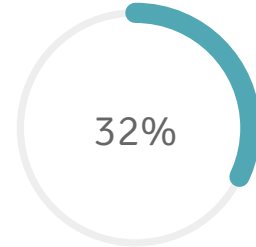
Turnover (Reported)



OpEx (Reported)

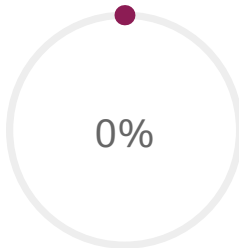


CapEx (Reported)

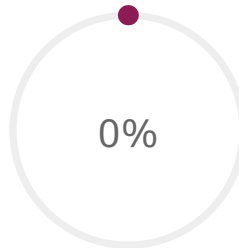


Alignment

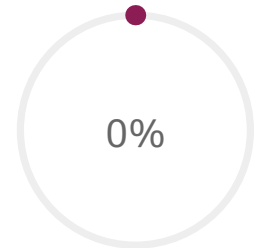
Turnover (Reported)



OpEx (Reported)



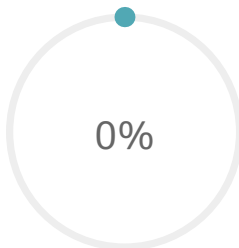
CapEx (Reported)



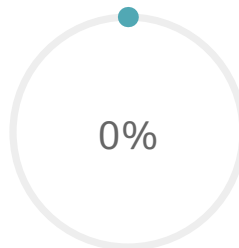
Objective 2 - Climate change adaptation

Eligibility

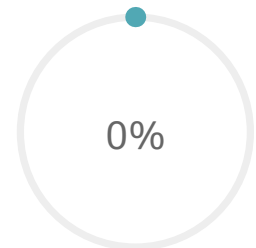
Turnover (Reported)



OpEx (Reported)

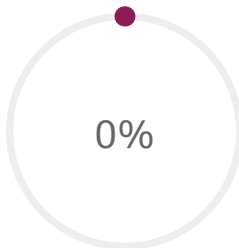


CapEx (Reported)

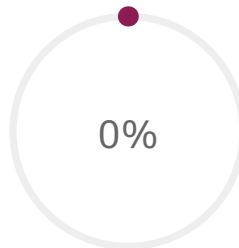


Alignment

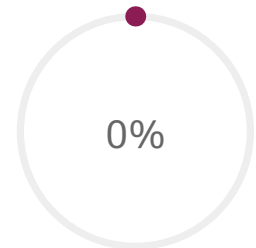
Turnover (Reported)



OpEx (Reported)



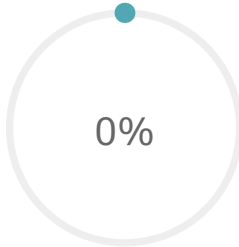
CapEx (Reported)



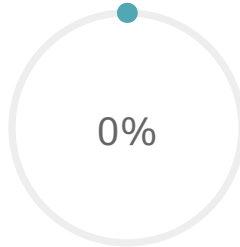
Objective 3 - Sustainable use and protection of aquatic and marine resources

Eligibility

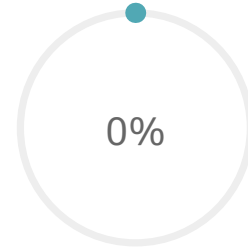
Turnover (Reported)



OpEx (Reported)

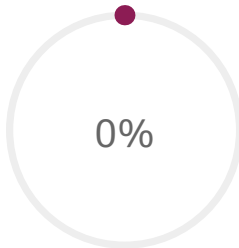


CapEx (Reported)

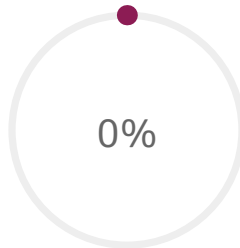


Alignment

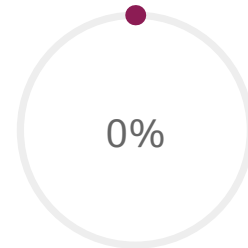
Turnover (Reported)



OpEx (Reported)



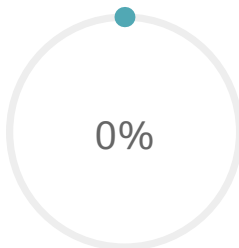
CapEx (Reported)



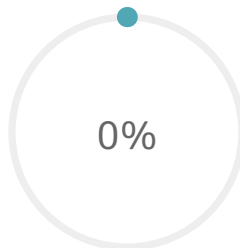
Objective 4 - Transition to a circular economy

Eligibility

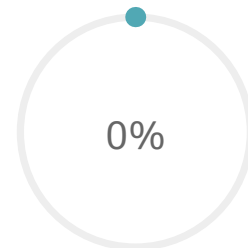
Turnover (Reported)



OpEx (Reported)

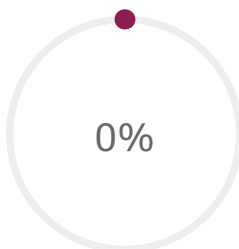


CapEx (Reported)

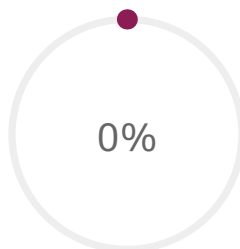


Alignment

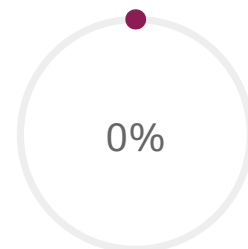
Turnover (Reported)



OpEx (Reported)



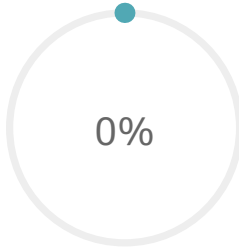
CapEx (Reported)



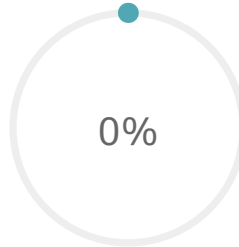
Objective 5 - Pollution prevention and reduction

Eligibility

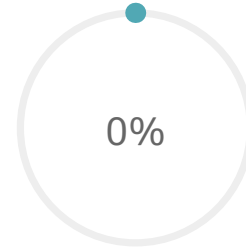
Turnover (Reported)



OpEx (Reported)

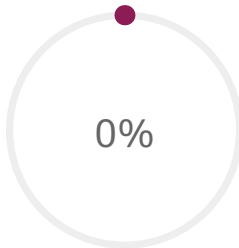


CapEx (Reported)

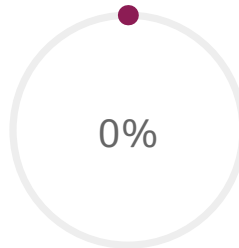


Alignment

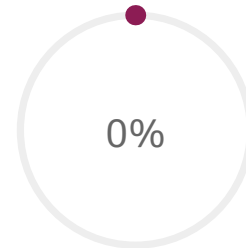
Turnover (Reported)



OpEx (Reported)



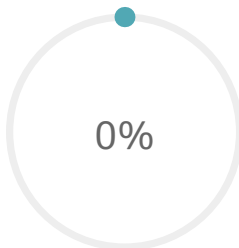
CapEx (Reported)



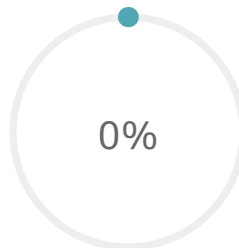
Objective 6 - Protecting and restoring biodiversity and ecosystems

Eligibility

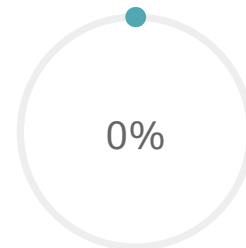
Turnover (Reported)



OpEx (Reported)

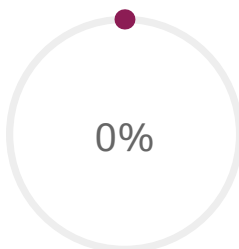


CapEx (Reported)

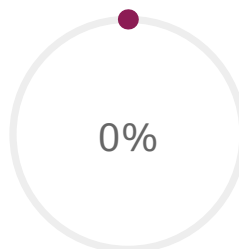


Alignment

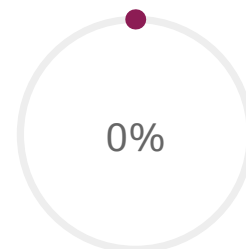
Turnover (Reported)



OpEx (Reported)



CapEx (Reported)



Raw data

The table over the following pages shows all data collected from Nexus by EthiFinance during its 2024 ESG Ratings update (2021-2022-2023 fiscal years).

ECONOMIC DATA	2021	2022	2023	Source	Comment
Consolidated turnover (m€)	188,18	209,13	241,46	Public disclosure	
Market capitalization at the end of year (31/12) (m€)	1 131,38	961,39	1 004,80	Public disclosure	
Enterprise Value (m€)	1 121,84	951,76	926,05	Automatically calculated	
Wages and salaries (k€)	90 285,00	98 284,00	110 885,00	Public disclosure	Analyst: - Company disclosed salary and wages for employees in whole group
The company is above the minimum thresholds of the NFRD	YES	YES	YES	Automatically calculated	
COMPANY RESPONSE	2021	2022	2023	Source	Comment
Company response to the EthiFinance ESG Ratings' questionnaire	YES	YES	YES	Other source(s)	
GOVERNANCE	2021	2022	2023	Source	Comment
Dilution risk of minority shareholders					
Share of capital held by founders, family members and top executives	0,00	0,00	0,00	Not identified	
Control of capital (ownership >=34% of shares) by a shareholder or group of shareholders	NO	NO	NO	Public disclosure	Analyst: - As data collection date 17/ Jul/2024: - 10.06% Luxempart S.A.
Share of capital held as treasury stock	0,01	0,00	0,00	Not identified	
Share of capital held by employees (excluding top executives)	0,00	2,00	0,00	Not identified	
Share of capital held by significant shareholders (at least 5% of total shares)	34,36	27,79	25,21	Public disclosure	Company: GLASAUER INVESTMENT TRUST KGaA, mit Sitz in Schwäbisch Hall; 5,97% Brown Capital 9,18% Analyst: - As data collection date 17/ Jul/2024: - 10.06% Luxempart S.A. - GLASAUER INVESTMENT 5.97% - Brown Capital 9,18%
Double or multiple voting rights	NO	NO	NO	Public disclosure	Analyst: - 'Each share certificate without a par value entitles the holder to one vote.'
Disclosure on the Company website of Rules of Procedure of the Board	YES	YES	YES	Public disclosure	Analyst: - Rules of Procedure of The Supervisory Board
Composition of governance bodies					
Separation of the roles of CEO and Chair of the Board/	YES	YES	YES	Public disclosure	Analyst: - Chair: Hans-Joachim König

Supervisory Board					- CEO: Ingo Behrendt
Number of Board/ Supervisory Board members	6,00	6,00	6,00	Public disclosure	Analyst: - Hans-Joachim König - Florian Herger - Dietmar Kubis - Felicia M. Rosenthal - Betriebswirt Rolf Wöhrle - Juergen Rottler
Number of independent Board/Supervisory Board members	2,00	2,00	4,00	Public disclosure	Analyst: - Florian Herger - Felicia M. Rosenthal - Betriebswirt Rolf Wöhrle - Juergen Rottler
Share of independent Directors	33,33	33,33	66,67	Automatically calculated	
Number of Executive Directors within the Board/ Supervisory Board	0,00	0,00	0,00	Public disclosure	Analyst: No director identified for this role
Number of Board/ Supervisory Board members representing a significant shareholder (owning >10% of shares or voting rights) (excluding families and founders)	0,00	0,00	0,00	Public disclosure	Analyst: No director identified for this role
Number of (non-executive) members representing the founders and families on the Board/Supervisory Board	0,00	0,00	0,00	Public disclosure	Analyst: No director identified for this role
Number of employee representatives on the Board/Supervisory Board	0,00	0,00	0,00	Public disclosure	Analyst: No director identified for this role
Number of women on the Board/Supervisory Board	1,00	1,00	1,00	Public disclosure	Analyst: - Felicia M. Rosenthal
Share of women within the Board	16,67	16,67	16,67	Automatically calculated	
Expertise of Board/ Supervisory Board members	Finance/Audit experience AND industry experience	Finance/Audit experience AND industry experience	Finance/Audit experience AND industry experience	Public disclosure	Analyst: - Audit: Florian Herger, Dietmar Kubis - Business sector: Hans- Joachim König, Florian Herger, Dietmar Kubis, Felicia M. Rosenthal, Betriebswirt Rolf Wöhrle, Juergen Rottler
Number of members of the Executive Committee (or Management Committee)				Not identified	Analyst: - Company has an executive board
Share of women in the Executive Committee (or Management Committee)				Not identified	
Operation of governance bodies					
Commitment to comply with the recommendations of a corporate governance code	YES	YES	YES	Public disclosure	Analyst: - "German Corporate Governance Codex"
Assessment of the functioning of the Board of Directors/Supervisory Board	No information	No information	No information	Not identified	
Number of Board/ Supervisory Board meetings during the financial year	10,00	8,00	10,00	Public disclosure	
Average attendance rate at Board/Supervisory Board meetings	96,67	97,87	98,34	Calculation with published data	Analyst: = Calculation: $((10*4)+9+5+5)/(10*5)+5+5*10$

Existence of an Audit or Risk Management committee	YES and the Chair has a significant experience in audit/finance	YES and the Chair has a significant experience in audit/finance	YES and the Chair of the committee is an independent director	Public disclosure	Analyst: - Chair: Betriebswirt Rolf Wöhrle
Existence of a Remuneration and/or Appointments committee	NO	NO	NO	Public disclosure	Analyst: The Board has neither a remuneration nor an appointment committee
Compensation of officers and directors					
Total compensation paid to Board/Supervisory Board members (k€)	129,00	128,00	128,00	Public disclosure	
Total compensation of the CEO (excluding potential attendance fees) (k€)	1 517,00	1 494,00	1 511,00	Public disclosure	Analyst: - The company is providing single remuneration for 3 years for 1/1/2021 to 31/12/2023
Disclosure of the criteria for calculating the variable compensation of the CEO	YES, with performance indicators	YES, with performance indicators	YES, with performance indicators	Public disclosure	Analyst: - Group EBITDA(80%) - Non financial(20%)
Voting result of the General Assembly of Shareholders on the resolution concerning the remuneration of the CEO	84,31	97,15	92,36	Public disclosure	Analyst: - Resolution 6
CEO-to-worker pay ratio (CEO salary / average employee wage)	24,68	23,58	23,03	Automatically calculated	
Business ethics					
Public disclosure of a formalised Business Code of Conduct and Corruption Policy	YES	YES	YES	Public disclosure	Analyst: - Nexus discloses its Code of Conduct an its corruption policy publicly and internally every year. As every year Staff has to pass a training on ethical behavior and corruption avoidance.
Activities in high-risk countries for corruption	NO	NO	NO	Public disclosure	Analyst: - None of the subsidiaries is operating in corruption index countries
Sector's exposure to corruption	Medium	Medium	Medium	Other source(s)	
Share of employees who received anti-corruption training during the reporting year (%)	100,00	100,00	100,00	Internal information	Company: All employees are sensitized with the help of training videos, which are mandatory to watch Analyst: - Nexus conducts code of conduct training which included anti-corruption policy.
Existence of a whistleblowing system (identified over the last 3 years)	YES, with a compliance officer and the system is confidential	YES, with a compliance officer and the system is confidential	YES, with a compliance officer and the system is confidential	Public disclosure	Analyst: - Analyst: - "Nexus whistleblowing system integrates the head of the supervisory board." - Entries can be made anonymously
Number of alerts / questions / requests for advice received via the whistleblowing system	0,00	0,00	0,00	Internal information	
Disclosure of lobbying expenses	No	No	No	Other source(s)	
Share of audit costs in total auditors' fees	85,83	99,58	98,65	Calculation with published data	Analyst: - Auditor Fee: 365

					- Total: 370 - Calculation: =365/370*100
CSR policy and extra-financial issues					
Publication of a structured CSR strategy (with or without targets)	YES	Yes, with specific targets	YES	Internal information	<p>Analyst: NEXUS is committed to integrating Environmental, Social, and Governance (ESG) factors into its business operations to drive sustainable growth and create long-term value. This strategy outlines the company's initiatives and goals across these three critical areas.</p> <p>Environmental</p> <p>-Waste and Water Management NEXUS focuses on minimizing environmental impact through local initiatives, recycling, and reducing water consumption. Key efforts include recycling programs, water-saving methods, and employee awareness.</p> <p>-Electrical Waste NEXUS resells or recycles IT equipment, partners with sustainable disposal services, and promotes internal reuse. The goal is to avoid 80% of landfill waste and donate functional equipment.</p> <p>-Office Paper Consumption NEXUS reduced paper consumption per employee significantly from 2019 to 2023 by optimizing printers and adopting digital processes.</p> <p>-Plastic Reduction NEXUS avoids plastic in products and packaging, using reusable cups, eliminating plastic tableware, and installing water dispensers.</p> <p>-Water Efficiency NEXUS reduced global water consumption and promotes efficient water use, with a focus on rain and gray water reuse in new locations.</p> <p>-Power Consumption NEXUS reduces greenhouse gas emissions through efficient data centers and renewable energy. The company achieved a 43% increase in efficiency from 2019 to 2023.</p> <p>-Fuel Consumption NEXUS aims to reduce fuel consumption per sales million by 20% and improve efficiency by 10%, promoting economical service vehicles and optimized tour planning.</p> <p>-CO2 Footprint NEXUS targets climate-neutral operations by 2028, measuring emissions per the Greenhouse Gas Protocol and implementing energy-</p>

					<p>saving initiatives.</p> <p>Social</p> <p>-Employee Retention NEXUS maintains a turnover rate of 8.40% in 2023, addressing skilled worker shortages and promoting professional development.</p> <p>-Equal Opportunities NEXUS ensures equal opportunities for all employees and fosters a diverse and inclusive work environment.</p> <p>Governance</p> <p>-Board Diversity NEXUS promotes diversity in its board composition and ensures a range of perspectives and experiences.</p> <p>-Ethical Business Practices NEXUS adheres to ethical business practices, ensuring transparency, accountability, and integrity in all operations.</p> <p>Targets</p> <p>-Increase board diversity to 40% female representation by 2026.</p> <p>-Implement a company-wide ethics training program for all employees by 2025.</p> <p>-Achieve full compliance with industry ethical standards and maintain zero violations.</p>
Existence of a manager or a division in charge of CSR / sustainability and presence in the Executive committee (or Management Committee)	No information	YES ,shared function	YES ,shared function	Public disclosure	Analyst: - Board Member Edgar Kuner is responsible for CSR sustainability.
Presentation of the CSR strategy at the Board of Directors/Supervisory Board during the reporting year	YES	No information	No information	Not identified	
Existence of a CSR/ Sustainability Committee at Board/Supervisory Board level	NO	NO	NO	Public disclosure	Analyst: - This committee does not exist
Does the company have ESG objectives in its statutes and/or does it have a B Corp certification (or equivalent)?	NO	NO	NO	Not identified	
Assessment and/or prioritisation of the group's ESG issues	YES, with consultation of external stakeholders	YES, with consultation of external stakeholders	YES, with consultation of external stakeholders	Public disclosure	Analyst: - "Identify and evaluate the topics that are of particular relevance to our stakeholders, such as our employees, investors and customers"
Publication of a CSR report and audit by an external auditor	NO (CSR report but not audited)	NO (CSR report but not audited)	NO (CSR report but not audited)	Public disclosure	
Global Compact Status	Not a signatory	Not a signatory	Not a signatory	Not identified	

Formalisation and certification of a Business Continuity Plan (identified over the last 3 years)	No information	No information	No information	Not identified	
ENVIRONMENT	2021	2022	2023	Source	Comment
Environmental policy and management system					
Public disclosure of a formalised environmental policy (identification of issues and objectives)	YES, with quantitative target disclosure	YES, with quantitative target disclosure	YES, with quantitative target disclosure	Public disclosure	Analyst: - Company aims to reduce environmental impact through concrete measures. - Initiative taken like dispose of less waste and use less water. - Recycling measures and more economical water consumption - Ensure to use of plastic-reduced packaging for products. - resold or recycled of IT system in an environment friendly manner - Company does not use plastic for any products. - " NEXUS aims to work climate-neutral (Scope 1&2 emissions taking into account offsets) by the end of 2028." - "We aim to increase our efficiency by 20% until 2024 compared to 2019." - "CO2 footprint, climate protection, and 1.5° C compliant science-based climate targets" - Company is committed to reduce emissions as low as possible.
Existence of an environmental management system (EMS) and share of activities covered by an external certification (e.g. ISO 14001, EMAS) (identified over the last 3 years)	Existence of an EMS but no certification	No information	No information	Not identified	Company: We had an energy audit in 2022 and passed it with very good results. We have to renew this again in 2026.
Ecodesign and share of products/services covered by a Life-Cycle Analysis (LCA) (identified over the last 3 years)	NA	NA	NA	Public disclosure	
Total amount of provisions for environmental liabilities and charges	NA	NA	NA		
Share of products/services (or sales) covered by an ecolabel (identified over the last 3 years)	No information	No information	No information	Not identified	
Has the company analysed its exposure to transition risks and/or physical risks linked to climate change ?	No information	No information	No information	Not identified	
Energy and Greenhouse Gases					
Has the company set itself a quantitative climate target (energy, GHG emissions)?	YES	YES	YES	Public disclosure	Analyst: - "we aim to reduce "fuel consumption per sales million" by 20% and "driven kilometer per liter fuel" by 10% compared to 2019" - "We aim to increase our efficiency by 20% until 2024"

					compared to 2019." - "NEXUS aims to work climate-neutral (Scope 1&2 emissions taking into account offsets) by the end of 2028."
Measures to reduce greenhouse gas emissions and energy consumption (identified over the last 3 years)	YES	YES	YES	Public disclosure	Analyst: - using efficient cooling systems - electricity from renewable energy, natural power sources and district - installing photovoltaic systems at the main site - using economical service vehicles, bicycle subsidies for employees - telephone and video conferencing instead of business trips and optimized tour planning - minimize the vehicle feet and adjust the car policy
Completion of an energy audit (and its scope) within the last 3 years	No audit	Audit completed, scope unclear	Audit completed, scope unclear	Public disclosure	Analyst: - Last audit happened in 2022.
Total energy consumption (MWh)		6 179,00		Not identified	
Total electricity consumption (MWh)	1 621,70	1 664,12	1 861,14	Calculation with published data	Analyst: - Data converted from kWh to MWh = 1,861,143.52/100
Total oil consumption (MWh)	3 792,11	4 157,16	4 824,38	Calculation with published data	Company: Mainly natural gas Analyst: - Data converted from liters to MWh - 1 liter = 0.0095 MWh - Calculation: 507,829.12*0.0095
Total gas consumption (MWh)		139,00	141,00	Internal information	Company: Natural gas
Consumption of produced/bought renewable energy (MWh)	0,00	0,00	888,47	Calculation with published data	Analyst: - Total Electricity consumption: 1,508,434 kWh - 58.9% is generated from renewable energies. - Calculation: 1,508,434*58.9/1000 (given electricity consumption for some part only, total electricity consumption not available)
Scope 1 greenhouse gas emissions (tCO2e)		1,30	1,40	Internal information	Company: yes
Scope 2 greenhouse gas emissions - location-based method (tCO2e)		1,00	1,00	Internal information	Company: yes in tCO2e
Scope 2 greenhouse gas emissions - market-based method (tCO2e)		1,00	1,00	Internal information	Company: yes in tCO2e
Greenhouse gas emissions, Scope 1 (direct emissions) and Scope 2 (indirect energy-related emissions) (tCO2e)	1 856,00	2 415,00	2 415,00	Public disclosure	
Upstream scope 3 greenhouse gas emissions (tCO2e)		0,00		Not identified	

Downstream scope 3 greenhouse gas emissions (tCO2e)		0,00		Not identified	
Greenhouse gas emissions, scope 3 (other indirect emissions) (tCO2e)				Not identified	
Water management					
Initiatives to treat, recycle or reuse water (identified over the last 3 years)	NA	NA	NA		
Water consumption (m3)	NA	NA	NA		
Water discharge of priority substances (tonnes)	0,00	0,00	0,00	Internal information	
Waste management					
Existence of an action plan for waste management (identified over the last 3 years)	YES	YES	YES	Public disclosure	Analyst: - working with local waste disposal companies for electrical scrap - sustainable disposal of electronic waste - promote the internal reuse of IT devices by sharing devices between locations - Reducing paper consumption
Volume of non-hazardous waste (tonnes)	NA	NA	NA		
Volume of hazardous and radioactive waste generated (tonnes)				Not identified	
Share of re-used/recycled/recovered waste (internally or externally)	NA	NA	NA	Internal information	
Biodiversity					
Biodiversity diagnosis (assessment of impact and dependency of company activities) (identified over the last 3 years)	NA	NA	NA		
Impact of activities on protected and/or biodiversity-sensitive areas (identified over the last 3 years)	No information	No information	No information	Not identified	
Critical natural resources diagnosis (identified over the last 3 years)	NA	NA	NA		
SOCIAL	2021	2022	2023	Source	Comment
Social characteristics and policies					
Existence of a Group Human Resources Officer (or dedicated HR responsibility for smaller companies)	HR officer/supervisor	HR officer/supervisor	No information	Not identified	Analyst: - Svenja Randerath, HR Manager / HR Team Lead since 2018 to Nov 2023
Total staff at the end of the financial year (full-time equivalent [FTE] or in number, including fixed-term contracts, temporary work, apprenticeship but excluding interns)	1 469,00	1 551,00	1 690,00	Public disclosure	Analyst: - Average number
Permanent workforce at the	1 469,00	1 541,00	1 523,00	Automatically	

end of the financial year (FTE or in numbers)				calculated	
Non-permanent workforce at year-end (in FTE or number: fixed-term contracts, temporary staff, apprentices, etc.)	0,00	10,00	167,00	Internal information	Company: 100 fixed-term employment contracts with 90.13 FTEs in Germany and 67 fixed-term employment contracts abroad with 62.39 FTEs Analyst: In number
Share of non-permanent staff	0,00	0,64	9,88	Automatically calculated	
Evolution of the permanent workforce compared to the previous year at constant/ pro forma perimeter, e.g., excluding acquisitions & disposals (net job creation, FTE)		72,00	-18,00	Automatically calculated	
Implementation of a restructuring plan that has led to collective redundancies over the financial year	NO	No information	NO	Internal information	
Share of total workforce located in the Company's home country	60,00	59,00	63,00	Internal information	
Working conditions					
Publicly disclosed commitment to promote freedom of association and collective bargaining	NO	NO	NO	Not identified	
Employee turnover rate (number of employee departures (FTE) / total workforce (FTE))	10,23	12,12	8,40	Public disclosure	Company: 8,40 % is correct Analyst: - Company calculated fluctuation rate
Existence of profit-sharing schemes (free shares, stock options, saving plans, etc.), going beyond legal requirements	NO	No information	No information	Not identified	
Number of employees operating under collective bargaining agreements	0,00	0,00		Public disclosure	
Share of the workforce operating under a collective bargaining agreement	0,00	0,00		Automatically calculated	
Employee satisfaction/ engagement survey conducted in the past three years	YES	YES	YES	Public disclosure	Analyst: - The latest survey was conducted in December 2023 ~ 3.35%
Share of employees operating in high-risk countries for Human Rights violations	0,00	0,00	0,01	Internal information	Company: 12 employees in USA Analyst: - 12/1690:0.007 However, Company operates in USA
Skills development					
Share of workforce having an annual individual assessment interview (%)	100,00	100,00	100,00	Public disclosure	Analyst: - All employee take part in annual survey.
Employee training ratio	100,00	100,00	100,00	Internal information	Company: for the entire workforce
Average number of training		30,00	32,00	Internal	

hours per employee (total training hours / total workforce)				information	
Equal opportunities					
Action plan to promote equal opportunities and diversity (identified over the last 3 years)	YES	YES	YES	Public disclosure	Analyst: - " NEXUS is pursuing a program to increase the female share of our total workforce. At the same time, percentage targets for the Supervisory Board, the Executive Board and the first management level were defined within the framework of the Participation Act. Active measures include, in particular, the promotion of reconciling issues of family, care and work with the possibility of part-time jobs and return opportunities."
Share of women in the workforce	31,55	32,39	33,45	Public disclosure	Analyst: - Company calculated women proportion
Share of women in management positions	67,00	67,00	67,00	Public disclosure	Analyst: - Company calculated proportion of women in 1st management level
Gender wage gap	0,00	0,00	0,00	Internal information	Company: for the entire workforce
Share of employees with disabilities	0,50	1,00	1,00	Internal information	
Health and Safety					
Existence of an HSS management system (health, safety, security) and share of activities covered by an external certification (ISO 45001) (identified over the last 3 years)	Existence of an HSS management system but no certification	Existence of an HSS management system but no certification	Existence of an HSS management system but no certification	Public disclosure	Analyst: - "In addition to the diverse legal requirements for occupational health and safety, we provide further measures and programs to improve the health of our employees."
Absenteeism rate for illness and work accidents	2,60	3,89	3,60	Internal information	
Accident frequency rate (number of accidents with lost days x 1,000,000 / number of hours worked)	0,00	0,00	0,10	Public disclosure	Company: The figure of 0.10 is correct - please excuse me. Analyst: - As reported by the company
Accident severity rate (Number of days lost to accidents or occupational diseases x 1000 / number of hours worked.)	0,00	0,00	0,00	Not identified	Analyst: - No workplace accident in 2023
Accident frequency rate of temporary staff (Number of accidents with lost days x 1,000,000 / number of hours worked)	NA	NA	NA		
EXTERNAL STAKEHOLDERS	2021	2022	2023	Source	Comment
Relationship with suppliers					
Responsible purchasing policy including social criteria (identified over the last 3 years)	Yes including human rights criteria	Yes including human rights criteria	Yes including human rights criteria	Public disclosure	Analyst: - Company takes into consideration Social parameter into consideration for selecting supplier. - "NEXUS expects all suppliers

					to adhere to strict standards regarding human rights and business integrity. The company enforces a zero-tolerance policy towards corruption and bribery. Any supplier found violating these standards may face immediate termination of their business relationship with NEXUS."
Responsible purchasing policy including environmental criteria (identified over the last 3 years)	YES	YES	YES	Public disclosure	Analyst: - Company takes into consideration environmental parameter into consideration for selecting supplier -"In addition to evaluating economic factors such as quality, timeliness, and price, NEXUS incorporates environmental considerations and the regionality of suppliers into its procurement process. These criteria ensure that the sustainability of the product life cycle is also taken into account during supplier evaluations."
Publication of a due diligence plan on the management of human rights and the environment in the supply chain	NO	NO	YES	Public disclosure	Analyst: - "Setting up risk management and carrying out a supplier risk analysis, - Adopting a declaration of principle of the corporate human rights strategy; - Anchoring preventive measures, - Taking immediate action to remedy identified violations of the law; - Establishing a complaint procedure, - Documentation and reporting obligations for the fulfillment of due diligence"
Has the company carried out a mapping of its suppliers in a situation of economic dependence (identified over the last 3 years)	YES	No information	No information	Not identified	
Share of suppliers/ subcontractors who were audited on site on social criteria	No audits carried out	No audits carried out	Audits carried out, scope unknown	Public disclosure	Analyst: - "We audited one supplier in 2023." -"Supplier audits and site visits assess labor standards, safety and health, environmental practices, and compliance. Findings are summarized in reports and reviewed with suppliers. Action plans address any deviations from company standards and may lead to adjustments in contract awards. One supplier was audited in 2023."
Share of suppliers/ subcontractors who were audited on site on environmental criteria	No audits carried out	No audits carried out	Audits carried out, scope unknown	Public disclosure	Analyst: - " We also check on a case-by-case basis whether our environment and human rights standards." -"We audited one supplier in 2023." -"Supplier audits and site visits assess labor standards, safety and health, environmental practices, and compliance."

					Findings are summarized in reports and reviewed with suppliers. Action plans address any deviations from company standards and may lead to adjustments in contract awards. One supplier was audited in 2023."
Relationship with customers, civil society and responsibility of products					
Existence of a quality management system (QMS) and share of activities covered by an external certification (e.g ISO 9001) (identified over the last 3 years)	QMS certification, unknow perimeter	QMS certification, unknow perimeter	QMS certification, unknow perimeter	Public disclosure	Analyst: - ISO 9001 certified
Implementation of customer satisfaction survey in the past three years	No information	YES	YES	Internal information	Company: during our annual customer meeting, 3,43% (2023) 3,47% (2022) Slight decrease in satisfaction
Effective tax rate paid by the group	24,30	27,50	27,90	Public disclosure	
Registration of subsidiaries in high-risk countries for Financial Secrecy or in tax havens	YES	YES	YES	Public disclosure	Analyst: - Switzerland - USA - Netherlands
Cybersecurity					
Are IT/cyber risks presented in the company's operational risks?	YES	YES	YES	Public disclosure	Analyst: - " IT operations that covers the key risks which include "system and data access", "system security configuration", "cyberattack defense" and "security incident response"."
Is the company ISO 27000 certified (cyber security) or equivalent?	YES	YES	YES	Public disclosure	Analyst: - ISO 27001 certified
Share of employees who received cybersecurity training	100,00	100,00	100,00	Internal information	
Existence of intrusion tests of IT systems	YES	YES	YES	Public disclosure	Analyst: - ISO 27001 certified

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(contact:reporting-esgratings@ethifinance.com)