

GRI Content Index Referencing the Daetwyler Annual Report 2009 Integration of sustainability information following the Global Reporting Initiative Guidelines

This year's Annual Report 2009 published by Daetwyler Holding Inc. follows the Global Reporting Initiative (GRI) G3 Guidelines for the second time. Together with the information compiled in this detailed GRI Content Index, the Annual Report meets the requirements for Application Level C, as checked and confirmed by GRI.

GRI is the world's leading standard for corporate sustainability reporting (www.globalreporting.org). The GRI Guidelines require disclosures that set the overall context for understanding an organisation's sustainability performance. Furthermore, they cover disclosures on management approach and numerous performance indicators relating to Economic (EC), Environmental (EN), Product Responsibility (PR), Labour Practices (LA), Human Rights (HR) and Society (SO) issues. By adopting these Guidelines, Daetwyler is seeking to provide its stakeholders with comprehensive and transparent information on the company's sustainability focus.

The following GRI Content Index shows where to locate specific information in the Annual Report. GRI requires a number of organisational profile disclosures (see sections 1 to 4 of the table). Core GRI performance indicators are shown in black type, while additional indicators that GRI has identified as possibly being relevant to an organisation's reporting are shown in grey type. Aspects and indicators discussed in the report are highlighted in a green box giving references to the relevant sections and page numbers of the report.

If you have any queries about Daetwyler's sustainability reporting, please contact:

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No.	GRI G3 Content Index	Page in Report/Comments
Profile		
1	Strategy and Analysis	
1.1	Statement from the most senior decision-maker of the organisation (e.g., CEO, chair, or equivalent senior position) about the relevance of sustainability to the organisation and its strategy.	CEO's Statement, 24 and Chairman and CEO's Statement, 2-4

2	Organisational profile	
2.1	Name of the organisation.	Back cover
2.2	Primary brands, products, and/or services.	Daetwyler Group: an international multi-niche player, inside back cover Cables products and services, 10 Rubber products and services, 14 Pharmaceutical Packaging products and services, 18 Technical Components products and services, 22
2.3	Operational structure of the organisation.	Group structure, 33 Executive Management, 40 Daetwyler Group, 119 - 122
2.4	Location of organisation's headquarters.	Back cover
2.5	Number of countries where the organisation operates.	Daetwyler Group: an international multi-niche player, inside back cover More than 40 operating companies and sales in over 80 countries. Subsidiaries and Investments, 102
2.6	Nature of ownership and legal form.	Group structure and shareholders, 33-34
2.7	Markets served.	Net revenue by region, segment information, 66-68 Cables markets, 10 Rubber markets, 14 Pharmaceutical Packaging markets, 18 Technical Components markets, 22
2.8	Scale of the reporting organisation, including number of employees, net sales, total capitalisation, quantity of products or services provided.	Highlights, inside front cover Capital structure, 34 Share information, 116
2.9	Significant changes during the reporting period regarding size, structure, or ownership.	Transactions in 2009, 64
2.10	Awards received in the reporting period.	None

3 Report Parameters		
REPORT PROFILE		
3.1	Reporting period.	2009
3.2	Date of most recent previous report.	30 March 2010
3.3	Reporting cycle.	Annual
3.4	Contact point for questions regarding the report or its contents.	General information, 118 and page 1 of this index
REPORT SCOPE AND BOUNDARY		
3.5	Process for defining report content, including explanation on how priorities of topics for inclusion in the report were defined and the stakeholders identified whom the organisation considers to be interested in using this report.	<p>Daetwyler recognises a responsible attitude towards customers, the environment, employees and the community that reflects the significance of the stakeholder groups as a key element of sustainable corporate management and has structured its reporting accordingly.</p> <p>The "GRI Guidance on Defining Report Content" and the associated Principles have been applied to the extent permitted by data availability to the presentation of the indicators reported for these subjects. Since it is increasingly in stakeholders' interests to have reliable environmental data on a manufacturing company such as Daetwyler, the environmental data system has been standardised and expanded with the aim of including Group companies. With a similar eye to current stakeholder interests, CO₂ emissions are now presented as direct (Scope 1) and indirect (Scope 2) emissions in accordance with the Greenhouse Gas Protocol.</p>
3.6	Boundary of the report.	The report relates to the entire Daetwyler Group. Where information applies only to part of the organisation as an example or due to data availability, this is indicated.
3.7	Specific limitations on the scope or boundary of the report, if any.	No particular limitations.
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organisations.	The reporting covers all parts of the Daetwyler Group's organisation. This includes the Cables, Rubber, Pharmaceutical Packaging and Technical Components Divisions. See also Daetwyler Group, 119-122.
3.9		Not relevant for Application Level C.
3.10	Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement.	In connection with reporting harmonization, some of the previous year factors regarding environmental reporting (see p. 29) have been recalculated.
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	Extending environmental reporting from 17 to 26 locations.
GRI CONTENT INDEX		
3.12	Table identifying the location of the Standard Disclosures in the report.	This Content Index.

4 Governance, Commitments, and Engagement		
CORPORATE GOVERNANCE		
4.1	Governance structure of the organisation, including committees and their composition.	Internal organisation, 35-36 Audit Committee, 36 Human Resources Committee, 36
4.2	Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, his function within the organisation's management and the reasons for this arrangement).	This is not the case. See Directors and Officers, 5 Corporate Governance, Members of the Board of Directors (38 - 39) and Members of the Executive Management (40).
4.3	For organisations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members.	There is a Board of Directors. Corporate Governance, 38-39
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	Shareholders' participation rights, 41-42. Employees are not represented on the Board of Directors.
4.5 - 4.13		Not relevant for Application Level C.
STAKEHOLDER ENGAGEMENT		
4.14	Stakeholder groups engaged by the organisation.	Sustainability as a strategic direction, 24
4.15	Basis for identification and selection of stakeholders with whom to engage.	The Daetwyler Group engages in close dialogue with all stakeholders that influence its business performance and on whom its business activities have a particular impact. This also includes the following regular processes: – Systematic customer surveys, 27 – Employee survey also based on benchmarking, 31
4.16 - 4.17		Not relevant for Application Level C.

5 Performance Indicators		
Economic		
ASPECT: ECONOMIC PERFORMANCE		
EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments (taxes).	Consolidated Income Statement, 46 Fair employment conditions, 31 Social responsibility, 32
EC2	Financial implications and other risks and opportunities for the organisation's activities due to climate change.	
EC3	Coverage of the organisation's defined benefit plan obligations.	Pensions and other benefits, 70-73 Total pension liabilities, deficit, 72
EC4	Significant financial assistance received from government.	
ASPECT: MARKET PRESENCE		
EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.	

EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	Important contribution to regional development, 32
EC7	Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation.	
ASPECT: INDIRECT ECONOMIC IMPACTS		
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit.	Social responsibility, 32
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	

Environmental		
ASPECT: MATERIALS		
EN1	Materials used by weight or volume.	
EN2	Percentage of materials used that are recycled input materials.	
ASPECT: ENERGY		
EN3	Direct energy consumption by primary energy source.	Summary table of environmental data by division, 29 (natural gas, butane, propane, ethane, extra light fuel oil, renewable sources of energy)
EN4	Indirect energy consumption by primary source.	Summary table of environmental data by division, 29 (electricity, district heating)
EN5	Energy saved due to conservation and efficiency improvements.	
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	Active for environmental protection, 28
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	
ASPECT: WATER		
EN8	Total water withdrawal by source.	Summary table of environmental data by division, 29
EN9	Water sources significantly affected by withdrawal of water.	
EN10	Percentage and total volume of water recycled and reused.	
ASPECT: BIODIVERSITY		
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	
EN13	Habitats protected or restored.	
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations.	
ASPECT: EMISSIONS, EFFLUENTS, AND WASTE		
EN16	Total direct and indirect greenhouse gas emissions by weight.	Summary table of environmental data by division, 29
EN17	Other relevant indirect greenhouse gas emissions by weight.	

EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	<p>The Cables and Rubber Divisions and their Swiss affiliates have been members of the Swiss Private Sector Energy Agency since 2003 and 2002 respectively. Acting on behalf of the Federal Office for the Environment, the agency acknowledged fulfilment of the agreed voluntary reduction in CO₂ emissions in 2009.</p> <p>Daetwyler Cables, Altdorf: Due among other things to extensive roof renovation and ongoing efficiency enhancements starting in 2007, Daetwyler Cables' Altdorf location achieved the following target values: Extra light fuel oil: 7,014 MWh Electricity: 16,463 MWh</p> <p>The following new target values apply from 2010: Extra light fuel oil: 6,835 MWh Electricity: 16,604 MWh</p> <p>Daetwyler Rubber, Schattdorf: Due among other things to the commissioning of a wood-fired electricity generating plant and the renovation of façade insulation, Daetwyler Rubber's Schattdorf location has reduced its annual CO₂ emissions by more than 1,000 tonnes in recent years. Its target value for CO₂ emissions in 2010 is 1,828 tonnes.</p>
EN19	Emissions of ozone-depleting substances by weight.	
EN20	NO _x , SO _x , and other significant air emissions by type and weight.	
EN21	Total water discharge by quality and destination.	
EN22	Total weight of waste by type and disposal method.	<p>For data on waste by type and Division, see summary table of environmental data by division, 29. As regards disposal method, the recycling data by division are as follows:</p> <p>Proportion of recycling: At corporate level, the Daetwyler Group recycles some two thirds of the waste it generates.</p> <p>Cables Total waste (in tonnes): 2264 Of which recyclable (in tonnes): 1082 Proportion of recycling: 47.8%</p> <p>Rubber Total waste (in tonnes): 1895 Of which recyclable (in tonnes): 1526 Proportion of recycling: 80.5%</p> <p>Pharmaceutical Packaging Total waste (in tonnes): 5789 Of which recyclable (in tonnes): 4051 Proportion of recycling: 70.0%</p> <p>Technical Components Total waste (in tonnes): 1064 Of which recyclable (in tonnes): 359 Proportion of recycling: 33.7%</p>

EN23	Total number and volume of significant spills.	The Rubber Division operates a spraying drum for applying adhesive coatings at the Novy Bydzov production facility in the Czech Republic. This drum emits solvents (VOCs). Having erroneously omitted to obtain a permit, the Division had to pay a fine of CHF 5,000. The permit will be issued during 2010, following the installation of equipment to burn the solvent.
EN24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.	
EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organisation's discharges of water and runoff.	
ASPECT: PRODUCTS AND SERVICES		
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	
ASPECT: COMPLIANCE		
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	See EN23. There were no other significant fines or non-monetary sanctions last year.
ASPECT: TRANSPORT		
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organisation's operations, and transporting members of the workforce.	
ASPECT: OVERALL		
EN30	Total environmental protection expenditures and investments by type.	Environmental initiatives and promoting environmental protection and reporting, 28

Labour Practices and Decent Work		
ASPECT: EMPLOYMENT		
LA1	Total workforce by employment type, employment contract, and region.	Workforce demographics, 30 Chart of employees by division, 30 Chart of employees by region, 30
LA2	Total number and rate of employee turnover by age group, gender, and region.	Workforce demographics, 30 At present only data on corporate-level fluctuations are available. We are currently working to increase the level of detail in our Human Resources data systems. Once this basis has been created we plan to report fluctuations by business region – Switzerland, EU, rest of Europe, USA and Far East – as of next year.
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	
ASPECT: LABOUR/MANAGEMENT RELATIONS		
LA4	Percentage of employees covered by collective bargaining agreements.	
LA5	Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements.	
ASPECT: OCCUPATIONAL HEALTH AND SAFETY		
LA6	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programmes.	
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region.	Training promotes competence and safety, 31
LA8	Education, training, counselling, prevention, and risk-control programmes in place to assist workforce members, their families, or community members regarding serious diseases.	
LA9	Health and safety topics covered in formal agreements with trade unions.	
ASPECT: TRAINING AND EDUCATION		
LA10	Average hours of training per year per employee by employee category.	For information on investments in training and education, see Training promotes competence and safety, 31 Group-wide data on average hours of training are currently unavailable due to the decentralised structure of the company.
LA11	Programmes for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	
LA12	Percentage of employees receiving regular performance and career development reviews.	
ASPECT: DIVERSITY AND EQUAL OPPORTUNITY		
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	Workforce demographics, 30
LA14	Ratio of basic salary of men to women by employee category.	

Human Rights		
ASPECT: INVESTMENT AND PROCUREMENT PRACTICES		
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.	
ASPECT: NON-DISCRIMINATION		
HR4	Total number of incidents of discrimination and actions taken.	Fair employment conditions, 31
ASPECT: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING		
HR5	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.	
ASPECT: CHILD LABOR		
HR6	Operations identified as having significant risk for incidents of child labour, and measures taken to contribute to the elimination of child labour.	In its Code of Conduct established in 2008, the Daetwyler Group has committed itself to protect human rights. It categorically rejects the use of child labour.
ASPECT: FORCED AND COMPULSORY LABOR		
HR7	Operations identified as having significant risk for incidents of forced or compulsory labour, and measures to contribute to the elimination of forced or compulsory labour.	In its Code of Conduct established in 2008, the Daetwyler Group has committed itself to protect human rights. It categorically rejects the use of forced and compulsory labour.
ASPECT: SECURITY PRACTICES		
HR8	Percentage of security personnel trained in the organisation's policies or procedures concerning aspects of human rights that are relevant to operations.	
ASPECT: INDIGENOUS RIGHTS		
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	

Society		
ASPECT: COMMUNITY		
SO1	Nature, scope, and effectiveness of any programmes and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.	
ASPECT: CORRUPTION		
SO2	Percentage and total number of business units analysed for risks related to corruption.	
SO3	Percentage of employees trained in the organisation's anti-corruption policies and procedures.	Fair and responsible partner, 32
SO4	Actions taken in response to incidents of corruption.	No cases of corruption became known in 2009.

ASPECT: PUBLIC POLICY		
SO5	Public policy positions and participation in public policy development and lobbying.	
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	Social responsibility, 32 In accordance with the Code of Conduct we do not provide financial support to political parties, organisations or office holders.
ASPECT: ANTI-COMPETITIVE BEHAVIOUR		
SO7	Total number of legal actions for anti-competitive behaviour, anti-trust, and monopoly practices and their outcomes.	Fair and responsible partner, 32
ASPECT: COMPLIANCE		
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	Fair and responsible partner, 32

Product Responsibility		
ASPECT: CUSTOMER HEALTH AND SAFETY		
PR1	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.	Standardised processes assure quality, 26
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.	Standardised processes assure quality, 26
ASPECT: PRODUCT AND SERVICE LABELING		
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	Regulatory information requirements as minimum standards, 27
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling, by type of outcomes.	
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	Systematic customer surveys, 27
ASPECT: MARKETING COMMUNICATIONS		
PR6	Programmes for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	
ASPECT: CUSTOMER PRIVACY		
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	
ASPECT: COMPLIANCE		
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	

Appendix: summary of the Global Reporting Initiative framework

The G3 version of the GRI Guidelines has been in effect since October 2006. To allow companies to expand their sustainability reporting over time, an Application Levels system was launched, as shown in the table below. Application Level C, which has been achieved by Daetwyler and checked by GRI, already covers a large number of disclosure requirements. The highest level of coverage is A, for which all the required elements must be reported on.

Report Application Level	C	C+	B	B+	A	A+
Standard Disclosures	G3 Profile Disclosures Report on: 1.1 2.1 - 2.10 3.1 - 3.8, 3.10 - 3.12 4.1 - 4.4, 4.14 - 4.15		Report on all criteria listed for Level C plus: 1.2 3.9, 3.13 4.5 - 4.13, 4.16 - 4.17		Same as requirement for Level B	
	G3 Management Approach Disclosures Not Required	Report Externally Assured	Management Approach Disclosures for each Indicator Category	Report Externally Assured	Management Approach disclosed for each Indicator Category	Report Externally Assured
	G3 Performance Indicators & Sector Supplement Performance Indicators Report on a minimum of 10 Performance Indicators, including at least one from each of: social, economic, and environment.	Report Externally Assured	Report on a minimum of 20 Performance Indicators, at least one from each of: economic, environment, human rights, labor, society, product responsibility.	Report Externally Assured	Respond on each core G3 and Sector Supplement* indicator with due regard to the materiality Principle by either: a) reporting on the indicator or b) explaining the reason for its omission.	Report Externally Assured

*Sector supplement in final version

Daetwyler's Annual Report 2009 meets the requirements set out in the GRI G3 Guidelines for "Application Level C: GRI checked". The table below shows where Application Level C stands in relation to the various options available, from the 2002 version of the GRI Guidelines (GRI G2) to the GRI G3 Application Levels system, together with the categories "Self Declared", "Third Party Checked" or "GRI Checked".

	2002 In Accordance	C	C+	B	B+	A	A+
Mandatory	Self Declared						
	Third Party Checked		Report Externally Assured		Report Externally Assured		Report Externally Assured
Optional	GRI Checked		Report Externally Assured		Report Externally Assured		Report Externally Assured