**Combined non-financial Statement**

**About this combined statement**
The combined non-financial statement complies with the requirements of Sections 315b and 315c in conjunction with the Sections 289b to 289e of the German Commercial Code (HGB) and the requirements of Regulation (EU) 2020/852 of the European Parliament and of the European Council of June 18, 2020 on the establishment of a framework for facilitating sustainable investment and amending the Regulation (EU) 2019/2088 (EU Taxonomy Regulation). This combined non-financial statement has been audited by PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft according to ISAE 3000 (revised) with limited assurance. The unqualified auditor’s opinion can be found at the end of the Annual Report.

The “Control” and “Non-financial Performance Indicators” chapters describe the most important non-financial performance indicators and their development. Their concepts and measures are used as the basis for this combined non-financial statement. The target values set for the Fraport Group and Fraport AG can also be found in these two chapters. The forecast figures for the 2022 fiscal year are specified in the “Business Outlook” chapter. The Fraport business model, competitive position, and the Group structure can be found in the “Situation of the Group” chapter. Fraport takes risks related to the non-financial aspects into account in the Group-wide risk management system (see “Risk and Opportunities Report” chapter).

A significant proportion of the events described in this statement was affected by the coronavirus pandemic in the 2021 fiscal year. The statement addresses the impact on the Fraport Group and its concrete measures for operational protection against infection in the affected aspects (see also the “Impact of the Coronavirus Pandemic on the Fraport Group” chapter).

**Use of frameworks**
For a structured presentation of the contents in accordance with Section 289c of the HGB in the combined non-financial statement, Fraport applies the standards of the Global Reporting Initiative 2016 (GRI). The concepts for the aspects are based on the structure of the GRI management approaches. This refers to the materiality matrix (GRI 101 - Management Approach) and the explanations relating to “Anti-corruption and bribery matters”, “Respect for human rights”, “Customer satisfaction and security”, “Employee-related matters”, “Social matters” and “Environmental matters” (GRI 103 - Management Approach). In addition, the ESG Factbook, available at www.fraport.com/publications from March 2022, provides a detailed overview of the relevant GRI indicators in the Fraport Group. References to information beyond the scope of the Combined Management Report and Consolidated financial statements are additional information and do not form part of this Combined non-financial Statement.

**Correlations with the financial statements**
The reportable correlations with the Combined Management Report, the Consolidated financial Statements, and the Fraport AG annual financial statements are explained at the end of each respective non-financial aspect.

**Derivation of materiality**
The Fraport mission statement continues to form the basis of the Group’s strategy. It encompasses the Group goals “Growth in Frankfurt and internationally”, “Service-oriented airport provider”, “Economically successful through optimal cooperation”, “Learning organization and digitalization”, and “Fairness and recognition for partners and neighbors”. The vision of establishing Fraport as Europe’s top airport operator and at the same time to set global standards forms the basis of the mission statement.

Based on these Group goals, the Executive Board has defined six key non-financial performance indicators in accordance with Section 315 (3) of the HGB in conjunction with Section 289 (3) of the HGB. Global passenger satisfaction and baggage connectivity, employee satisfaction, women in management positions, sickness rate, and CO2 emissions. Due to the continuing impact of the coronavirus pandemic on the Fraport Group, the non-financial performance indicators of global passenger satisfaction in the Group and employee satisfaction in the Group were not used for the Group management control (see “Control” and “Non-financial performance indicators” chapters).

The basis for the aspects reported in this Combined non-financial Statement is the materiality matrix. Material aspects are those that, according to Section 289c (3) of the HGB, are relevant to the business development, business result, as well as the effects of the business activities of Fraport on non-financial aspects. The materiality matrix is the result of a systematic exchange with internal and external stakeholders. Fraport management and representatives of the most important stakeholders (analysts, shareholders, employee representatives, banks, employees, airlines, local residents living near airports, business partners, investors,
media, NGOs, passengers, politicians and authorities, economic associations, and science) confirm the relevance of the given topics. Both groups also prioritize the topics. The materiality matrix shows the impact of direct and indirect business activities on the corresponding aspect, its relevance for stakeholders and for the long-term business activities of Fraport.

In a structured process, the Executive Board decided to make adjustments to the materiality matrix for 2021 based on overall developments in society. The updated materiality matrix is shown below. The topics of “Climate protection” as well as “Protection of environment and nature” have been given greater relevance for the long-term business activities and the stakeholders. This is derived both from the public debate and the focus of the coalition agreement by the new German government. As a result of the coronavirus pandemic, business activities have a greater impact on the topic of “Occupational health and safety” and also hold increased relevance for stakeholders. The topic of “Customer satisfaction and product quality” has also become more relevant for stakeholders, as travel restrictions and special requirements for civil aviation caused by the coronavirus pandemic affect travel for customers to a greater extent. In addition, business activities have a higher impact on the topics “Profitability” and “Attractive and responsible employer”. This is due to a higher level of debt to ensure the long-term liquidity as a result of the coronavirus pandemic, as well as the challenge that, despite extensive personnel management measures within the scope of the strategic “Zukunft FRA – Relaunch 50” program, a sufficient number of qualified and motivated personnel must be ensured. A comprehensive materiality analysis with the participation of internal and external stakeholders will be carried out as soon as the framework conditions allow for this again.
The key topics identified have been attributed to the non-financial aspects in accordance with Section 289c (2) of the HGB. Beyond these reportable non-financial aspects, Fraport has also identified “Customer satisfaction and security” as an additional aspect. The distribution of the topics among the non-financial aspects can be found in the table below. The crossover aspect “Supply and subcontracting chain” is not an individual aspect but deals with all reportable information in connection with the non-financial aspects in a separate chapter.

### Allocation of material topics to non-financial aspects

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On May 26, 2020, the Annual General Meeting approved the Supervisory Board's proposal to adapt the remuneration system for the Executive Board in connection with the transposition of the Second Shareholders’ Rights Directive into the German Stock Corporation Act (AktG). As a result, the remuneration system includes non-financial elements in addition to the financial objectives for the long-term variable remuneration. For the 2021 fiscal year, the reduction of the CO₂ footprint at the Frankfurt site in the form of a Power Purchase Agreement (PPA) for energy purchases from wind turbines and the completion of Pier G by the end of January 2022 were defined as non-financial components (see also compensation report under www.fraport.com/publications).

### Identification of risks

Fraport defines risks as future developments or events that may negatively affect non-financial aspects. The risk evaluation is conservative, i.e., the most unfavorable impact for Fraport is assessed. A distinction is made between a gross risk and net risk. The gross risk is the greatest possible negative impact of the risk prior to countermeasures. The net risk includes the remaining expected impact after countermeasures have been initiated or implemented. The risk assessment in this non-financial statement reflects the net risk.

The risk management system described in the “Risk and Opportunities Report” chapter in the Combined Management Report contains the analysis of the risks that may have potential negative effects on the non-financial aspects.

For fiscal year 2021, there were no additional reportable risks for the Fraport Group and Fraport AG of their activities on the non-financial aspects, beyond the material risks already listed in the Risk and Opportunities Report.

### Consideration of the supply and subcontracting chain specific to the business model

The crossover “Supply and subcontracting chain” topic is not an individual aspect but deals with all reportable information in connection with the non-financial aspects in this separate chapter. Unlike manufacturing companies, Fraport management does not focus on the supply chain. Instead, the focus is placed on the quality of the services offered and the functionality of the infrastructure required for this purpose. It is crucial, however, that business partners and suppliers are selected carefully.

Fraport compels business partners and suppliers to comply with its Supplier Code of Conduct as part of its General Terms and Conditions (GTC), depending on the local conditions. The code details the correct treatment of employees, respecting human rights as well as environmental and climate protection, integrity in the course of business, and the prohibition of corruption and bribery. A violation of this code may result in the termination of the business relationship. A contractual penalty may be imposed and a claim for lump-sum damages may be raised in the event of antitrust violations and serious misconduct. Business partners and suppliers must also undertake to require and ensure these principles are adhered to when dealing with their own suppliers.

Fraport AG undertakes to generally focus on sustainability criteria when purchasing products and services and has signed a target agreement initiated by the Hessian Ministry for the Environment, Climate Protection, Agriculture and Consumer Protection. The “Environmental Management” department of Fraport AG receives an annual evaluation of which framework contracts will be tendered in the following year. Within the scope of a declaration of understanding between the “Central Purchasing, Construction
Contracts” and “Corporate Development, Environment and Sustainability” central units, the “Environmental Management” department informs the relevant stakeholders about possible ecological procurement criteria and certificates (e.g., the OEKO-TEX 100 standard for pollutant-free textiles).

Fraport has a heterogeneous demand structure. It ranges from architectural services to the maintenance and expansion of airport infrastructure, from office materials to IT services and aircraft tugs. At Fraport AG (including the Airport Expansion South project), more than 41% of total order volume went to companies in the Rhine-Main region. Around 99% of Fraport AG’s order volume, amounting to approximately €792 million, was awarded to suppliers and service providers based in Germany, approximately 0.5% to those based in the EU, and about 0.4% to those based in the United States, the United Kingdom, Switzerland, and Canada. As there are comparable legal standards in these countries, in particular regarding anti-corruption and bribery matters and respect for human rights, the first level of the supply chain is not deemed critical. Due to the coronavirus pandemic, the volume of orders with third parties fell clearly from 2019 to 2020. Key figures stabilized at this low level in 2021. The five largest suppliers for Fraport AG (including the Airport Expansion South project) are Calvias Gebäudetechnik GmbH, Caverion Deutschland GmbH, Prinzing Elektrotechnik GmbH, Lindner SE, and Sauter-Cumulus GmbH. Fraport Ausbau Süd GmbH carried out extensive business partner screenings for these companies before awarding the contracts.

If Fraport AG tenders and awards contracts for product groups that include suppliers or service providers from risk countries as pertains to labor and social standards, the contractors are reviewed depending on the order value. This also applies to orders for work clothes, for example. Fraport regularly checks in which countries production sites are located. Irrespective of this, all suppliers and service providers of Fraport AG are audited on a daily basis regarding the relevant sanction lists of the EU and the United States. Sanction lists are official lists of people, groups, or organizations subject to economic or legal restrictions. If there are irregularities, further checks are planned which may result in the withdrawal of an order. An examination of the first level of the supply chain by contractors’ country of origin is an essential part of regular reporting for the “Central Purchasing, Construction Contracts” central unit.

Fraport AG has fulfilled the legally compliant assignment of external personnel based on independent service and work contracts, as opposed to temporary work. An external staff compliance has been implemented as part of a policy to hire external staff. The policy includes a mandatory audit process and reduces the risk of false service or work contracts, or covert contracts for temporary work. External staff assignments provided by Group companies to Fraport AG are also subject to this audit process. The Group companies independently ensure the legally compliant assignment and deployment of external personnel by implementing suitable processes.

The fully consolidated Group companies each have their own procurement management and are required to comply with the Group Compliance Management System (CMS). An important part of the Group policy is the Code of Conduct for Employees, which is obligatory in the Fraport Group. The policy also includes instructions to make the Supplier Code of Conduct part of the General Terms and Conditions insofar as this is possible for the Group companies pursuant to national applicable law. This is particularly relevant for major construction projects such as the new terminal at Lima Airport. For these projects, compliance with the Fraport Supplier Code of Conduct is agreed. If such inclusion in the General Terms and Conditions is not possible, or is only possible if the Supplier Code of Conduct is modified, local management informs the department dealing with compliance at Fraport AG. For the majority of Group airports, procurement was allocated within their own country.

The Group company Fraport Ausbau Süd defined a separate procurement process for the Expansion South project, in particular for Terminal 3 at Frankfurt Airport, due to the size and complexity of the project. When submitting an offer in this procurement process, construction companies are obliged to comply with all requirements in the German Posted Workers Act (AEntG) and the German Minimum Wage Act (MiLoG). In addition, they must make contributions to the collective bargaining parties’ joint facilities (e.g., wage compensation and vacation pay), and also only engage subcontractors or other third parties that meet these requirements. The Fraport Supplier Code of Conduct also forms part of any agreement. A due diligence review process was defined for the construction of Terminal 3, which has since been carried out depending on the order value. In addition to mandatory checking of sanction lists and company information, this includes extensive research online on potential business partners before new business relationships are initiated.
Anti-corruption and bribery matters and respect for human rights

Anti-corruption and bribery matters

Objective – Fraport pursues the goal of managing responsibly and transparently. Fraport does not tolerate any form of corruption or other unfair business practices. In addition, the Fraport Group is committed to internationally recognized standards, guidelines, and principles, in particular the principles of the UN Global Compact, the Universal Declaration of Human Rights, the United Nations (UN) conventions, and the Core Labour Standards of the International Labour Organization, and the OECD Guidelines for Multinational Enterprises.

Concepts, measures, and results – Within the scope of its management responsibilities, the Executive Board determines the values and codes of conduct of the Fraport Group and draws up the framework conditions for legally compliant and ethical behavior of its executives and employees. The anti-corruption and bribery matters are therefore an essential part of the Fraport Code of Conduct for Employees, which applies worldwide. The Executive Board is expressly committed to the fundamental values set out in the Code of Conduct for Employees and takes a clear stand against corruption with a “zero tolerance principle”.

The individual measures to combat corruption and bribery are based on the Group-wide Compliance Management System (CMS), according to which the Group companies develop their own specific CMS based on certain minimum requirements. The responsibility for the CMS of each respective Group company lies with its local management. The CMS of Fraport AG sets the relevant standards for the Group companies.

The Group-wide minimum requirements for local CMS were fundamentally revised and extended in 2021: the minimum requirements now require comprehensive regulations for the handling of gifts and invitations, conflicts of interest, and the compliance audit of business partners. In addition, uniform specifications for the processing of notices of compliance violations (internal investigations) were provided. The revision serves to increase the level of protection within the Group and makes an important contribution to the standardization of compliance processes. The fully consolidated Group companies largely implemented the amended Group policy in the 2021 fiscal year. Fraport Greece also developed an electronic platform to provide all employees with access to current policies and process instructions, while Fraport USA created the role of Compliance Director. The Group company Lima organized a training course on sustainability and corruption prevention together with suppliers.

In the role of Chief Compliance Officer, the head of the “Legal Affairs and Compliance” central unit is responsible for the content, organization, upkeep, and further development of the CMS of Fraport AG. This officer answers directly to the Executive Director of Retail and Real Estate.

The CMS of Fraport AG is based on and starts with a compliance risk analysis, which is carried out regularly and whose main areas of focus include among other things the fight against corruption. With its Compliance Helpdesk, the Compliance department of Fraport AG supports and advises employees of all positions and hierarchy levels.

The Compliance department informs the Executive Board in a semi-annual report on the status of the anti-corruption measures. The Executive Board receives information on material compliance violations immediately after they become known.

The Compliance Board of Fraport AG supports and promotes the cooperation of the Compliance Management (CMS), Risk Management (RMS), and Internal Control System (ICS) subsystems. It is the central body that brings together topics specific to the departments as well as generally applicable issues with a view to further developing the CMS consistently.

Guidelines on receiving invitations and gifts have been defined for the employees of Fraport AG in a separate policy. This regulates, among other things, the electronic documentation of the approval of received gifts and invitations. An internal policy on how to deal with conflicts of interest also exists. The employees of Fraport AG are obliged to report any events in which they find themselves in situations where personal interests do not coincide with Fraport’s business interests. This allows reportable facts to be disclosed electronically, and countermeasures can be initiated. The policy supports employees in complying with existing laws and internal regulations.
Adherence to the compliance principles of Fraport is examined as part of the internal auditing. This department provides independent and objective audit and consulting services in all major business units of Fraport AG, its subsidiaries and joint ventures, and affiliated companies and carries out compliance audits. A standardized and risk-oriented planning process is the foundation for the focus points of the audit.

Measures to combat corruption and bribery, along with information and instructions on how individual employees can contribute to this, are regularly communicated to the employees of the Fraport Group. Employees must complete training on anti-corruption matters.

Fraport has set up a whistleblowing system that is available to all Group companies. The whistleblowing system is an essential tool for preventing and detecting potential compliance violations and thus combating corruption and bribery. In addition, Fraport AG has an ombudswoman, an external, independent lawyer, at its disposal. Employees at the Frankfurt site can also contact an internal representative.

A risk-based compliance due diligence conducted by the “Global Investments and Management” strategic business unit is in place to examine the integrity of Fraport AG business partners’ activities in foreign-related investment projects – material compliance risks of potential business partners are taken into account as part of standard processes.

As part of their CMS, the Group companies implement their own measures to combat corruption and bribery. Particularly with regards to financing projects, additional measures against corruption and bribery are implemented, in part also as stipulated by external lenders. Within the context of the tender offer for the expansion of the airport, the Group company Lima has obliged all bidders to sign an anti-corruption agreement.

The Group companies partially have their own guidelines regarding bribery and corruption. Fraport USA, for example, has established guidelines that set out rules on compliance, legally compliant business practices, and safeguarding corporate interests. The Group companies Fortaleza and Porto Alegre have their own anti-corruption guidelines. Within the Group company Fraport Slovenija compliance issues and information received on violations of the Code of Conduct for Employees are handled by the Ethical and Compliance Committee.

In 2021, the Fraport Code of Conduct was extensively revised. The changes aim to improve understanding and facilitate contact with the workforce as well as other stakeholders in order to better anchor compliance principles in Fraport’s working environment. The anti-corruption and bribery matters therefore remain an essential part of the Fraport Code of Conduct for Employees.

Performance indicator – No performance indicator, target value, or term has been defined within the scope of the Sustainability Program.

Respect for human rights

Objective – Fraport is focused on complying with the internationally recognized codes of conduct it has committed to, in particular the principles of the UN Global Compact, the Universal Declaration of Human Rights, the OECD Guidelines for Multinational Enterprises, and the Core Labour Standards of the International Labour Organization.

Concepts, measures, and results – The “Legal Affairs and Compliance” central unit of Fraport AG deals with, among other things, Group-wide adherence to human rights. Employees can use the whistleblower system, which is implemented across the globe and readily available on the Internet, to report violations. In addition, employees in Germany can also contact an external ombudsperson contracted by Fraport AG or their internal representative, as needed. This ensures that violations are identified, reported, and documented and that the Executive Board gains direct knowledge of any cases of human rights violations or any other relevant information in that regard.

Respect for human rights is enshrined in the Group-wide binding Fraport Code of Conduct for Employees: Fraport undertakes to respect the fundamental right to freedom of association and the right to collective bargaining that governs the general working conditions within the Group. Fraport rejects any form of forced or child labor and advocates for the rights of children and adolescents.
As an international company, Fraport encourages diversity in its workforce and pursues the objective of rejecting any form of discrimination. Fraport undertakes not to distinguish, exclude, or favor people on the basis of their ethnic, national and social origin, race, color, gender, age, religion, or belief. Fraport also prohibits any discrimination based on political activity, membership in a union organization, disability, or sexual orientation. The principle of mutual appreciation and respect is an essential part of the Fraport value culture: Fraport stands for fair, respectful, and cooperative relationships.

Fraport has the same expectations regarding respect for human rights towards its business partners; these requirements are set out in the Supplier Code of Conduct. In this code, Fraport business partners are obliged to work towards ensuring that all other companies, like subcontractors, involved in the provision of services, consistently comply with these standards.

The Group companies implement their own specific measures to ensure respect for human rights. Regulations on working hours and complaints mechanisms, for example, are implemented as part of large financing projects, some of which are also demanded by external lenders. The planning and construction contract for the construction project at the 14 Greek regional airports, for example, obliges the general contractor to fully protect human rights. Violations of these provisions constitute a breach of contract and may result in termination of the contract.

Performance indicators – No performance indicator, target value, or term has been defined within the scope of the Sustainability Program.

Customer satisfaction and security

Customer satisfaction and product quality

Objective – The customer comes first at Fraport, both in Frankfurt as well as at all international Group airports. The objective is therefore to continuously improve the focus on customers and service at Group airports. Global passenger satisfaction and baggage connectivity are considered the most important criteria for measuring service quality (see the “Control” and “Non-financial Performance Indicators” chapters). Protecting the health of employees, passengers, and customers is a top priority. In 2021, in particular the risk of infection at Group airports had to be reduced given the extent of the coronavirus pandemic.

Concepts, measures, and results – With the reopening of Terminal 2 on June 1, 2021, after having been closed for over 400 days, the infection control measures implemented since the outbreak of the coronavirus pandemic in Terminal 1 were applied across the board in Terminal 2. Passenger services, such as the airport information desk, were resumed and expanded as passenger numbers increased after they had been temporarily suspended or reduced. For example, four other digital information desks (Info Gates) have been put into operation to assist passengers. The digital information offer featuring contactless, personal interaction with staff has been extended to 12 sites in Terminal 1 and Terminal 2 with the goal of informing all passengers early on about current travel regulations, precautionary measures, and behavioral guidelines at Frankfurt Airport.

Fraport continued its Fraport-MONITOR passenger survey, which resumed in August 2020, also in the first half of 2021 but with a further reduction in the number of cases per month compared to the period from August to December 2020. Along with the regular long-term passenger survey, Fraport continued a method test, which was launched in September 2020. In this test, 400 passengers filled out the questionnaire of the Fraport MONITOR themselves in the first half of 2021 instead of being asked questions directly by interviewers. Passengers were able to do this on their own mobile device (smartphone, tablet, laptop) or on a tablet provided by the interviewers on site. The digital questionnaire, whose wording was slightly adapted, was available to the respondents for the first time in eight different languages. With the continuation of the method test, further data and information was gathered, and as a result this digital survey replaced the previous face-to-face survey in mid-2021.

Global passenger satisfaction is also a relevant non-financial performance indicator at the Group’s foreign airports. In order to guarantee service quality and to meet passengers’ and airlines’ requirements, Fraport conducted extensive modernization measures at the Group airports. The terminal expansion at Ljubljana Airport was successfully completed in 2021. In Greece, in addition to improving the check-in process in order to avoid long waiting times, contactless security checks were also introduced in 2021. In addition, a particular focus was placed on hygiene measures to prevent infection, cleanliness of the terminals, and passenger comfort.
In 2021, passenger surveys at the international Group airports continued to be reduced due to the low passenger numbers. The surveys were conducted in a shorter period of time and with a smaller number of respondents. For this reason, the quality of the service was measured at Ljubljana Airport, including check-in and security control, but also in the retail sector, using the mystery shopping method in the third quarter of 2021. The regular customer satisfaction survey was also resumed in August 2021. At the airports in Varna and Burgas, questionnaires were distributed in paper form, albeit to a much smaller extent. The surveys at Lima Airport have been resumed to a reduced extent with a focus on protective measures in the service units. At the Greek airports, the customer satisfaction survey was suspended once again in 2021.

A detailed program of measures, launched in 2020 and developed further in 2021, was implemented in the Group companies and at the Frankfurt site in order to ensure safe flight and terminal operations after the lockdown and to prevent the spread of coronavirus among employees and passengers.

Fraport has implemented the safeguards at Frankfurt Airport in consultation with the relevant health authorities and in accordance with all regulatory requirements. The main objective is to follow the EASA “COVID-19 Aviation Health Safety Protocol” recommendations (Version 1.1 from May 21, 2020). Since then, floor markings in waiting areas and at baggage claim have indicated the minimum distance to be maintained. A minimum distance of 6 feet (1.5 meters) should be observed wherever possible. Plexiglass panes and mouth-nose protective masks are used wherever it is not possible to maintain a distance. In addition, monitors and multilingual terminal announcements explain the applicable distancing and hygiene rules. If, however, people start to congregate in an area, Fraport employees ensure orderly lines are formed. A medical protective mask must be worn in all terminals by anyone over six years of age. Fraport also reminds everyone to regularly wash and disinfect their hands. As another important measure, the feedback system established at the airport to assess cleanliness of the sanitary facilities was largely converted to a contactless system. Passengers now have the option of giving feedback without contact, which is used to optimize the cleaning process.

In January 2021, TÜV Hessen once again examined the implemented measures for protecting the health of passengers and employees at the Frankfurt site, once again awarding them the TÜV seal “Safe from Covid-19”. Detailed testing was carried out, for example, on cleaning and disinfection procedures, social distancing measures and controls, wearing protective masks, the availability of disinfectants, the use of standard personal protective equipment by airport staff, and internal protection and precautionary measures for employees.

Numerous measures have also been implemented at the international Group airports to protect passengers and employees while at the same time enabling smooth travel operations. Floor markings and plexiglass panes were installed at the terminals. In addition, hand sanitizer was provided and posters indicating current regulations were displayed. The frequency and intensity of the cleaning were increased. Employees were trained in protective measures and the corresponding guidelines and provided with protective masks.

The international airport association ACI awarded Frankfurt Airport the “Airport Health Accreditation” for the organizational, infrastructural, and personnel measures to protect against the coronavirus. The accreditation was carried out as part of a structured evaluation process along the entire airport process chain and included all stakeholders. The Airport Health Accreditation was also granted to the Group’s Greek airports as well as to the Group airports in Varna and Burgas.

The reliable loading of luggage for departing flights and the fast delivery of luggage to the baggage claim for arriving flights have a major impact on customer satisfaction. Fraport AG measures this performance for departure baggage based on the non-financial performance indicator Baggage Connectivity (see also the “Strategy”, “Control”, and “Non-Financial Performance Indicators” chapters). In order to maintain connectivity at its current high level in the future coupled with increasing numbers of baggage items, Fraport is constantly working on optimization measures that are implemented in close cooperation with airlines within the scope of regular performance discussions.

The Executive Board is informed about the development of baggage connectivity on a monthly basis. Management receives information on a daily basis so that measures can be taken at any time. Fraport regularly discusses the values with the airlines and ensures improvements are made. For example, Deutsche Lufthansa frequently receives a detailed monitoring report, and optimization measures are managed jointly with Fraport within the scope of regular meetings.
**Performance indicators** – Global passenger satisfaction and baggage connectivity are considered the most important criteria for measuring service quality (see the “Control” and “Non-financial Performance Indicators” chapters).

**IT security and airport safety and security**

Security is the key requirement for air traffic. This principle applies equally to passenger traffic and air freight. Accordingly, security management has always been a top priority at Fraport.

All countries in which Fraport is active belong to the International Civil Aviation Organization (ICAO) and have contractually committed to comply with the organization’s safety standards and recommended practices for airports. In contrast to most ICAO member states, German law allocates passenger and baggage checks to government authorities, whereas in other countries this is usually the responsibility of the airports.

**IT Security**

**Objective** – All important business and operating processes at Fraport AG are supported by IT systems and IT components. Due to the ongoing development of new technologies and the increasing global threat of cyberattacks generally, there is an underlying risk potential for IT systems. Our objective is therefore to protect all IT systems and data against failure, manipulation, and unwanted publication.

**Concepts, measures, and results** – Fraport protects its IT systems and data against failure, manipulation, and unwanted publication with active and preventive IT security management. These systems are configured redundantly and are housed at separate sites. The risks in the area of IT security are included in the risk management system (see also the “Risk and Opportunities Report” chapter). The requirements for IT security are specified in the IT security policy and security guidelines that must be followed throughout the Group. Compliance with these requirements is checked regularly by Internal Auditing, IT Security Management, or external advisors. In 2021, Fraport AG once again implemented a variety of projects to adequately respond to the growing risks arising from information technology. The level of IT security is also part of the annual management report for the quality management certification according to ISO 9001 and is regularly audited by external auditors. In addition, potential for improvement identified within the scope of internal audits as well as in the latest KRITIS audit conducted in 2021 according to the German IT Security Act for critical infrastructures (KRITIS) will be processed and the Information Security Management System (ISMS) will be developed further.

Within the scope of a working group in the German Aviation Association, Fraport AG along with other airport operators, Deutsche Lufthansa, and the German Air Traffic Control has developed the security standards of the industry. These are based on the new KRITIS requirements. The objective is to establish a high safety standard within the aviation industry through close cooperation and reciprocal verification of compliance with regulatory requirements.

The Group companies outside of Frankfurt use their own IT infrastructure, that they protect according to the Group’s IT security guidelines. As a rule, the IT systems of the Group companies at the Frankfurt site as well as the SAP systems of Fraport Greece are integrated into the technology of Fraport AG and managed from Frankfurt. Using other IT systems is only possible with the consent of the Executive Board. At Fraport AG, a separate section is responsible for IT security within the “Information and Telecommunication” service unit. Its tasks are, among other things, the ongoing identification and implementation of measures to meet high security standards.

**Performance indicator** – No performance indicator, target value, or term has been defined within the scope of the Sustainability Program.
Airport safety
This area encompasses both security and safety: safety refers to the operational safety of the overall airport as well as the safety within the airport site. Security is understood in terms of defending against terrorist threats and protecting civil aviation.

Objective – For all operational processes, the focus is on safeguarding the safety and security of everyone at Fraport's airports.

Concepts, measures, and results – The measures include passenger, baggage, and cargo inspections, as well as the access control points for airport employees and suppliers. Regular weekly or monthly meetings are held with airlines, security service providers, and authorities to exchange current information.

At the international Group airports, the security requirements of each respective country as well as international standards for safety and security management are in effect. It is the responsibility of the local Group companies to implement and comply with these requirements. They include, among other things, a safety management system and access controls when entering the security area.

Fraport AG supports the Group companies in planning and implementing security measures. It also provides needs-based training for employees online, for example within the context of safety and security workshops. Within the scope of specialist exchange events, there is also a regular exchange between the Group companies.

Safety
Based on European statutory regulations, Fraport AG is obliged to operate a Safety Management System (SMS) at Frankfurt Airport. The EASA Safety Manager follows the guidelines of the European Aviation Safety Agency (EASA) and enjoys a direct reporting right to the Executive Board.

The SMS focuses on the safety of airport operations. The SMS takes into account all the risks – technical, organizational, or human – that may affect them. The SMS coordinates security measures in daily operations. It records safety-related events and is able to detect vulnerabilities. The objective is for all parties involved in air traffic to implement the requirements contained in the Safety Policy of Fraport AG. Airport employees can submit safety-related reports to the SMS. In addition, anyone with access to the airside areas (apron and runway) must regularly complete safety training.

As a central reporting and alarm point for security matters, Fraport AG operates a security control center at Frankfurt Airport, which activates the emergency and crisis management, if required. The airport fire department, medical services, ambulance service, and the security services then coordinate operations on site. A crisis unit commences operation in the “Emergency Response and Information Center” (ERIC). It coordinates and executes all measures that require a concerted approach at the site beyond any routine damage and risk prevention. If necessary, the “Fraport Emergency Team” (F.E.T.), consisting of volunteer employees of Fraport AG and the Group companies at the Frankfurt site, is deployed, which interacts with passengers, greeters, and relatives on site.

The contingency plan for Frankfurt Airport “FRA Not” documents which preparations have been made for various emergency scenarios and defines procedures to minimize the impact. ICAO and EASA prescribe regular exercises to be carried out by the respective airport operating company at the Group airports to train for the handling of emergencies and other security-related scenarios. Such exercises have no impact on flight operations. The results are used for further education and training.

Security
Both international and European regulations contain guidelines on the structural design of airport infrastructure to prevent attacks such as sabotage or terrorist activities.

In Germany, the Air Security Act (LuftSiG) regulates passenger and baggage checks as well as access controls in the airside areas, which are the direct responsibility of the airport operator. At Frankfurt Airport, Fraport employees as well as employees of the Group company FraSec and other private security providers currently carry out airport security checks on behalf of the German Federal Police.
Fraport AG develops measures to maintain high security standards independently and in agreement with the competent authorities. In 2020, this included responding to the developments of the coronavirus pandemic: Fraport AG adapted control processes to further ensure safety and, at the same time, minimize the risk of infection.

In 2021, the measures were developed further. In May 2021, “Click2Drive”, a fully automated, label-based access control system, was introduced for the first time in Cargo City Süd (CCS). This has clearly improved traffic management in CCS.

Performance indicator – No performance indicator, target value, or term has been defined within the scope of the Sustainability Program.

Data protection

Objective – The objective is to ensure the handling of personal data in compliance with the data protection laws and to safeguard the rights of data subjects, irrespective of whether the data is from passengers, customers, employees, or external companies.

Concepts, measures, and results – Fraport AG has a notification process for data protection and data security incidents in place. To consolidate the processes and rules at Fraport AG, existing processes were implemented in a data protection management system and a data protection policy was added. In the data protection policy, the Executive Board has laid out the principles, procedures, and obligations to be observed by all employees when they collect, disclose, transmit, modify, store, or delete personal data such as names, addresses, personnel numbers, or IP addresses in the course of their business activities. Specific topics of data protection, such as data subject information or data subject rights, as well as the deletion of data, were described in guidelines for action. The action guidelines are to be implemented as an annex to the data protection guideline and are binding for all employees. Extensive training concepts such as an e-learning tool and video training have been established, which can be accessed on the Intranet.

The Data Protection Officer of Fraport AG monitors whether all data protection regulations are complied with at the company. He reports directly to the Executive Board and is independent. Violations of the EU’s General Data Protection Regulation (GDPR) are reported directly to him – anonymously if so desired. In 2021, Fraport AG did not record any violations of data protection that were reportable according to the GDPR.

The majority of the personal data processed by Fraport is due to the issue of airport ID cards and is thus compulsory for security reasons. Fraport AG has implemented both technical and organizational measures to protect data against misuse. Access to this system is allowed to only a limited group of people for a specifically defined task. Fraport AG collects personal data of passengers primarily for the use of parking garages, baggage handling, and specific processes at the terminal. Special regulations were therefore established while implementing biometric passenger processes (biometric eGates at the integrated pre-checks). The travel data is processed exclusively by the airlines. There are clear guidelines for the use of video technology at the Frankfurt site in order to ensure the personal rights of passengers, visitors, and employees. It also regulates the extent to which authorities are allowed to use Fraport video technology.

As a result of the coronavirus pandemic, Fraport AG collected personal data at the canteens and restaurants in the terminals up to the end of October 2021 in order to be able to trace possible infection chains. In accordance with the Hessian Ordinance on Infection Protection Measures, as amended, this data is destroyed after four weeks.

Working from home, which was quickly implemented for a large number of employees due to the pandemic, accelerated the introduction of appropriate collaboration platforms. Data protection measures assisted in implementing default settings that ensured privacy. In this context, risk analyses in the form of data protection impact assessments were also carried out.

The level of data protection is part of the annual management report for the quality management certification according to ISO 9001. In addition, the data protection officer prepares an activity report. From 2022, quality management audits will regularly include questions on data protection issues.

The Executive Board of Fraport AG works towards ensuring that Group companies in Europe comply with the European General Data Protection Regulation and the timely implementation of the relevant legal requirements. In addition to offering training for
employees, the Group companies have also created technical requirements to always take data protection into account. For the Group companies outside the EU, the laws on data protection must be complied with in accordance with national regulations.

Performance indicator – No performance indicator, target value, or term has been defined within the scope of the Sustainability Program.

Employee-related Matters

Group-wide, Fraport aims to remain competitive at all sites and in all sections and thereby secure jobs with fair and just working conditions and guarantee appropriate salaries and wages.

Pursuant to responsible corporate governance, Fraport has made a commitment to comply with internationally recognized standards of conduct, such as those defined in the principles of the UN Global Compact, the OECD guidelines, and the ILO Core Labour Standards. They are published in the Code of Conduct for Employees, which commits employees to comply with these fundamental principles.

The fundamental importance of the human resources strategy is generally taken into account by the three key non-financial performance indicators of employee satisfaction, women in management positions, and sickness rate, all in Germany. Another key figure used to monitor accident development is LTIF (Lost Time Injury Frequency). In fiscal year 2021, however, the focus continued to be on addressing the impact of the coronavirus pandemic also from a personnel and human policy perspective.

International air traffic has been particularly affected by the effects of the coronavirus pandemic. In order to reduce the economic consequences of the traffic slump at Frankfurt Airport, Fraport also continued short-time work schedules for large parts of the company in 2021.

To ensure that personnel costs can be reduced even after the expiry of the special regulations on short-time work, an emergency collective agreement has been agreed for German airports, which are bound by the civil service collective agreement (TVÖD). The emergency collective agreement includes flexible work arrangements in the operational areas, in which work assignments can be canceled on low-traffic days and reclaimed on busy days. In return, redundancies due to operational reasons are excluded. In view of the ongoing coronavirus crisis, the emergency collective agreement is an important building block for further stabilizing the company and reducing costs to the extent necessary.

Attractive and responsible employer

Objective – Fraport seeks to create good working conditions and maintain a high level of employee satisfaction (see also the “Control” and “Non-financial performance indicators” chapters).

Concepts, measures, and results – Due to the impact of the coronavirus pandemic on operations at all Fraport Group sites, data on employee satisfaction was once again not collected in 2021 by means of the Fraport Barometer. Given the significant changes in the content and framework conditions of all employees’ tasks due to the pandemic and its impact on operations, a true assessment of satisfaction values and a meaningful comparison with the previous year’s figures is not possible. Instead, the pulse checks introduced at Fraport AG in 2020 were continued. The short online surveys provide an insight into the current mood and satisfaction of the workforce. Based on the results, internal communication was adjusted, and measures were identified and initiated. The results highlight the clear advantages of working from home, such as improved compatibility of work and working life, while at the same time highlighting the importance of communication, flexibility, and the expansion of digital structures. For example, a concept for the modernized design of the workplace was created, taking into account in particular the experiences gained in the coronavirus pandemic. The findings from the survey have been incorporated into the development of a company agreement on mobile work. In principle, the results of regular employee surveys serve to encourage all international Group airports to continuously increase employee satisfaction.

In order to be able to implement measures to increase employee satisfaction, this indicator was also monitored at the international Group airports, albeit to a lesser extent and using alternative methods. In Ljubljana, for example, managers were trained in the
Best Leader program. Fraport Greece offered a number of specialist and soft skills training courses via an e-learning platform. Individual development plans for employees were introduced at the Group company Lima.

The **Group agreement** “Conduct of Partnership, Diversity, and Equality in the Workplace” forms the platform for principles such as freedom from discrimination and equal opportunities. The company agreement includes explicit definitions of values as well as specific internal regulations and structures. As far back as 2007, Fraport committed itself to the “Charta der Vielfalt” (Diversity Charter) – an initiative to promote diversity in companies and institutions. From an organizational perspective, responsibility for diversity is assigned to the Executive Director of Labor Relations with corresponding resources.

As a responsible employer, Fraport respects and promotes personal diversity and attaches great importance to ensuring that this is reflected in the way employees interact with each other. Diversity is an important goal for Fraport, which the Group addresses systematically as part of its **diversity management**. Diverse cultural backgrounds, international experience, and gender aspects enrich collaboration and promote innovation and creativity. This enables Fraport to flexibly respond to the changing requirements in the international markets and benefit from them. Fraport is sending a clear signal throughout the Group with its campaign “Respekt für Vielfalt – Ich, Du, Wir” (“Respect for Diversity – I, You, We”). In October 2021, a contribution by Fraport apprentices – a film on the subject of “What would the airport be without diversity” – was awarded the Audience Award in the nationwide team competition for diversity in the workplace, “Diversity Challenge of the Diversity Charter”. This impressively shows that the airport cannot run without diversity, on both the customer and employee side. At the Group Airport in Lima, awareness-raising training on gender equality was carried out, and a prevention campaign against sexual harassment in the workplace was developed.

Fraport employs many workers from abroad who often have obtained language qualifications. The Fraport Group therefore uses language trainers and explains the safety regulations of the work areas with forms in easy language and with many illustrations, thus ensuring continuing language education.

The measures for strategic **succession planning** and the supervision of top management positions are carried out organizationally by the “HR Top Executives” central unit, which is assigned to the Executive Director of Retail and Real Estate. Executives are supervised at the third and fourth levels, and **talent management**, which is primarily concerned with developing potential executives, is assigned to the Executive Director of Labor Relations within the “Human Resources” central unit of Fraport AG.

Fraport AG has been pursuing its goal of increasing the **proportion of women in management positions** for many years (see also the “Control” and “Non-Financial Performance Indicators” chapters). The topic was taken up by the Human Resources Committee of the Supervisory Board last year and the measures were enhanced. In addition to systematic talent management and the Potential Assessment Center, the long-term measures include the Cross Mentoring Program, coaching measures within the context of the continuous development of female executives, and promoting a network of female executives. In addition, there is the option of working part-time. For job vacancies, suitable female candidates are also actively approached. The economic situation and the resulting Group-wide restructuring program in order to ensure economic sustainability have had a major impact on the projects and objectives in the current year under review and were among the reasons why the objective was not met. Furthermore, women with great potential will be closely supported in their further development through individually created development plans. New long-term targets for the ratio of women in management positions in the first and second levels below the Executive Board in Fraport AG and for the Fraport Group in Germany have been adopted (see also the “Control” and “Non-financial performance indicators” chapters).

**Performance indicator** – Employee satisfaction and the ratio of women in management positions in Fraport AG and for the Fraport Group in Germany (see also the “Control” and “Non-financial performance indicators” chapters).
Occupational health and safety

Objective – Preventive measures in occupational health and safety in the Fraport Group focus on preserving and strengthening the health, performance, motivation, and thus productivity of employees in the long term. Fraport has therefore set the goal of continuously reducing the number of accidents at work and stabilizing the sickness rate in Germany in the medium term and reducing it in the long term.

Concepts, measures, and results – The key principles for Fraport AG and the Group companies can be found in the Group “Occupational Health and Safety” policy. Drawing on the requirements of ISO 45001, the Group policy ensures accountability. The defined guidelines are to be implemented independently by the Managing Directors and supplemented by company-specific rules in internal regulations. This requirement is valid effective immediately for Fraport AG and German Group companies. Taking into account the national laws, the regulation is also an option for desired action for the international Group companies.

In accordance with the Occupational Health and Safety Act, Fraport AG has implemented an occupational safety unit and an occupational health services unit under the Executive Director of Labor Relations, which advises and supports corporate departments in the further development of occupational safety. Measures to promote occupational health are controlled by occupational health management. The Occupational Safety Board (OSB) represents the Executive Board’s efforts for the effective and efficient organization of preventive health and safety for the Fraport Group worldwide. The cooperation and the exchange of experiences is organized in the Occupational Health and Safety Management System Board (OH&S-MS), which has a Group-wide meeting once a year. Group-wide tasks are promoted together in order to work efficiently and conserve resources. In addition, there is a steering committee for Fraport health management, where Group and sector-related health measures are discussed, and decisions are made.

The effects of coronavirus were once again omnipresent in the 2021 fiscal year, both in private and professional settings. Fraport continued to react to this at its international Group airports as well as at the Frankfurt site and was able to evaluate and implement the most diverse regulatory requirements for safe operations in a timely manner. Extensive sanitation measures were implemented, and employees were called upon to adhere to the hygiene guidelines. Many employees still work out of their home office to help to disrupt the infection chains. In addition, all Group companies developed a detailed communication package on the topic of the coronavirus pandemic in order to inform employees and answer their questions.

At the Frankfurt site, the Fraport AG occupational health services unit continued to organize an infection chain tracking measure as part of the planned measures to tackle the pandemic, similar to the work of the public health authorities. In the event of suspected cases or regarding contact tracing and health questions on the subject of SARS-CoV-2/Covid-19, the occupational health services unit was available to help and provide information.

With the rolling updates of SARS-CoV-2 work protection regulations, the German Federal Ministry of Labor and Social Affairs (BMAS) specified the necessary measures for occupational infection protection. In order to further facilitate implementation during operations, the occupational safety and occupational health services units continued to develop an aid for the organization of operations during the coronavirus pandemic. This provides managers and employees with concrete recommendations and protective measures to make everyday work safer, and it includes advice on the correct ventilation of meeting rooms and office spaces or on correct conduct when using company vehicles.

Vaccinations against SARS-CoV-2 as an important measure to contain the pandemic were also carried out by the medical services and occupational health services of Fraport AG. Initially, vaccinations were offered as part of the hospital care at the Medical Center from April 2021. In order to drive up vaccinations, Fraport set up two vaccination centers, which were operated by the medical services and occupational health services of Fraport AG. Company doctors of Fraport AG were involved in the vaccination campaign from June 2021 in line with the regulations. Even after the vaccination centers were closed, a continuous supply of vaccines was maintained at the Medical Center. In addition, all Group employees were continually offered free self-tests in accordance with the regulations. The “Coronavirus Pandemic Protection Measures” instructions for all employees have been regularly updated and provide an overview of current recommendations. Due to the coronavirus pandemic, many employees continued to work from home in 2021. In order to ensure secure and safe working practices for all employees from their homes, the Occupational Safety and Health Protection created a “SafetyCard”. It provides an overview of precautions, important information, and emergency numbers for home office activities.
As many facilities such as gyms had to close due to the pandemic and many employees were working on short-time work schedules and increasingly working from home, Fraport Health Management expanded its digital health services offering. These included virtual offers in the area of psychological counseling, addiction counseling, virtual sports offers, numerous newsletters, and a virtual running event. In addition, the topic of occupational health management was added to the service portfolio, which is now being gradually structured and expanded.

Additional risk assessments have been continued for operational and administrative activities as well as for the handling of aircraft loaded and unloaded by hand (manually loaded flights). In cooperation with the occupational health services and occupational safety units, guidelines were issued defining how distance markers, protection shields or partition walls, and the mandatory protective masks are used.

It is important that a high level of occupational safety standards is maintained when handling dangerous goods, in Ground Services’ operations, in maintenance, in internal transport and traffic, and during infrastructure construction activities. In addition to basic and recurring training programs focusing on various workplaces for all employees and executives, special driver safety training is offered to employees whose work involves driving. Targeted and temporary measures and projects are intended above all to raise employee awareness of safe conduct in operational sections. Due to the effects of the coronavirus pandemic, these measures were only advanced as needed.

Preventing accidents at work remains an issue of great importance in the Fraport Group. For the LTIF indicator, which is calculated based on the number of accidents at work (from the first day of absence) in relation to the hours worked (in millions), the objective is to reach a value of 22.5 by 2025. The Group LTIF increased to 22.06 in the reporting year 2021 (previous year: 14.45). The increase is mainly attributable to the higher traffic volume compared with 2020 and the associated reduction in short-time working rates.

Various programs and training courses on the subject of occupational safety were carried out at the international Group companies in order to inform employees about hygiene protection measures and procedures. Vaccination offers have also been made available at airports in Slovenia, Greece, Bulgaria, and Brazil.

**Performance indicator** – Sickness rate in the Group in Germany and in Fraport AG (see also the “Control” and “Non-financial performance indicators” chapters).
Social Matters
Frankfurt Airport is one of the largest local workplaces in Germany. Additional employment effects are also created in enterprises that are contracted by Fraport for the construction and modernization of airport infrastructures.

Engagement in the regions
Objective – The objective is to make a positive contribution to the economic and social development of the region and increase the corporate performance (gross value added) each year.

Corporate performance
€ million

<table>
<thead>
<tr>
<th>Cost of materials</th>
<th>509.0</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross value generation</td>
<td>2,088.0</td>
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<tr>
<td>Other operating expenses</td>
<td>143.9</td>
</tr>
<tr>
<td>Corporate performance</td>
<td>1,435.1</td>
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<tr>
<td>Net value added distributed to:</td>
<td></td>
</tr>
<tr>
<td>Employees</td>
<td>884.3</td>
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<tr>
<td>Capital</td>
<td>1,168.4</td>
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<tr>
<td>Shareholders (dividends)</td>
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<tr>
<td>Lenders (interest)</td>
<td>18.5</td>
</tr>
<tr>
<td>Changes in the financial position from the value added statement</td>
<td>–763.7</td>
</tr>
</tbody>
</table>

1) Excluding capacitive capital expenditure (IFRIC 12) and leases (IFRS 16).

The Group’s direct value creation includes expenses, among other things, for personnel, capital expenditure, taxes, interest, and dividend distribution to shareholders. Over the past fiscal year, corporate performance amounted to approximately €2.1 billion (+22.8%). The net value added amounted to around €1.4 billion in the year under review (previous year: approximately €1.1 billion). The Fraport Group’s indirect value creation includes consumption by airport employees and companies located at each airport, which also have their own value chain and employment effects and thus directly and indirectly contribute to the positive economic development of their respective regions.

Concepts, measures, and results – For Fraport, social responsibility has been a corporate principle for many years. Fraport AG’s funding concept for its community, cultural, and social engagement is “Active for the region”. It primarily serves to boost clubs and support volunteer work in the region around Frankfurt Airport. All activities are combined into an independent department within the “Corporate Communications” central unit and assigned to the Chairman of the Executive Board.

The so-called “neighborhood framework” describes the geographical boundary for these support activities. The area is based on district and state borders taking into account the most important approach and takeoff routes. If these change, the neighborhood framework will also be modified – as was most recently the case when Runway Northwest was inaugurated in 2011.

Donation priorities include the promotion of social and charitable institutions, particularly those that encompass measures relating to education, social equality, health, and the integration of marginalized groups in society. Employees can also apply for donations as patrons of their clubs.
The effects of the coronavirus pandemic continued to force Fraport AG to reduce expenses that are not directly related to its core business. With the exception of existing contracts and previously approved financing, no financial support will be provided in the areas of **sponsorships and donations** until further notice. Sports sponsorship in the Rhine-Main region includes both recreational and professional sports. Well-known names that have concluded medium-term contracts with Fraport AG include the FRAPORT SKYLINERS and Eintracht Frankfurt. In the area of basketball, Fraport sponsors not only the German national division team but also gives donations to support the project “Basketball goes to school”.

In the areas of **culture and education**, Fraport is involved in longstanding partnerships with the Rheingau Music Festival and the Frankfurt cultural institutions Städel Museum, Schirn Kunsthalle, and Liebieghaus Sculpture Collection.

Fraport has financially supported the integration of young people and young adults into working life for over 22 years with the **ProRegion** Foundation. In addition to projects for the vocational and social integration of young people who have been forced to flee or migrate, other projects on professional orientation and competence assessment in general education schools continuously receive funding. Since the Foundation merely acts as a funding institution, it relies on close cooperation with proven institutions of youth vocational training. These include the Frankfurt-based Gesellschaft für Jugendbeschäftigung e.V., the Evangelische Verein für Jugendsozialarbeit, the KUBI Gesellschaft für Kultur und Bildung gGmbH, the Berufsbildungswerk Südhessen in Karben, and the “Pilot” unit of the Evangelische Kirchenkreis Hanau.

As one of the largest employers in Hesse, Fraport AG is also focused on helping young people integrate into the workplace with the **career preparation program** “Startklar” (“Ready for Takeoff”). The BIFF Community Initiative (vocational integration of refugees in Frankfurt Rhein-Main) ended in 2021. Around 50 percent of the participants have successfully completed the annual programs thus far and started vocational training.

Even at the sites of the international Group companies, regions close to the airport also benefit from the economic performance, the donations made, and sponsorship activities undertaken by each Group company independently. The focus of the donations and sponsorships is on the areas of child support, environmental protection, and sports. Due to the ongoing coronavirus pandemic, a large part of the measures for the international group companies had to be postponed in 2021 until there is a strong recovery in traffic volume and thus the economic situation.

**Performance indicator** – No performance indicator, target value, or term has been defined within the scope of the Sustainability Program.

**Noise abatement**

**Objective** – With noise reduction and noise abatement measures, Fraport seeks to create a balance between mobility services at the airport and economic success on the one hand and the quality of life of the people who live close to the airport on the other. Fraport has the permanent task of keeping aircraft noise pollution as low as possible despite the increase in air traffic. In Frankfurt, the aim is to keep the aircraft noise pollution in the region clearly below the figure forecasted in the planning decision.

Noise abatement measures are implemented at the Group airports according to the national and local requirements on noise protection. The airports comply with the relevant national laws and have implemented corresponding monitoring systems.

**Concepts, measures, and results** – In order to minimize noise pollution, Fraport is constantly working towards measures that reduce aircraft noise pollution which go beyond the legal requirements.

The aircraft noise pollution in the area around the airport is continuously monitored. Permanent **aircraft noise monitoring** has been implemented at the Greek airports in Thessaloniki, Corfu, and Rhodes since 2021. In addition, in future, aircraft noise complaints will be submitted and dealt with directly via the corporate websites in Greece. In addition, a system for monitoring environmental noise was introduced at the Group airport in Lima. A committee has also been set up to combat aircraft noise, involving airlines as well as national and local government agencies.
Fraport AG collaborates with the region affected by aircraft noise, representatives of the state government, and other members of the aviation industry in two committees. The Aircraft Noise Commission (FLK) is a legally appointed body that advises the Hessian Ministry of Economics, Energy, Transport and Regional Development (HMWEVW), the German Air Traffic Control (Deutsche Flugsicherung, DFS), and the Federal Supervisory Office for Air Traffic Control on noise abatement measures due to flights and air pollution resulting from aircraft exhaust gases. Fraport AG regularly reports the evaluations of the aircraft noise measurements and the results of simulation calculations on aircraft noise pollution to the supervisory authority and the FLK and publishes its findings on its website www.fraport.com/en.

The Airport and Region Forum (FFR) is a body of the Hessian State Chancellery. The key task of the FFR is to foster dialog between the region and the aviation industry and to discuss the effects of air traffic, with a particular focus on the Rhine-Main region. The FFR includes the “Active Noise Abatement” expert group, which advises on measures to reduce aircraft noise.

The Fraport Noise Monitoring “FRA.NoM” shows currently measured noise levels at the stationary aircraft noise measurement points of Fraport AG and identifies recognized flight noise from the last three months. It also reports the approaches and takeoffs at Frankfurt Airport as well as their effect on the noise levels in real time. The information system for aircraft noise issues, FRA.Map, available online allows interested parties to find information for their location or place of residence on an interactive map. The system also displays the areas that are targeted by noise abatement measures or entitled to compensation payments.

As a general rule, a distinction is made between active and passive noise abatement.

### Active noise abatement
- Reduces noise directly at the source
- Emission-based airport charges
- Noise-reducing operating concepts
- Noise-reducing take-off and landing procedures

### Passive noise abatement
- Reduces noise levels through structural adjustments inside the building
- Noise ceiling
- Noise-reducing take-off and landing procedures
- Financing of noise abatement measures

**Active noise abatement**

Active noise abatement directly reduces noise at the source or by implementing **noise-reducing operating concepts and takeoff or landing procedures**. These measures include establishing a “Ground Based Augmentation System” (GBAS) navigation system, which enables a steeper angle of approach of 3.2 degrees for all runways. With the so-called noise abatement model in both off-peak periods at night, individual takeoff and landing runways are alternately not used, enabling the local nighttime six-hour quiet period to be increased by one hour.

Fraport AG charges noise-related charges for takeoffs and landings. According to the new schedule of charges, which will apply from January 1, 2022, the noise-related airport charges for loud aircraft will be further increased. The use of particularly modern, quieter aircraft will be rewarded more than before by adjustments to the Noise Rating Index (NRI). In addition, NRI discounts will be abolished for flights that take place at night between 11 p.m. and 5 a.m., in order to further reduce aircraft movements during this period. Fraport is thus providing further economic incentives for airlines to take off or land in Frankfurt using quieter aircraft.

The voluntary alliance for a noise emission ceiling created in 2017 helps to ensure that the noise exposure at Frankfurt Airport during the day does not increase as much as would be permitted under the zoning decision, despite growth in aircraft movements. The traffic volume and traffic structure of the zoning approval for the expansion result in noise contours with continuous sound levels of 55 dB(A) and 60 dB(A). These contours have been reduced by 1.8 dB(A) across the board. The total areas within the reduced contours define the noise emission ceiling. A flight movement quota applies at night: no more than 133 aircraft movements may be scheduled for each average night of the calendar year between 10 p.m. and 6 a.m. If the limit values are exceeded, Fraport AG and airlines must examine how they can further reduce the noise level, for example by using quieter aircraft. The calculations in the 2021 monitoring report for 2020 show that the levels once again did not exceed the noise emission ceiling in 2020. The values of the previous year are always checked.
As a noise abatement measure at the Group airport in Ljubljana, the local authority in charge of air traffic control introduced a ban on departures between 12:00 a.m. and 6:00 a.m. in the direction of the towns of Šenčur and Kranj.

Passive noise abatement includes measures that reduce noise from the point of origin (emission site, e.g., aircraft) to the place of impact (place of immission, e.g., apartment). Passive noise abatement measures are intended to reduce the noise level inside buildings by way of structural improvements, such as installing sound-insulating windows. Around Frankfurt Airport, Fraport AG has legal obligations to finance noise abatement measures for around 86,000 households. A noise protection area defines which households are entitled to reimbursement by Fraport for noise abatement measures. The application deadline for the current noise protection program expired on October 12, 2021, and invoices can still be submitted until October 12, 2022, for measures requested by the first deadline.

In announcing the “Together for the Region – Alliance for Noise Abatement 2012” program in February 2012, the state government promised affected residents additional, more extensive support than previously provided in the vicinity of the airport by drawing on a regional fund. The Equalization of Burdens Act (Regionallastenausgleichsgesetz), with which the State of Hesse has made an additional €22.6 million available to local authorities particularly burdened by aircraft noise until 2021, has been in effect since January 1, 2018.

In the area of passive noise abatement, the Fraport Group held provisions in the amount of €39.2 million as at the balance sheet date of December 31, 2021 (see Group Notes, note 40, and Fraport AG’s Notes, note 30).

Performance indicator – Compliance with the specified noise ceiling (the area under a Leq 55 dB(A) day (6 a.m. – 10 p.m.) should constantly remain below 22,193 ha).

Environmental Matters
Airport operations and air traffic have a major effect on the environment. Fraport is committed to fulfilling the environmental requirements associated with this effect.

It is particularly important to deal intensively with environmental concerns, especially when planning to expand facilities. The Group’s growth targets must be pursued in line with environmental protection. The expansion activities at the Brazilian airports Fortaleza and Porto Alegre as well as at Lima Airport and in Frankfurt are subject to environmental requirements. For the financing of Terminal 3 at the Frankfurt site, the European Investment Bank (EIB) requires a project progress report every year that also includes all significant environmental aspects.

Fraport is committed to issuing a report each year on its environmental activities and performance (see also www.fraport.com/responsibility). To this end, the Group companies report to Fraport AG once a year on a comprehensive catalog of standardized environmental indicators and projects as well as associated improvements, and Fraport AG compiles the information on these indicators for reporting purposes (see also the ESG Factbook at www.fraport.com/publications and the Environmental Statement at www.fraport.com/environmentalmanagement).

Climate change mitigation
Objective – In order to measure the environmental impact, the Executive Board has identified CO2 emissions as the most important indicator. The goal is to reduce this indicator on a Group-wide level to 120,000 metric tons per year by 2030; Fraport seeks to be carbon neutral by 2045 (see also the “Control” and “Non-financial performance indicators” chapters).

Concepts, measures, and results – CO2 emissions of Fraport AG and the Fraport Group are measured and monitored by the department of Environmental Management within the “Corporate Development, Environment, and Sustainability” central unit. The Executive Board is informed twice a year on the development of Fraport AG and the Group issues as part of the Interim Report Q2/6M. In addition, the development of CO2 emissions is reported to the Executive Board annually via detailed monitoring for each building at Fraport AG.
Fraport has used its own monitoring instrument, the CO2 and energy consumption monitoring system, to present, analyze, and manage energy consumption at the Frankfurt site. It creates transparency about consumption and consumers, helps to improve energy efficiency and reduce energy costs. It also allows qualified statements to be made in a timely manner about the current CO2 emissions at Fraport AG and allows any undesirable developments with respect to the strategic CO2 targets to be detected at an early stage. The monthly energy consumption of buildings, plants, and equipment serves as the basis for the data. All energy sources, such as electricity, district cooling, district heating, gas, fuel for vehicles, and other fuels, are taken into account.

The "Energiezirkel", which is chaired by the Executive Director Controlling and Finance, meets twice a year and reports all decisions regarding the energy management of Fraport AG at Frankfurt Airport to the Executive Board. This is where the monitoring of the current long-term energy savings measures as well as a continuous examination for further possible measures are carried out in order to uncover levers to improve the energy efficiency of buildings, plants, and processes.

Fraport is gradually switching to emission-free alternatives for its vehicles on the apron. To this end, the airport operator put two electric buses for transporting passengers into operation in 2020 as part of a funding project from the State of Hesse and has since been testing the buses with regard to their suitability for everyday use. Since March 2021, the first large photovoltaic system at Frankfurt Airport has been supplying green electricity on a new air freight hall in CargoCity Süd. It generates approximately 1.5 million kilowatt hours of climate-neutral electricity per year. This would supply more than 450 households with four people with electricity for one year. Another photovoltaic system supplies the parking garage at Gateway Gardens, which was completed in July 2021, with energy. Since July 2021, Fraport AG has, for the first time, been purchasing shares of its electricity requirements at Frankfurt Airport from wind turbines as part of a Power Purchase Agreement (PPA). The electricity comes from 12 existing onshore wind farms along the German coast. In the second half of 2021, the amount of electricity supplied from the wind turbines amounted to approximately 24.7 gigawatt hours. The wind farms were all erected in the 1990s as part of the support provided by the German Renewable Energy Sources Act (EEG) and are now considered to be fully funded. In addition, Fraport and EnBW have concluded a Corporate Power Purchase Agreement (CPPA) on the purchase of wind energy. The CPPA is designed for a term of 15 years from the beginning of the second half of 2026. This allows large parts of Frankfurt Airport's power supply to be switched to "green" electricity. Fraport also intends to continue to invest in wind and solar energy. The aim is to use renewable energies to meet our own electricity needs at the Frankfurt site as far as possible.

An important milestone in reducing CO2 emissions was also reached at Lima Airport. In 2021, a contract was concluded to supply the terminal and the expansion project with renewable energy.

Proof of the successful CO2 management is Fraport’s participation in the Airport Carbon Accreditation program of the ACI (Airports Council International). It has evolved into the global standard for CO2 reporting and management at airports. Participation at level 2 ("reduction") or higher requires proof of both a CO2 reduction target, a CO2 management program in accordance with international requirements, and annual emission reductions verified by external auditors. Frankfurt Airport reached level 3 ("optimization") back in 2012. Ljubljana Airport reached level 2 in 2015 and is aiming for level 3+ ("neutrality") in the medium term. In the past fiscal year, the Group airports in Varna and Burgas in Bulgaria increased to level 2. The Greek airports Kefalonia, Mytilini, Rhodes, Thessaloniki, Chania, and Samos as well as Lima Airport are still at level 1 ("mapping"). The airport in Antalya is already at level 3+ ("neutrality"). The other Group airports have yet to participate; however, they are obligated to have their CO2 footprint assessed by way of an external audit.

Performance indicator – CO2 emissions in the Group and Fraport AG (see also the “Control” and “Non-financial performance indicators” chapters).
Protection of environment and nature

**Objective** – Fraport’s environmental policy obliges all Group companies to make use of natural resources and the environment in a sustainable, conserving, and preventive manner. This goal is systematically implemented through environmental management. Based on their business activities, Fraport AG and the fully consolidated Group companies have defined the objective of introducing and implementing such an environmental management system that is classified as “fundamentally environmentally relevant” according to the relevant ISO Standard 14001 and the European EMAS Regulation. The “Eco Management and Audit Scheme” (EMAS) is an environmental management and audit scheme developed by the European Union, which companies can implement voluntarily. This audit is carried out by state-authorized environmental experts. EMAS is considered to be the world’s most demanding environmental management system. Fraport AG has been validated by EMAS for over 20 years.

**Concepts, measures, and results** – Environmental management systems serve to systematically organize, manage, and monitor corporate environmental protection within the company. The environmental management systems cover all environmental factors relevant to the company such as energy consumption, CO₂ emissions, air pollutant emissions, effects of business activities on nature and biodiversity, water consumption, and waste. The Coordinator for the Environmental Management System at Fraport AG reports to the Chairman of the Executive Board in management reviews. Fraport AG’s employees’ many years of experience in environmental management benefit all Group companies, for example in the form of technical support, including on site. Companies that join the Fraport Group and do not yet have an environmental management system are obliged to introduce such a system in the course of the acquisition. At the end of the past fiscal year, 80.9% of fully consolidated, environmentally relevant Group companies, weighted according to revenue, had such a system certified according to ISO 14001 or EMAS.

Wherever possible, Fraport AG extends the green areas at the Frankfurt site. Fraport AG will upgrade some 2300 hectares of land in the immediate and wider vicinity of the airport from a nature conservation perspective to fulfill a legal requirement under the zoning decision for the airport expansion: deciduous forests, orchards, marshes, and nutrient-poor grassland. Measures to counterbalance the Expansion South project, in particular Terminal 3, are already included in this extensive package of measures.

The implementation and evaluation of the measures are subject to continuous monitoring. For ecological compensation measures, Fraport Group held provisions in the amount of €13.9 million as at the balance sheet date of December 31, 2021 (see Group Notes, note 40, and Fraport AG’s Notes, note 29).

Promoting biological aviation safety is the responsibility of Wildlife Hazard Management. Wildlife Hazard Management at the international Group airports is implemented according to international regulations as well as, where appropriate, based on more rigorous national and local targets. Corresponding monitoring systems are implemented. Wildlife Hazard Management at Group airports is concerned, among other things, with the monitoring of birds in order to ensure safe operations. In addition to biotope design and standardized animal observations at and around the airport, this also includes aversive conditioning through acoustic and visual stimuli. Maintaining the green spaces is a prerequisite for reducing the number of potential animals on the airport grounds which are relevant to air traffic safety. This is also ensured by Wildlife Hazard Management.

**Performance indicator** – Proportion of fully consolidated, environmentally relevant Group companies with certified environmental management systems (EMAS or ISO 14001), weighted according to revenue.

Air quality

**Objective** – There is no legal obligation for airports to monitor air quality. However, Fraport has set the objective of gaining a deeper understanding of the emission of air pollutants (emissions) by the airport and their effect on people and the environment (immissions). Air quality has been monitored at several sites at Frankfurt Airport since 2002. And it is also regularly monitored at some international airports.

**Concepts, measures, and results** – From an organizational standpoint, the “Noise and Air Quality” department of the Aviation strategic business unit is responsible for the topic of air quality at the Frankfurt site. In an annual report, it informs the Executive Board about the measured annual average and annual indicators of air pollutants on the airport grounds. Fraport AG regularly publishes the results of the measurements on its website in the “Air quality annual report”. The measurements show that the air quality on the airport site have remained unchanged at an urban level since the first time air pollutant limits were measured.
Fraport AG cooperates with the German Aviation Association (BDL) and the Airports Council International (ACI). In addition, there are collaborations with the Hessian Agency for Nature Conservation, Environment and Geology (HLNUG) and the Umwelt- und Nachbarschaftshaus in Kelsterbach to study so-called ultra-fine particulates (UFP). Unlike conventional, limit-controlled air pollutants, airports have proven to be a major source of UFP. There are no reliable statements yet on possible health effects. In order to gain further knowledge, the Forum Flughafen und Region (Forum Airport and Region) (FFR) has taken up the subject area in its work program at the request of the state government. A “UFP working group” has been set up at UNH, in which Fraport AG is also involved. The TROPOS consortium, consisting of the Leibniz Institute for Tropospheric Research, the Helmholtz-Zentrum Geesthacht, the Leibniz-Institut für umweltmedizinische Forschung and the Institute for Atmospheric and Environmental Sciences at Goethe University Frankfurt, is currently designing a UFP exposure study. The final study design will be submitted to the FFR for discussion and approval in the first quarter of 2022. Further steps to implement the exposure study will also follow in 2022. The results of this exposure study should form the basis for an impact study on possible health effects of UFP to be carried out at a later date.

The HLNUG published its “4. Bericht zur Untersuchung der regionalen Luftqualität auf ultrafeine Partikel im Bereich des Flughafens Frankfurt” in January 2022. As was already shown in the previous reports, Frankfurt Airport clearly contributes to the UFP burden in the surrounding area. At all measuring sites, the UFP concentration increases when the wind blows from the direction of the airport area during flight operations. Although the UFP concentration decreases exponentially the further away the measuring sites are from the airport, the airport’s influence still visibly stands out from the baseline concentration. In addition, the analysis of measurements showed that the impact of motor vehicle traffic and air traffic emissions are approximately the same but differ greatly in the particle size distribution. The temporarily very low number of aircraft movements as a result of the coronavirus pandemic is now starting to increase at a steady rate, which is also leading to a higher concentration of UFP at the HLNUG measuring stations.

At the local level, there is an overlap of air pollutant concentrations related to the airport and those not attributed to the airport. The airport’s impact on the air quality in the surrounding areas is largely limited to zones within a close proximity and to the nitrogen dioxide (NO₂) emissions component. Measurements and modeling suggest, however, that external influences, such as road traffic, also play a role in the air quality on airport grounds. Investigations by the HLNUG relating to the first lockdown (March 16, to April 30, 2020) show that reductions in ground-level nitrogen oxide and particulate matter concentrations in the Rhine-Main region are not due to reduced air traffic alone. In addition, the level of pollutant concentrations depends heavily on the weather.

To gain information on the proportion of the overall exposure in a region, computational models have been developed that include all the relevant sources of pollution and their emissions for a given zone. The LASPORT program takes into account various airport-related emission sources in the lower atmosphere, prepares spread computations, and illustrates the exposures. The Airport Association ADV (Association of German Airports) commissioned the program in 2002. The provider has since expanded the program in close collaboration with Fraport AG and other users.

Fraport is continuously working to record the air pollutant emissions of all relevant emitters through airport operations at the Frankfurt site on an annual basis in order to achieve a systematic inventory of air pollutant emissions. The selection of the pollutants to be observed depends on their relevance. They are especially important if they are regulated by a threshold value and are recognized in a noticeable amount at Frankfurt Airport. Drawing on an extensive database, potentials for reduction measures can be identified and control procedures can be developed. The data collected also serve as a basis for calculating the airport’s proportion of immissions in the surrounding area.

As an airport operator, Fraport can only indirectly influence emissions from aircraft. In order to motivate airlines to use low-emission aircraft, Fraport collects airport charges on nitrogen oxides and hydrocarbon at the Frankfurt site. Airlines pay the emissions-based fee per kilogram of nitrogen oxide equivalent emitted during takeoff and landing (“landing and take-off cycle”, LTO) by an aircraft. Charges are levied per landing and per takeoff. The necessary information on aircraft and engine types is determined by way of a recognized fleet database.

Aircraft turbines mainly emit carbon dioxide (about 7%) and water vapor (approximately 3%) in addition to mixed air (about 90%). The additional resulting pollutants of carbon monoxide, nitrogen oxides, sulfur dioxide, hydrocarbons, and soot account for less than one percent overall. The emission spectrum of aircraft turbines corresponds to that of road traffic. Fraport publishes the quantities of these pollutants emitted by the aircraft at the Frankfurt site in its annual environmental statement.
In addition to flight operations, air pollutants at airports also arise from the apron and vehicle traffic as well as the operation of
heaters run on oil or gas. As a way of reducing pollutants, Fraport has gradually upgraded its fleet of vehicles at Frankfurt Airport
to include low-emission and electric motors. Already 24% of Fraport vehicles in Ground Services at Frankfurt Airport have electric
transmissions.

The international Group airports follow the respective requirements in their national laws. Air quality is also monitored at the Greek
regional airports Thessaloniki, Corfu, and Rhodes. Since the permissible threshold values have not been exceeded, no measures
are required to improve air quality.

**Performance indicator** – Fraport strives to extensively measure the air pollutant emissions by material sources. A key performance
indicator in the strict sense is not defined in the air quality category.

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**Information on the EU Taxonomy Regulation**

**Background Information**

As part of the European Green Deal to achieve climate neutrality in the European Union by 2050, the EU Taxonomy Regulation
was adopted as a tool for classifying environmentally sustainable economic activities. The EU Taxonomy Regulation is a key
element of the European Commission's action plan to redirect capital flows towards a more sustainable economy. The regulation
provides a standardized assessment of predefined economic activities in terms of their contribution to the achievement of the
European Commission's six environmental goals, with the aim of achieving better comparability between companies.

This section presents the share of Group revenue, capital expenditure (Capex) and operating expenditure (Opex) for the 2021
reporting period related to the first two environmental objectives of the European Commission (climate change mitigation and
adaptation) that are taxonomy-eligible in accordance with Article 8 of the Taxonomy Regulation and Article 10 (2) of the delegated
acts.

**Definitions**

An economic activity is considered **taxonomy-eligible** if it is described in the delegated acts relating to the climate objectives
(climate change mitigation and adaptation), regardless of whether that economic activity meets one or all of the technical screening
criteria set out in the delegated acts. Onversely, all economic activities not described in the delegated acts are considered as
taxonomy non-eligible.

A **taxonomy-aligned** economic activity means an economic activity that complies with the following requirements:

- The economic activity contributes significantly to one or more of the environmental objectives;
- It does not significantly affect any of the other environmental objectives;
- It is carried out in compliance with a minimum level of protection;
- It complies with the technical screening criteria set out in the delegated acts supplementing the EU Taxonomy Regulation.

**Revenue KPI**

The share of taxonomy-eligible economic activities in Group revenue was calculated as the portion of net revenue from products
and services related to taxonomy-eligible economic activities (numerator) divided by net revenue (denominator; the denominator
corresponds to the Group revenue; see also Group Notes, note 5 Revenue).

Fraport generates revenue from products and services associated with taxonomy-eligible economic activities in the area of renting.
This corresponds to activity “7.7. Acquisition of and ownership of buildings”.

Revenue from the renting of buildings is mainly reflected in the revenue in the Retail & Real Estate segment and the revenue in
the International Activities & Services segment.
Capital expenditure (Capex) KPI

The Capex KPI, which indicates the proportion of taxonomy-eligible capital expenditure, is defined as the ratio of capital expenditure eligible under the EU Taxonomy Regulation (numerator) divided by the total capital expenditure (denominator).

Total capital expenditure includes additions to property, plant, and equipment and intangible assets during the fiscal year. This includes the additions to property, plant, and equipment (IAS 16), intangible assets (IAS 38), rights of use (IFRS 16), and investment property (IAS 40; see also section “Additions to non-current assets” and Group Notes, note 20 Property, plant, and equipment).

The numerator consists of the following categories of taxonomy-eligible capital expenditure:

- Capital expenditure relating to assets or processes associated with taxonomy-aligned economic activities (category A of Annex I to the delegated acts pursuant to Article 8)
- Capital expenditure relating to the purchase of output from taxonomy-aligned economic activities and individual measures enabling the target activities to become low-carbon or to lead to greenhouse gas reductions (category C of Annex I to the delegated acts pursuant to Article 8)

In addition to investments related to economic activity 7.7 Acquisition and ownership of buildings, the following economic activities were also identified:

- 6.14 Infrastructure for rail transport
- 7.1 Construction of new buildings
- 7.2 Renovation of existing buildings
- 7.3 Installation, maintenance and repair of energy efficiency equipment
- 7.6 Installation, maintenance and repair of renewable energy technologies

In order to avoid double counting when calculating the Capex ratio, capital expenditure that has already been taken into account under category A will only be taken into account once.

Operating expenditure (Opex) KPI

To determine the ratio of operating expenses (Opex KPI), the taxonomy-eligible operating expenditure (numerator) according to the EU Taxonomy Regulation is set in relation to the operating expenditure (denominator).

The information on operating expenses in accordance with the EU Taxonomy Regulation includes direct non-capitalized costs that relate to research and development, building renovation measures, short-term lease, maintenance and repair, and any other direct expenditure relating to the day-to-day servicing of assets of property, plant and equipment by the undertaking or third party to whom activities are outsourced that are necessary to ensure the continued and effective functioning of such assets.

Thus, the definition of operating expenses in accordance with the EU Taxonomy Regulation differs clearly from the definition of operating expenses used in the rest of the management report (see chapter “Glossary”). For example, no expenses for utility services, such as energy expenditure, are included in the definition according to the EU Taxonomy Regulation. The ratio for operating expenditure (denominator) was calculated in accordance with the EU Taxonomy Regulation based on the income statement and mainly includes maintenance expenses and other operating expenditure for rents and leasing. The taxonomy-eligible share in fiscal year 2021 results from maintenance expenses for the passenger transport system as well as maintenance expenses for rented buildings.

Taxonomy-eligible economic activities

The following shares were determined to be taxonomy-eligible for fiscal 2021:

<table>
<thead>
<tr>
<th>Taxonomy-eligible economic activities</th>
<th>KPI according to EU Taxonomy Regulation (denominator) in € million</th>
<th>Of which taxonomy-eligible in %</th>
<th>Of which non-taxonomy-eligible in %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td>2,143.3</td>
<td>17.8</td>
<td>82.2</td>
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<tr>
<td>Capital expenditures</td>
<td>1,112.7</td>
<td>61.3</td>
<td>38.7</td>
</tr>
<tr>
<td>Operating expenses</td>
<td>76.8</td>
<td>30.2</td>
<td>69.8</td>
</tr>
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