

# Declaration of conformity 2024

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Bürkle GmbH

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Indicator set

GRI SRS

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## Indicator set

The declaration was drawn up in accordance with the following reporting standards:

GRI SRS

# Table of contents

## General

General Information

## CRITERIA 1–10: SUSTAINABILITY POLICY

### Strategy

1. Strategic Analysis and Action
2. Materiality
3. Objectives
4. Depth of the Value Chain

### Process Management

5. Responsibility
6. Rules and Processes
7. Control  
Key Performance Indicators (5-7)
8. Incentive Systems  
Key Performance Indicators (8)
9. Stakeholder Engagement  
Key Performance Indicators (9)
10. Innovation and Product Management  
Key Performance Indicators (10)

## CRITERIA 11–20: SUSTAINABILITY ASPECTS

### Environment

11. Usage of Natural Resources
12. Resource Management  
Key Performance Indicators (11-12)
13. Climate-Relevant Emissions  
Key Performance Indicators (13)

### Society

14. Employment Rights
15. Equal Opportunities
16. Qualifications  
Key Performance Indicators (14-16)
17. Human Rights  
Key Performance Indicators (17)
18. Corporate Citizenship  
Key Performance Indicators (18)
19. Political Influence  
Key Performance Indicators (19)
20. Conduct that Complies with the Law and Policy  
Key Performance Indicators (20)

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# General

## General Information

Describe your business model (including type of company, products / services)

Bürkle GmbH develops, manufactures, and distributes products for laboratories, industry, and science. These include manual filling systems, samplers, and laboratory equipment made of plastic and metal. With more than 2,500 products, the range is extensive and used by countless companies both nationally and internationally. Customers from the fields of research, chemistry, pharmaceuticals, food, and environmental industries rely on Bürkle when it comes to sophisticated solutions. Through continuous product development and improvement, Bürkle is able to meet the ever-changing demands of its customers. Problem-solving and niche products are Bürkle's specialty and key to its success.

Bürkle GmbH is a family-owned company that has placed the highest value on quality and innovation for 75 years. The company culture is characterized by a cooperative partnership between customers, suppliers, employees, and management. The satisfaction of all parties involved forms the foundation of the company's business success.

### Additional remarks:

For reasons of readability, masculine, partly masculine and feminine forms are used for personal designations and gender-specific nouns. These terms are intended to be inclusive of all genders in the spirit of equal treatment. The shortened form of language is purely for editorial reasons and does not imply any value judgment.

# CRITERIA 1–10: SUSTAINABILITY POLICY

## Criteria 1–4 concerning STRATEGY

### 1. Strategic Analysis and Action

The company declares whether or not it pursues a sustainability strategy. It explains what concrete measures it is undertaking to operate in compliance with key recognised sector-specific, national and international standards.

Sustainability is practised throughout the entire organisation at Bürkle GmbH. The ESG criteria are firmly anchored in the corporate strategy and in Bürkle's processes. Bürkle has set up its sustainability management system as an integrated management system that is certified in accordance with ISO 9001 and ISO 14001.

In 2023, Bürkle was assessed for the first time on the EcoVadis platform and directly awarded the silver medal. Following the creation of a dedicated sustainability department, comprehensive sustainability processes were established in all areas of the company. The subsequent gold rating shows the measurable progress that Bürkle has made in all areas of sustainability.

Bürkle thinks holistically and sustainably - ecologically, economically and socially. In the ecological area, Bürkle GmbH not only distinguishes itself by improving energy efficiency through technology and plant modernisation, but also by measuring and taking measures to reduce greenhouse gas emissions. This is implemented on a science-based basis with the support of the Science Based Targets Initiative (SBTi).

Sustainability should not stop at the environment, but should also include the entire area of social responsibility. This involves working conditions and human rights along the entire supply chain. Bürkle GmbH has therefore established risk management in accordance with the CSDDD with regard to the supply chain. With the support of an ESG platform, risk analyses are carried out and preventive and remedial measures are defined and monitored.

In order to emphasise the great importance of sustainability, Bürkle GmbH has joined the UN Global Compact and is thus committed to supporting the ten principles of the Global Compact.

## 2. Materiality

The company discloses the aspects of its business operations that have a significant impact on sustainability issues and what material impact sustainability issues have on its operations. It analyses the positive and negative effects and provides information as to how these insights are integrated into the company's processes.

### **CORPORATE ENVIRONMENT**

Bürkle's business environment is characterised by ecological, socio-economic and political factors.

As a manufacturer of plastic products, it is our ecological responsibility to use plastics as sustainably as possible.

This is realised, among other things, through the 'Bio' product line - Bürkle develops and produces laboratory equipment made from bioplastics. Bio-based plastics contain polymers made from carbohydrates, which are not obtained from crude oil but from renewable raw materials. However, not all bio-based plastics are biodegradable or even compostable.

Now that we have established our disposable products made from green PE based on sugar cane on the market under the LaboPlast Bio and SteriPlast Bio brands, we are currently investigating alternative bio-based plastics that are obtained from domestic renewable raw materials that are not used for food production wherever possible. Furthermore, the fully recyclable plastics polyethylene (PE) and polypropylene (PP) are used for the majority of our plastic products. Other Bürkle business activities that are considered essential in the environmental area and from which an environmental programme with monitorable and measurable environmental targets has been established are explained in the 'Inside-out perspective' section.

In terms of socio-economic characteristics, Bürkle is also experiencing a noticeable shortage of skilled labour. This is partly due to the company's location in the southern border triangle with Switzerland.

A special political feature to be emphasised is the increase in the constantly growing number of laws, directives and regulations. Bürkle is a small, medium-sized company which, due to its size, is not a direct addressee of sustainability-related regulations and laws in most cases, but which fulfils the legal requirements due to its supply and value chain and customer requirements.

### **INSIDE-OUT PERSPECTIVE**

The following business activities of Bürkle have been identified as material in terms of their environmental, social and ethical impact:

### **Environment**

- Energy management at the site (electricity and oil)
- Hazardous substance management
- Waste management

We use green electricity at our site. On the one hand, we obtain electricity from hydropower, and on the other, we generate electricity ourselves using a PV system. Electrical energy is a promising environmental aspect for us, as it is low in emissions and causes hardly any CO<sub>2</sub> emissions. The energy source 'oil', which is also used at our site, is a risky environmental aspect due to its environmental impact, such as the scarcity of fossil resources and the generation of air and greenhouse gas emissions. In setting our environmental targets, we want to achieve a greater shift towards low-emission energy sources, away from fossil fuels.

Hazardous substances can have a significant negative impact on the environment if stored and used improperly. Significant contamination of soil, water and air can be the result of hazardous substances escaping into the environment. For this reason, the topic of 'hazardous substances' is one of our key environmental aspects. Our environmental goal regarding hazardous substances focuses on the responsible, efficient handling of hazardous substances. Hazardous substances should only be used where they are indispensable.

In the area of waste management, we see an opportunity in recyclable waste. Our environmental goal in this area is to influence our production waste in such a way that the recyclable proportion increases and the amount of 'waste for recycling' is minimized.

### **Social**

- Employee motivation and satisfaction
- Employee health and safety

Our employees are the most important resource for the company - they are the driving force behind our success. A high level of employee motivation and satisfaction has a positive effect on a company's productivity and innovative strength. We therefore want to continue to increase employee satisfaction and have anchored this accordingly in our sustainability management with objectives and programmes.

A look at the sickness statistics shows that sick days have risen nationwide in recent years. This is also the case in our company. Although our sickness rate is well below the national average, sickness-related absences still pose risks for our company - increasing costs and loss of productivity are the result. To

counteract this, objectives with defined measures have also been introduced in the area of employee health and safety.

### **Governance**

- Integrated management system

Bürkle's quality management has been certified according to ISO 9001 since 1994 and has been living an integrated management system for years by linking a holistic approach with the implementation, control and optimisation of management systems in relation to occupational safety, employee health, IT security and environmental management.

Certification of the environmental management system according to ISO 14001 is a formulated goal for 2025, which is seen as a great opportunity and necessity in order to meet the increasing environmental and customer requirements and to remain competitive with regard to the economic situation.

### **OUTSIDE-IN PERSPECTIVE**

The following sustainability issues are material for Bürkle, as they have a significant impact on our business activities:

#### **Environment**

- Climate change - physical risk
- Climate change - transition risk

Climate change harbours both physical risks and transition risks. The physical risks that we are already experiencing at Bürkle GmbH include the sometimes high temperatures in summer. To counteract the reduction in labour productivity, the offices are air-conditioned. The central transition risk includes the CO<sub>2</sub> tax on fossil fuels imposed by the Fuel Emissions Trading Act (BEHG).

In order to counteract constantly rising energy costs at the site, a reduction in the use of fossil fuels has already been initiated. The use of low-emission energy sources, such as electricity from hydropower and the use of new technologies, in this specific case photovoltaics, are measures that have been taken. Thanks to the new installation of air conditioning units, Bürkle GmbH can cool more effectively in summer and heat with them in winter.

#### **Social**

- Shortage of skilled labour

The tense situation on the labour market with regard to qualified workers also affects recruiting at Bürkle GmbH. It is particularly challenging to find skilled



workers in the field of plastics technology. In order to counteract the shortage of skilled labour, it is important to further strengthen the employer brand in the region, increase awareness of Bürkle GmbH and thus remain competitive in the face of nearby larger competitors. Another strategy is to focus on trainees. We see a great opportunity in increasing our trainee quota.

### **Governance**

- Regulatory requirements

As a small, medium-sized company, Bürkle GmbH is confronted with increasing regulation and a growing number of laws, directives and regulations. In order to meet the growing requirements, cost-intensive personnel deployment is necessary. Bürkle has set itself the goal of implementing the key regulatory requirements within the company. Legal requirements to which the company is subject due to their scope of application or which are expressly desired by the customer and provide a competitive advantage are regarded as essential.

## 3. Objectives

The company discloses what qualitative and/or quantitative as well as temporally defined sustainability goals have been set and operationalised and how their level of achievement is monitored.

### **OBJECTIVE**

Bürkle has had its own sustainability department since May 2024. One of the central tasks of this department is to analyse the company's sustainability potential, collect environmental data and key sustainability figures, advise the management on setting sustainability targets, integrate sustainability targets into business processes and monitor and evaluate the achievement of sustainability targets.

As part of our sustainability strategy, we have set clear corporate goals in all areas of ESG criteria. In the environmental area, we focus on efficient energy management and responsible hazardous substance and waste management. In the social area, we also pursue specific goals aimed at promoting employee motivation and satisfaction as well as protecting the health and safety of our employees. Regarding responsible corporate governance, our focus is on expanding an integrated management system, which also includes aspects of environmental certification.

## LIST OF OBJECTIVES AND PRIORITISATION

Our defined sustainability goals are of great importance to us all in order to fulfil our corporate duty to contribute to the sustainable development of global society. In order to implement this systematically and effectively, our priority in the 2024 financial year was to implement the environmental management system (ISO 14001) into our existing integrated management system.

**Environment** - Energy management at the site including consideration of greenhouse gas emissions

- Reduction of Scope 1 greenhouse gas emissions to at least 16.18 T CO<sub>2</sub> until 2030
- Steady market-based Scope 2 value of 0.0 T CO<sub>2</sub> until 2030
- Reduce heating oil consumption to 0 litres by 2028 - Replace the heating oil-based system with efficient heat pumps until 2029
- Reduce petrol and diesel consumption of company vehicles to less than 10 T CO<sub>2</sub> per year until 2030 - Convert vehicle fleet almost entirely to electric vehicles until 2029
- Continuous use of 100% green electricity, also in 2025

**Environment** - Hazardous substance management

- Elimination of carcinogenic hazardous substances by 50 % until 2026

**Environment** - Waste management

- Increase recycling share of plastic waste - increase recycling rate to 40 % until 2027
- Reduce residual waste to less than 3 tonnes per year until 2026

**Social** - Employee motivation and satisfaction

- Increase employee satisfaction - increase employee feedback 'satisfaction with company' to 4.3 / 5

**Social** - Employee health and safety

- Reduce sick days to < 10 per year per employee until 2025
- Rate of employees with up-to-date safety training 100% until 2025

**Governance** - integrated management system

- Successful completion of ISO 14001 initial certification in 2025

## OBJECTIVE SETTING WITH REFERENCE TO SDGs

By joining the UN Global Compact, we have committed ourselves to supporting the ten principles of the Global Compact. The UN Global Compact supports the implementation of the SDGs (Sustainable Development Goals) by encouraging companies to align their corporate strategy and sustainability goals with the 17 Sustainable Development Goals (SDGs). As part of our materiality analysis and the resulting objectives, we refer to the following SDGs:

### **SDG 3** (good health and well-being):

Our objectives in the social area relate to the 3rd SDG. The implementation programmes in our company in the areas of 'employee motivation and satisfaction' and 'employee health and safety' are positively influenced by our company health management, the promotion of work-life balance and 5 additional days of leave.

### **SDG 7** (affordable and clean energy):

Our objective in the area of energy management at our site focuses on a shift away from fossil fuels and towards more clean energy. Among other things, this will be realised by using and generating 100% green electricity and the targeted reduction or elimination of the heating oil-based system and the complete conversion of the vehicle fleet to electric vehicles.

### **SDG 12** (responsible consumption and production):

We have set ourselves specific targets in the area of hazardous substance management and waste management. Waste avoidance and better recycling are to be realised as a result. By striving for certification in the area of sustainability (ISO 14001 environmental management system), we want to realise the long-term goal of more sustainable production in accordance with standards.

### **SDG 13** (Climate action):

With the support of the SBTi (Science Based Targets Initiative), we want to implement the measurement and adoption of measures to reduce our greenhouse gas emissions based on science.

## 4. Depth of the Value Chain

The company states what significance aspects of sustainability have for added value and how deep in the value chain the sustainability criteria are verified.

At Bürkle, sustainability aspects are analysed along the value chain in the areas of 'upstream value chain', 'own value chain' and 'downstream value chain'. The importance and assessment of sustainability aspects is centred on Bürkle's ability to exert influence. The upstream value chain is analysed back to the level of Tier 1 suppliers (primarily raw material suppliers - plastic granulates and metals, intermediate and commercial products, as well as packaging units and materials) and the downstream value chain to the customer or user of the samplers and pumps we produce and sell.

### **Upstream value chain**

In the upstream value chain, we see the greatest impact in 'Procurement of products and raw materials' and 'Transport', whereby our purchasing mainly relates to plastic granulates and metals, and partly to intermediate and commercial products. We maintain a cooperative and trusting relationship with our suppliers. Nevertheless, we have drawn up a Code of Conduct which our suppliers are required to adhere to. The Code of Conduct is to be applied throughout the entire upstream value chain - from Tier 1 suppliers to raw material manufacturers. Our Code of Conduct calls for comprehensive sustainable behaviour, both in 'environment' and in the areas of 'social affairs' and 'ethical management'.

We also carry out risk-based analyses of our Tier 1 suppliers in accordance with CSDDD. The risk analysis is carried out with the support of an ESG platform. The risk score includes all-encompassing social and environmental sustainability aspects (child labour, forced labour, occupational safety, equal pay, soil, water and air pollution, etc.). To achieve an all-encompassing sustainability assessment, the risk assessment is included in our annual supplier evaluation. If problems are identified, i.e. anomalies occur in the supplier's risk score, preventive and corrective measures are determined, implemented and monitored. This is done in co-operation and through direct communication with the suppliers. As over 96% of our most important suppliers come from Europe, 82% even directly from Germany, the results of our risk assessment are currently unproblematic.

### **Own value chain**

During the development, production and distribution of our products, we analyse the sustainability criteria that can be influenced and react accordingly. Using our regular environmental aspect analysis, we analyse which environmental criteria we can influence and derive environmental programmes with defined environmental targets that are communicated throughout the company. The biggest environmental aspect currently lies in our energy management, waste management and hazardous substance management. Social and ethical sustainability criteria are also analysed and considered in our own value chain. The resulting targets are regularly evaluated based on the development of key figures. The greatest social sustainability aspect currently lies in the satisfaction and motivation of our employees.

### **Downstream value chain**

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For us, the downstream value chain begins with 'transport' and ends with the 'customer' or 'user'. The recyclability of our products plays the biggest role in environmental aspects. We maintain a trusting relationship and open communication with our customers. If customers prefer to communicate indirectly, our whistleblower system on our website can be used anonymously. In accordance with the requirements of the CSDDD, complaints and identified violations of human rights or environmental protection regulations can be reported there.

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## Criteria 5–10 concerning PROCESS MANAGEMENT

### 5. Responsibility

Accountability within the company's management with regard to sustainability is disclosed.

Strategic responsibility for sustainability issues lies with the Executive Board. Operational coordination is carried out by the company's own sustainability department.

### 6. Rules and Processes

The company discloses how the sustainability strategy is implemented in the operational business by way of rules and processes.

The ESG criteria ('Environment', 'Social', 'Governance') are deeply rooted in Bürkle's business processes. Bürkle has had an integrated management system in place for years. A holistic approach with implementation, control and optimisation of the management system in relation to the quality management system, environmental management system, occupational health and safety, employee health and IT security is pursued.

The integrated management system is based on ISO 9001 and ISO 14001. Process descriptions, SOPs, management assessments, analyses of key sustainability aspects and the resulting objectives with key performance indicator tracking and evaluation, internal and external audits and supplier audits support the continuous improvement of the integrated management system.

### 7. Control

The company states how and what performance indicators related to sustainability are used in its regular internal planning and control processes. It discloses how suitable processes ensure reliability, comparability and consistency of the data used for internal management and external communication.

At Bürkle, key performance indicators ('KPIs') are collected, analysed and evaluated in all ESG areas. Analyses are used to determine which sustainability aspects are significant and can be influenced. This results in sustainability targets with associated KPIs.

Management reviews and regular meetings are held to report on and respond to the development of the KPIs. The monitoring of sustainability performance indicators is managed by the company's internal sustainability department, while the key figures are collected by the relevant specialist department with the support of the company's internal controlling department, an SSOT database ('Single Source of Truth' database) and sustainability software.

The following performance indicators are used at Bürkle to manage and monitor sustainability processes and targets:

### **ENVIRONMENT - Performance indicators**

#### **Greenhouse gas emissions:**

- Scope value 1, 2 and 3 [T CO<sub>2</sub>] and [T CO<sub>2</sub>/ € 1 million turnover]
- **All data points required to calculate Scope 1, 2 and 3, including**
- Consumption of heating oil [l] and [T CO<sub>2</sub>]
- Consumption of petrol company vehicles [l] and [T CO<sub>2</sub>]
- Consumption of diesel company vehicles [l] and [T CO<sub>2</sub>]
- Electricity consumption of electric vehicles [kWh] and [T CO<sub>2</sub>]
- Fugitive emissions from coolants [kg] and [T CO<sub>2</sub>]
- Electricity consumption in buildings [kWh] and [T CO<sub>2</sub>]

#### **Further energy indicators:**

- Total energy consumption at the site [kWh] and [kWh / € 1 million turnover]
- Use of green electricity [%]
- Use of renewable energy at the site [%]
- Self-generated renewable electricity [kWh]

#### **Key water figures:**

- Total water consumption at the site [m<sup>3</sup>] and [m<sup>3</sup> / € 1 million turnover]

#### **Waste data:**

- Total waste volume [tonnes] and [tonnes / € 1 million turnover]
- Hazardous waste [tonnes] and [tonnes / € 1 million turnover]

- Total waste for recycling [tonnes] and [tonnes / € 1 million turnover]
- Residual waste for recycling [tonnes] and [tonnes / € 1 million turnover]
- Mixed plastic waste for recycling [tonnes] and [tonnes / € 1 million turnover]
- Plastics for recycling [tonnes] and [tonnes / € 1 million turnover]
- Recycling rate [%]
- Recycling rate plastics [%]

**Hazardous substances:**

- Number and quantity of hazardous substances in the company [number] and [litres]
- Carcinogenic hazardous substances [number]
- Substitution of hazardous substances [number]

**Incidents:**

- Incidents of soil, water and air pollution in the company [number]

**SOCIAL - Performance indicators in sustainability****Diversity, equality, inclusion:**

- Ratio of male, female, diverse employees [%]
- Ratio of trainees [%]
- Ratio of employees from minority groups and vulnerable groups [%]
- Gender pay gap [%]
- Reported incidents of discrimination [number]

**Employee health and safety:**

- Occupational accidents resulting in absence from work [number]
- Days lost due to work-related injuries, fatalities and illnesses [number]
- Sick days per employee [number]
- Sickness rate - absence rate due to illness [%]
- Rate of employees with up-to-date safety training [%]

**Working conditions:**

- Rate of employees covered by healthcare [%]

**Employee motivation and satisfaction:**

- Employee turnover rate [%] and employee resignation rate [%]



- Employee feedback 'satisfaction with company' [scale value]
- Successful recruitment 'Employees recruit employees [number]
- Suggestions for improvement and product ideas [number]

**Personnel development:**

- internal recruitment cases [number]
- Duration of further training per employee [hour / employee]
- Training costs per employee [€ / employee]

**GOVERNANCE - Performance indicators****Reports and incidents:**

- Reported incidents of corruption, bribery and information security breaches [number]
- reports via whistleblower procedures [number]
- confirmed cases of bribery and corruption [number]
- confirmed cases of information security breaches [number]

**Certifications and assessments:**

- ISO 14001 audit [number of audits passed]
- Ecovadis rating [type of medal]

**SUSTAINABLE PROCUREMENT - Performance indicators****Risk assessment:**

- Suppliers assessed against social and environmental criteria [number] and [%]
- low, medium and high risk suppliers [number] and [%]
- confirmed violations [number]
- suppliers implementing prevention and remediation measures [number] and [%]

**Supplier audits:**

- Supplier audits with ESG criteria [number]

**Training:**

- Rate of buyers who have received training on sustainable procurement

[%]

## Key Performance Indicators to criteria 5 to 7

### Key Performance Indicator GRI SRS-102-16: Values

The reporting organization shall report the following information:

- a.** A description of the organization's values, principles, standards, and norms of behavior.

#### **Principles of the management system**

Bürkle GmbH is committed to ethical, socially and ecologically responsible corporate management. Employee satisfaction, customer orientation and the provision of products and services that meet the needs of our customers are at the centre of our activities. The company policy is suitable for the purpose and context of the organisation and forms the framework for defining and reviewing quality and environmental objectives. The company policy is defined, implemented and maintained by the management. We are committed to fulfil the identified requirements and expectations of interested parties and binding obligations and to continuously improving the quality and environmental management system.

The management promotes the motivation of employees for high performance and develops an open atmosphere of partnership with the employees for responsible work in accordance with the company principles. The management ensures that the management system can achieve its intended results.

Unwanted effects are prevented as far as possible or at least minimised. Errors in the system are systematically investigated with the aim of achieving continuous improvement of the management system. The management team ensures that all legal and other requirements to which the company has committed itself are fulfilled. The management team undertakes to plan measures to deal with opportunities and risks in a targeted manner. It initiates the necessary activities for integration into the management system and ensures that they are implemented. Planning includes evaluating the effectiveness of these measures.

#### **Continuous improvement**

Our activities are determined by the continuous improvement process 'CIP' with the aim of optimising all operational processes. Every employee is responsible for the quality of their work. The company management and employees are constantly improving all processes with the aim of driving quality, productivity, innovation and sustainability even further to reflect this in products and services of the highest quality. Economic efficiency is always kept in mind. Our controlled and cost-optimised processes lead to an increase in our profitability and the successful improvement of our market position.

### **Customer satisfaction**

We want to be a chosen partner for our customers by offering customised products with convincing quality and reliability at favourable prices. We consider the needs and expectations of our customers and ensure the complete fulfilment of reasonable customer requirements with the aim of guaranteeing the complete satisfaction of demanding customers. Our products set the highest standards in terms of a laboratory that meets requirements, low maintenance, durability and hygiene standards. We want to bring products to the market that are safe and of high quality.

### **Employee satisfaction**

Bürkle GmbH assumes social responsibility for its employees. Fair remuneration, additional remuneration and insurance models, compliance with the maximum permitted working hours, flexible working time models, non-discriminatory treatment, freedom of expression and the protection of employees' health and safety at work are aspects that play a central role in the company. Our employees are the most important resources for the company. We develop the skills and performance of all employees through targeted training to increase their commitment, creativity and motivation and thus their work performance. Bürkle GmbH works as a responsible and creative company with the following principles:

- Continuous improvement of productive and performance-motivating working conditions, responsible organisation of safety, health and environmental protection, promotion of every employee through an open and fair working atmosphere.
- We attach great importance to the health, safety and well-being of all employees; teamwork based on mutual trust and respect; personal commitment, individual participation, integrity and reliability of every employee.

### **Supplier relationship**

An organisation and its suppliers are interdependent. Mutually beneficial relationships increase the added value on both sides. It is important to Bürkle GmbH to work with suppliers who have an awareness of social responsibility. Environmental concerns, social and ethical factors are just as important as the quality of the service and products.

### **Compliance with legal requirements**

We want to bring products to market that fulfil the requirements and expectations of our customers in the long term. To this end, we utilize processes and production facilities that correspond to the state of the art in science and technology. All production and testing phases are carefully planned and are subject to compliance with all necessary standards, regulations and national and international legal requirements. We observe and implement company-specific legal requirements, such as international, national

and local laws and regulations.

### **Environment**

Bürkle GmbH assumes ecological responsibility. We are committed to protecting the environment, including the prevention of environmental pollution. To fulfil the protection of the environment and nature and the associated preservation of natural resources, we actively work towards ensuring that the following principles are observed and implemented:

- Applicable environmental protection laws and regulations must be complied with. On the one hand, this means that we implement company-specific, environmentally relevant legal requirements. On the other hand, the environmental requirements relevant to the supply and value chain are also observed.
- We must act in an environmentally conscious manner by using resources sustainably and taking measures to minimise negative effects on the environment and reduce greenhouse gas emissions as much as possible. Energy, water and raw materials must be used sparingly and efficiently. The generation of waste must be minimized or even avoided. The aim is to protect natural resources and avoid water pollution, harmful soil changes, air pollution and harmful noise emissions.

## **8. Incentive Systems**

The company discloses how target agreements and remuneration schemes for executives and employees are also geared towards the achievement of sustainability goals and how they are aligned with long-term value creation. It discloses the extent to which the achievement of these goals forms part of the evaluation of the top managerial level (board/managing directors) conducted by the monitoring body (supervisory board/advisory board).

Bürkle does not currently have a remuneration system or any other incentive system in which sustainability targets are integrated, nor are there any plans to do so.

Bürkle's remuneration system does not provide for any performance bonuses linked to sustainability target agreements in addition to the contractually agreed annual salary - neither for employees nor for management.

In sales, annual target agreements are made with employees in the areas of increasing sales, acquiring new customers, opening up new markets and improving products. If the company targets are achieved, the agreed remuneration is paid out.

Special individual achievements or exceptional individual commitment are rewarded with a special day of leave or a one-off payment.

Employees can submit suggestions for improvement via our ideas forum. If these are successfully implemented, they receive a bonus depending on the benefit to the company. Suggestions for improvement can be made for both product and process optimisation. Suggestions can be submitted in all ESG areas.

As part of the 'Employees recruit employees' campaign, every employee receives a generous bonus of € 6,000.00 net for successfully referring a new employee after they have completed their probationary period.

## Key Performance Indicators to criteria 8

Key Performance Indicator GRI SRS-102-35: Remuneration policies

The reporting organization shall report the following information:

**a.** Remuneration policies for the highest governance body and senior executives for the following types of remuneration:

**i.** Fixed pay and variable pay, including performance-based pay, equity-based pay, bonuses, and deferred or vested shares;

**ii.** Sign-on bonuses or recruitment incentive payments;

**iii.** Termination payments;

**iv.** Clawbacks;

**v.** Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees.

**b.** How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental, and social topics.

The Executive Management is not subject to any special remuneration policy. The Managing Director and the Directors receive a contractually agreed annual remuneration. Severance arrangements, clawbacks and other bonuses or performance-related remuneration are confidential. For reasons of competition and the protection of personal data, we do not publish any figures in this regard.

Management and employees receive pension benefits as part of a company pension scheme with an additional employer contribution of 20% of personal contribution. In general, no special payments are made to employees that are directly related to economic, ecological and social issues.

Key Performance Indicator GRI SRS-102-38: Annual total compensation ratio

The reporting organization shall report the following information:

**a.** Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.

Bürkle GmbH's remuneration system is not based on a collective labour agreement or a collective agreement. It is the individual design of a customised in-house remuneration system. It is based on an individualised system of requirements and skills that takes into account key factors. This results in a remuneration structure that makes economic sense and is comprehensible to employees when compared with current remuneration and an adjustment path is determined.

The advantages of this outweigh the disadvantages for us, e.g.

- 100% individuality
- solution to the allocation problem through a system with seamless transitions
- high level of fairness across positions and employees in both horizontal and vertical terms
- strong effects on employee loyalty internally and employer attractiveness externally
- solution to the legal requirement for equal pay and pay transparency

The required information is available internally. For reasons of confidentiality, we have refrained from providing further details at this point.

## 9. Stakeholder Engagement

The company discloses how the socially and economically relevant stakeholders are identified and integrated into the sustainability process. It states whether and how an ongoing dialogue takes place with them and how the results are integrated into the sustainability process.

We have been carrying out stakeholder analyses as part of our certified quality management system for many years. By implementing the environmental management system in accordance with ISO 14001 and creating our own sustainability department, we have expanded our stakeholder analyses in the area of sustainability - environmental, social and ethical management.

We have identified the following stakeholders (listed in alphabetical order):

- Public authorities
- Fire brigade
- Financial partners / banks
- Customers
- Suppliers / service providers
- Employees
- Neighbours
- Non-governmental organisations (NGOs)
- Shipping companies
- Insurance

We are in continuous dialogue with our stakeholders. This can take place in writing, by telephone, in person at trade fairs and during customer/supplier visits, as well as during regular supplier visits. We use various sustainability platforms to communicate environmental and human rights issues and have set up a complaints platform on the Bürkle website, which can be used if violations of human rights or environmental protection regulations are identified.

Internal information on the company's development is provided continuously via information screens and the intranet. At least once a year, the management informs the entire workforce about the current development status of the company at a staff meeting, discloses current key figures, answers questions that can be submitted in advance and engages in dialogue and discussion with all employees.

Current issues, special incidents, organisational matters, innovations and changes affecting the company and the defined corporate goals are discussed in regular (team) meetings by the heads of the departments.

Internal and external communication is an important tool for the further development of our quality and sustainability management. The resulting significant findings are incorporated into the stakeholder analysis and the materiality analysis, new assessments are carried out and new goals are defined. This influences our strategic considerations.

## Key Performance Indicators to criteria 9

Key Performance Indicator GRI SRS-102-44: Key topics and concerns

The reporting organization shall report the following information:

**a.** Key topics and concerns that have been raised through stakeholder engagement, including:

- i.** how the organization has responded to those key topics and concerns, including through its reporting;
- ii.** the stakeholder groups that raised each of the key topics and concerns.

In the 2024 financial year, we recorded the following topics and concerns from our stakeholders in the area of sustainability:

### **Customer**

Demand for sustainable product:

- Further development of our sustainable product line LaboPlast® Bio and SteriPlast® Bio and research into further sustainable product lines

Information on the environmental impact of our products:

- Communication of our Green Act label scoring

Demand EcoVadis assessment:

- Repeated assessment by EcoVadis and publication of the result

Information on greenhouse gas emissions and greenhouse gas balances:

- Introduction of sustainability software, calculation and publication of Scope 1, 2 and 3

Disclosure on climate neutrality:

- Reduction of greenhouse gas emissions, offsetting of the remaining CO<sub>2</sub> values using climate protection certificates

Disclosure on climate protection targets and reduction targets in accordance with SBTi (Science Based Targets initiative):

- Connection to the SBTi

Demand Compliance with due diligence obligations along the supply chain:

- Update and implementation of our Code of Conduct in accordance with



- the current legal status and forwarding to our suppliers
- introduction of a complaints platform on the website
- introduction of sustainability software and supplier risk management

### **Employees**

Show commitment to climate protection:

- Implement environmental management system in accordance with ISO 14001 in existing management system
- communicate environmental goals including environmental programmes and their progress to employees
- promote ideas for environmental protection

The above-mentioned concerns of our stakeholders are also important for our company and we have responded accordingly with implementation programmes. The response from our stakeholders has been consistently positive.

In addition, we have joined the UN Global Compact to give greater expression to our commitment to sustainability and to fulfil our sustainable responsibility.

## 10. Innovation and Product Management

The company discloses how innovations in products and services are enhanced through suitable processes which improve sustainability with respect to the company's utilisation of resources and with regard to users. Likewise, a further statement is made with regard to if and how the current and future impact of the key products and services in the value chain and in the product life cycle are assessed.

Bürkle has its own research and development department whose processes are designed to continuously improve sustainability in the development and further development of products. Through cooperation with our customers, partners and research institutes, we are constantly working on sustainable solutions. A key objective here is to reduce the consumption of resources both at our site and by users. This includes the use of plastics made from renewable raw materials, improving energy efficiency and promoting circular economy concepts.

As part of our environmental aspect analysis, we regularly evaluate the environmental impact in the value chain and in the product life cycle. This

involves recording the environmental impact of raw material extraction, production and use through to disposal or recycling. We carry out analyses to identify potential for improvement and derive environmental programs from this, taking into account our influenceability.

The most important environmental impacts that we have identified in our company include greenhouse gas emissions. These emissions occur at various stages of our production process, from the extraction of raw materials and manufacturing through to the use and disposal of our products. By systematically analyzing our greenhouse gas emissions, we can develop targeted measures to reduce our environmental impact and operate more sustainably.

When considering the social impact of our key products and services, we focus on working conditions and the health and safety of our employees on site and at our partners along the supply chain.

## Key Performance Indicators to criteria 10

### Key Performance Indicator G4-FS11

(report also in accordance with GRI SRS): Percentage of assets subject to positive and negative environmental or social screening.  
(Note: the indicator should also be reported when reporting to GRI SRS)

Bürkle GmbH does not make any financial investments, except for loans to stakeholders. For this reason, there is currently no selection check based on environmental or social factors.

## Criteria 11–20: Sustainability Aspects

### Criteria 11–13 concerning ENVIRONMENTAL MATTERS

#### 11. Usage of Natural Resources

The company discloses the extent to which natural resources are used for the company's business activities. Possible options here are materials, the input and output of water, soil, waste, energy, land and biodiversity as well as emissions for the life cycles of products and services.

As part of our environmental aspect analysis, we regularly assess the impact of our business activities on the environment. This includes environmental impacts such as air emissions (CO<sub>2</sub> emissions, greenhouse gas emissions and air pollutants), water and soil pollution, water scarcity, noise, vibration, energy and resource consumption, waste generation, microplastics in the environment and disruption to biodiversity.

This assessment is carried out at all stages of our value chain, i.e. from the extraction of raw materials for the plastic granulate through to the disposal of our products. When assessing the extent to which our business activities have a positive or negative impact on the environment, the degree of our influence is also considered.

The result of our comprehensive analysis is that 'energy' and 'waste generation' are among our key aspects. Based on the results of the analysis, we have implemented environmental programmes with defined targets and measures in our business processes.

##### **Energy**

We use two energy sources at our site - electricity and heating oil.

The electricity we use is 100% green electricity. On the one hand, we generate electricity ourselves with our PV system, which covers an area of 1000 m<sup>2</sup>. We consume almost all of this ourselves.

Only a small proportion of the electricity generated is fed into the grid due to machine downtimes on public holidays or at weekends. The purchased electricity is generated using climate-friendly hydropower.

Heating oil consumption has fallen sharply in recent years, meaning that we only consumed around 55000 kWh at our site in the financial year. In relation to our electricity consumption of approx. 623000 kWh, we can say that approx. 92% of our energy consumption comes from renewable energies.

### **Waste**

Our site mainly produces non-hazardous types of waste such as plastic waste, metals, cardboard, film, residual waste, wood and paper relevant to data protection. At 1.2 tonnes (financial year 2024), hazardous waste accounts for a small proportion of non-hazardous waste (44.9 tonnes, 2024) but is an important environmental aspect for us due to its negative environmental impact.

Most of our waste is recycled. Our environmental aspect analysis showed that we want to further increase the proportion of recyclable waste and see this as an environmental and economic opportunity.

## 12. Resource Management

The company discloses what qualitative and quantitative goals it has set itself with regard to its resource efficiency, in particular its use of renewables, the increase in raw material productivity and the reduction in the usage of ecosystem services, which measures and strategies it is pursuing to this end, how these are or will be achieved, and where it sees there to be risks.

We have set ourselves the goal of systematically increasing our resource efficiency and minimizing risks to resources and ecosystems. To achieve this, we have implemented environmental programs in energy management and waste management that contain clear quantitative targets and action plans. Nevertheless, there are certain risks arising from our business activities that have a potential negative impact on resources and the environment.

### **Energy**

We currently cover 92% of our energy consumption at our site with renewable energy. Our goal is to completely dispense with fossil fuels by 2030 and cover 100% of our site-related energy requirements from renewable sources.

To achieve this, we will completely replace our heating oil-based system with efficient heat pumps by 2029. Compared to the 2024 financial year, this would result in CO<sub>2</sub> savings of 17.43 tonnes per year. This would make electricity the only purchased energy source. We already purchase 100% of this as green electricity, which we want to ensure in the future.

In collaboration with SBTi (Science Based Targets initiative), we have defined science-based CO<sub>2</sub> reduction targets. To fulfil these targets by 2030, we will switch our company vehicles almost entirely to electric vehicles.

- Reduce heating oil consumption to 0 litres until 2028
- Replace the heating oil-based system with efficient heat pumps until 2029
- Consistently use 100 % green electricity, including in 2025
- Reduce petrol and diesel consumption of company vehicles to less than

10 T Co<sub>2</sub> per year until 2030

- Switch vehicle fleet almost entirely to electric vehicles until 2029
- Reduce Scope 1 greenhouse gas emissions to at least 16.18 T Co<sub>2</sub> until 2030
- Consistently achieve a market-based Scope 2 value of 0.0 T Co<sub>2</sub> until 2030

### **Waste**

Only a limited amount of hazardous waste is generated at our site due to the low use of hazardous substances. Nevertheless, improper storage or use can cause considerable environmental damage. Depending on the type and quantity of a hazardous substance released, this can lead to considerable pollution of soil, water and air. We therefore attach great importance to the responsible and efficient handling of hazardous substances and hazardous waste. Such substances should only be used when absolutely necessary. In the long term, we have set ourselves the goal of replacing hazardous substances with alternatives that are less harmful to the environment and are consistently pushing ahead with substitution.

In the area of non-hazardous waste, we see great potential for improvement, particularly in recyclable materials. Our environmental goal is to specifically increase the proportion of recyclable waste from production. At the same time, we aim to significantly reduce the amount of waste that is only sent for recycling. In this way, we want to promote a more sustainable use of our resources and reduce our ecological footprint.

- Elimination of carcinogenic hazardous substances by 50 % until 2026
- Increase the proportion of recycled plastic waste - recycling rate to rise to 40 % until 2027
- Reduce residual waste to less than 3 tonnes per year until 2026

### **Risk - dependence on fossil fuels**

Although we already cover 92 % of our energy consumption with renewable energy, there is still a risk if the supply of renewable electricity is compromised or the switch to fully renewable energy sources is delayed. If the switch to efficient heat pumps is delayed, this could result in increased CO<sub>2</sub> emissions and resource consumption.

### **Risk - storage and handling of hazardous substances**

Despite the low use of hazardous substances, there is a risk that improper storage or use can lead to environmental pollution. Especially when storing and disposing of hazardous waste, there is a risk of soil, water and air pollution, which can cause considerable ecological damage. We counter this risk through strict controls, training and the use of environmentally friendly alternatives.

### **Risk - waste management and recycling**

Although we aim to increase the proportion of recyclable materials and reduce the amount of waste, there is a risk that not all waste can be recycled efficiently or that recycling processes are not fully environmentally sound. Inadequate recycling processes could lead to a waste of resources and environmental pollution.

## Key Performance Indicators to criteria 11 to 12

### Key Performance Indicator GRI SRS-301-1: Materials used

The reporting organization shall report the following information:

- a.** Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by:
- i.** non-renewable materials used;
  - ii.** renewable materials used.

KPI Input materials:	Unit	Year 2024
Total weight of non-renewable materials used for production and packaging	T	566.45
Total weight of renewable materials used for production and packaging	T	43.60

Key Performance Indicator GRI SRS-302-1: Energy consumption  
The reporting organization shall report the following information:

**a.** Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.

**b.** Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.

**c.** In joules, watt-hours or multiples, the total:

**i.** electricity consumption

**ii.** heating consumption

**iii.** cooling consumption

**iv.** steam consumption

**d.** In joules, watt-hours or multiples, the total:

**i.** electricity sold

**ii.** heating sold

**iii.** cooling sold

**iv.** steam sold

**e.** Total energy consumption within the organization, in joules or multiples.

**f.** Standards, methodologies, assumptions, and/or calculation tools used.

**g.** Source of the conversion factors used.

KPI Input materials:	Unit	Year 2024
Total consumption of fuel from non-renewable sources	MJ	191974.6
Total consumption of fuel from renewable sources	MJ	111852
Petrol consumption	l	2551
Diesel consumption	l	3187
Electricity consumption of electric vehicles	kWh	31070

The conversion from litres to joules was carried out as follows: Petrol:

Density = 0.749 kg/litre specific calorific value = 41.7 MJ/kg 2551 litres =

$2551 \times 0.749 \text{ kg/litre} = 1,910.7 \text{ kg}$   $1,910.7 \text{ kg} \times 41.7 \text{ MJ/kg} = 79,676.2 \text{ MJ}$

Diesel: Density = 0.835 kg/litre Specific calorific value = 42.2 MJ/kg 3187 l =

$3187 \times 0.835 \text{ kg/litre} = 2,661.1 \text{ kg}$   $2,661.1 \text{ kg} \times 42.2 \text{ MJ/kg} = 112,298.4 \text{ MJ}$

The conversion from kWh to joules was carried out as follows: 1 kWh = 3.6 MJ

KPI Energy consumption:	Unit	Year 2024
Total energy consumption	MJ	2440267.2
Total energy consumption	kWh	677852
Total electricity consumption	kWh	622942
Total consumption of heating oil (heating energy consumption)	kWh	54910
self-generated renewable electricity	kWh	120993
Electricity sold	kWh	10825

The types of energy used at the site consist of electricity (100% green electricity) and heating oil. Steam is not used as an energy source at the Bürkle site. We also use a deep well at our site. Our cooling water for the systems is kept at a constant 20°C via the heat exchanger. In winter, the water from the deep well is used for heat pump production and in summer we use the deep well water to cool the floor via the underfloor heating. Bürkle GmbH operates a PV system with over 1000 m<sup>2</sup> of solar modules. Most of the self-generated renewable electricity is used by the company itself. The remaining electricity that cannot be used due to non-production (downtimes at weekends and public holidays) is fed into the grid and sold. Other types of energy are not sold or produced at the site.

#### Key Performance Indicator GRI SRS-302-4: Reduction of energy consumption

The reporting organization shall report the following information:

- a.** Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.
- b.** Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all.
- c.** Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.
- d.** Standards, methodologies, assumptions, and/or calculation tools used.

When setting our environmental targets, we want to achieve a greater shift towards low-emission energy sources, away from fossil fuels. This means that we want to minimise our heating oil consumption - and even reduce it completely by 2030. Until 2029, we will replace the heating oil-based system with efficient heat pumps and thus achieve our goal.

Our success to date can be measured in the table below. We were able to reduce our energy consumption in relation to heating oil by 56 % from 2021



to 2024. This is due to the modernisation of the system and the associated increase in heating efficiency, energy-efficient building renovations (including the replacement of window seals) and the modernised heating method in the administration building using a heat pump system.

KPI Energy consumption:	Unit	2021	2022	2023	2024	Target 2029
Heating oil consumption at the site	kWh	124150	92240	69850	54910	0

When setting our environmental targets, we want to place a stronger focus on the environment. 2021 was chosen as the base year, as measures to reduce oil consumption were taken from this point onwards and key figures were collected.

Key Performance Indicator GRI SRS-303-3: Water withdrawal  
The reporting organization shall report the following information:

- a. Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:
  - i. Surface water;
  - ii. Groundwater;
  - iii. Seawater;
  - iv. Produced water;
  - v. Third-party water.
- b. Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:
  - i. Surface water;
  - ii. Groundwater;
  - iii. Seawater;
  - iv. Produced water;
  - v. Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv.
- c. A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories:
  - i. Freshwater ( $\leq 1,000$  mg/L Total Dissolved Solids);
  - ii. Other water ( $> 1,000$  mg/L Total Dissolved Solids).
- d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

At Bürkle GmbH, water is consumed in normal household quantities. Water abstraction with water stress is not applicable at our site. We obtain water from the municipality, which consists of 100% fresh water.

KPI Water consumption:	Unit	Year 2024
Total water consumption ('water from third parties')	ML	0.453

Key Performance Indicator GRI SRS-306-3: Waste generated  
The reporting organization shall report the following information:

- a.** Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste.
- b.** Contextual information necessary to understand the data and how the data has been compiled.

Bürke GmbH produces and packs plastic and metal products. The majority of waste comes from these areas (see breakdown of waste).

KPI Waste:	Unit	Year 2024
Total waste (non-hazardous waste)	T	44.90

Breakdown of all waste:

KPI Waste:	Unit	Year 2024
Metals	T	6.41
Plastic waste	T	14.06
Foils	T	4.55
Cardboard	T	13.23
Wood	T	2.66
Residual waste	T	3.55
Paper relevant to data protection	T	0.43

KPI Waste:	Unit	Year 2024
Hazardous waste	T	1.20

## 13. Climate-Relevant Emissions

The company discloses the GHG emissions in accordance with the Greenhouse Gas (GHG) Protocol or standards based on it and states the goals it has set itself to reduce emissions, as well as its results thus far.

To determine and evaluate our greenhouse gas emissions, we follow the guidelines of the Greenhouse Gas Protocol (GHG), the internationally recognised standard for accounting greenhouse gas emissions. Emissions are categorised according to the three scopes (Scope 1, 2 and 3).

We have joined the Science Based Target Initiative (SBTi) and pursue our reduction targets on a scientific basis. Based on the base and target years we have defined (2023 and 2030), we have set ourselves a reduction rate of 42%. Specifically, this means that we want to reduce our Scope 1 value from 38.52 tonnes of CO<sub>2</sub> to 16.18 tonnes of CO<sub>2</sub> by 2030 and our location-based Scope 2 value from 142.25 tonnes of CO<sub>2</sub> to 59.75 tonnes of CO<sub>2</sub> (see table below).

Overview of scopes and targets:

KPI Scope:	Unit	Base year 2023	Year 2024	Target 2030
Scope 1 - direct greenhouse gas emissions	T CO <sub>2</sub>	38.52	36.49	16.18
Scope 2 - market-based greenhouse gas emissions	T CO <sub>2</sub>	0.00	0.00	0.00
Scope 2 - location-based greenhouse gas emissions	T CO <sub>2</sub>	142.25	168.74	59.75
Scope 3 - upstream and downstream greenhouse gas emissions	T CO <sub>2</sub>	2413.47	2332.35	-

In line with the recommendations of the Science Based Target Initiative (SBTi), we follow the standardised SBTi process for small and medium-sized enterprises (SMEs), i.e. we initially focus on the direct and indirect emissions that we can actively control - Scope 1 and 2. We keep an eye on Scope 3 emissions as an option. **SCOPE 1** At Bürkle, Scope 1 emissions are caused by the consumption of heating oil, the use of fuel in company vehicles and the coolants used in the air conditioning units (see table below).

KPI Scope 1:	Unit	Base year 2023	Year 2024	Target 2030
Solid combustion - stationary systems				
Heating oil consumption	T Co <sub>2</sub>	20.92	17.43	0.00
Mobile combustion - company vehicles				
Total company vehicles	T Co <sub>2</sub>	12.41	14.46	< 10
of which petrol consumption	T Co <sub>2</sub>	1.95	5.98	
of which diesel consumption	T Co <sub>2</sub>	10.46	8.47	
Fugitive emissions				
Coolant	T Co <sub>2</sub>	5.19	4.60	

The consumption of heating oil currently accounts for the largest share of our Scope 1 emissions. To counteract this, we have set ourselves the goal of reducing heating oil consumption to zero until 2030 at the latest. We want to achieve this by replacing our existing oil-based heating system with modern, energy-efficient heat pump technology. This will significantly reduce our direct CO<sub>2</sub> emissions and represent an important step towards a more climate-friendly heat supply.

We are also pursuing the goal of gradually moving away from fossil fuels in our company vehicles and focussing on renewable energy sources instead. As part of our climate strategy, we plan to reduce the CO<sub>2</sub> emissions caused by our vehicle fleet to less than 10 tonnes per year until 2030. We want to achieve this goal by switching our fleet almost entirely to electric vehicles. By switching to electromobility, we are significantly reducing the consumption of petrol and diesel and thus making an important contribution to the decarbonisation of our company.

In terms of heating oil consumption, our measures to date, such as optimising building insulation and increasing the efficiency of the heating system, are already showing initial success. Compared to the base year 2023, we have been able to reduce the consumption of heating oil - and thus the resulting greenhouse gas emissions - by around 17%. Nevertheless, it will be necessary to completely decommission the heating oil-based system to achieve a zero emission rate. Regarding CO<sub>2</sub> emissions from our company vehicles, no measurable reduction has yet been achieved since 2023, as the specific target for electrifying the vehicle fleet was not formulated and agreed until the end of 2024.

## SCOPE 2

We currently have zero emissions in market-based Scope 2 emissions. This is

since we already cover all of our purchased electricity with certified green electricity. We want to maintain this emission-free level in the future - with the clear goal of continuing to purchase electricity exclusively from renewable sources until 2030 and beyond.

Regarding the location-based Scope 2 value, we have a higher value as the calculation is based on the average electricity mix of the country, in this case Germany, and does not consider the fact that we purchase electricity from 100% hydropower.

To reduce the amount of purchased electricity and thus also positively influence the location-based Scope 2 value, we generate electricity ourselves using a photovoltaic system. This self-generated electricity is almost entirely consumed - only a small proportion is fed into the grid at weekends and on public holidays due to production breaks.

We have also implemented various measures to reduce electricity consumption in recent years. For example, all light sources have been converted to energy-efficient LED technology and the lighting in the warehouse has been equipped with demand-based control via motion detectors.

The building renovations carried out, such as replacing windows and doors including seals, also have a positive effect on the building's thermal insulation, which in turn is reflected positively in the electricity consumption of the air conditioning systems used for both cooling and heating.

Despite this progress, the planned shutdown of our oil heating system is expected to lead to an increase in electricity consumption. At the same time, the share of renewable energies, which was already around 92% in the 2024 financial year, will continue to rise because of these measures, which we see as an important step towards sustainability. However, to achieve our goal of reducing the Scope 2 value by 42% until 2030, further targeted measures are required, which are currently being planned.

## Key Performance Indicators to criteria 13

Key Performance Indicator GRI SRS-305-1: Direct (Scope 1) GHG emissions

The reporting organization shall report the following information:

**a.** Gross direct (Scope 1) GHG emissions in metric tons of CO<sub>2</sub> equivalent.

**b.** Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub> or all.

**c.** Biogenic CO<sub>2</sub> emissions in metric tons of CO<sub>2</sub> equivalent.

**d.** Base year for the calculation, if applicable, including:

**i.** the rationale for choosing it;

**ii.** emissions in the base year;

**iii.** the context for any significant changes in emissions that triggered recalculations of base year emissions.

**e.** Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.

**f.** Consolidation approach for emissions; whether equity share, financial control, or operational control.

**g.** Standards, methodologies, assumptions, and/or calculation tools used.

KPI Scope:	Unit	Base year 2023	Year 2024
Scope 1 - direct greenhouse gas emissions	T Co <sub>2</sub>	38.52	36.49

A more detailed breakdown of Scope 1 emissions can be found in section '13. Climate-relevant emissions'.

As required by the Greenhouse Gas Protocol (GHG Protocol), our greenhouse gas inventory contains all seven greenhouse gases: Carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>).

Biogenic greenhouse gas emissions are not applicable for us.

The year 2023 was selected as the base year, as this is the date from which our scope values are calculated using sustainability software implemented in the company.

To date, no recalculations of the base year emissions have been necessary, as no significant changes in the context of emissions have occurred that would have made it necessary to adjust the original values. The underlying data and assumptions have remained stable, meaning that the comparability and validity of the original calculations are still guaranteed.

When recording greenhouse gas emissions as part of the scope calculations, we use sustainability software to ensure accurate and efficient data collection. We adhere to recognised international standards and methodologies to ensure a high level of accuracy and comparability. We use the principles of the Greenhouse Gas Protocol (GHG Protocol), which is recognised as the leading standard for emissions accounting.

The annual CCF is calculated by Addition of all the company's emissions  
(emission [kgCo<sub>2</sub>e] = activity [unit] \* emission factor [kgCo<sub>2</sub>e/unit])

Our assumptions are based on current, scientifically sound data, whereby we use various integrated emission factor databases. These include EXIOBASE, which provides output-based emission factors by commodity group at a global and cross-sectoral level, the European Environment Agency (EEA) with specific EFs for electricity, the Global Logistics Emissions Council (GLEC) for freight transport and logistics emissions, and the UK government's emission factors (BEIS/DEFRA). These assumptions are regularly reviewed and updated as necessary to ensure the accuracy and timeliness of our calculations.

We have chosen the 'operational control' approach as the basis for defining the organisational boundaries for consolidation. The decision to adopt this consolidation approach is based on the objective of ensuring the most comprehensive and realistic presentation of the entire organisation in terms of environmental and sustainability performance. This approach enables us to take into account all units where we have control over operational processes in order to ensure transparent and consistent reporting.

Key Performance Indicator GRI SRS-305-2: Energy indirect  
(Scope 2) GHG emissions

The reporting organization shall report the following information:

**a.** Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO<sub>2</sub> equivalent.

**b.** If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO<sub>2</sub> equivalent.

**c.** If available, the gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.

**d.** Base year for the calculation, if applicable, including:

**i.** the rationale for choosing it;

**ii.** emissions in the base year;

**iii.** the context for any significant changes in emissions that triggered recalculations of base year emissions.

**e.** Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.

**f.** Consolidation approach for emissions; whether equity share, financial control, or operational control.

**g.** Standards, methodologies, assumptions, and/or calculation tools used.

KPI Scope:	Unit	Base year 2023	Year 2024
Scope 2 - market-based greenhouse gas emissions	T Co <sub>2</sub>	0.00	0.00
Scope 2 - location-based greenhouse gas emissions	T Co <sub>2</sub>	142.25	168.74

KPI Scope 2 - market-based:	Unit	Base year 2023	Year 2024
Building electricity consumption	T Co <sub>2</sub>	0.00	0.00
Electricity consumption e-vehicles	T Co <sub>2</sub>	0.00	0.00



KPI Scope 2 - location-based:	Unit	Base year 2023	Year 2024
Electricity supply from the grid	T Co <sub>2</sub>	142.25	168.74

For information on the gases included in the calculation, justification for the choice of base year, source of emission factors, consolidation approach, standards, methodologies, assumptions and calculation programmes used, see 'Key Performance indicator GRI SRS-305-1'.

### Key Performance Indicator GRI SRS-305-3: Other indirect (Scope 3) GHG emissions

The reporting organization shall report the following information:

**a.** Gross other indirect (Scope 3) GHG emissions in metric tons of CO<sub>2</sub> equivalent.

**b.** If available, the gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.

**c.** Biogenic CO<sub>2</sub> emissions in metric tons of CO<sub>2</sub> equivalent.

**d.** Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.

**e.** Base year for the calculation, if applicable, including:

**i.** the rationale for choosing it;

**ii.** emissions in the base year;

**iii.** the context for any significant changes in emissions that triggered recalculations of base year emissions.

**f.** Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.

**g.** Standards, methodologies, assumptions, and/or calculation tools used.

KPI Scope 3:	Unit	Base year 2023	Year 2024
Total Scope 3 - upstream and downstream greenhouse gas emissions	T Co <sub>2</sub>	2413.48	2332.35
Scope 3 - upstream greenhouse gas emissions	T Co <sub>2</sub>	2183.82	1935.95
Scope 3 - downstream greenhouse gas emissions	T Co <sub>2</sub>	229.66	396.4

KPI Scope 3 - upstream:	Unit	Base year 2023	Year 2024
Purchased goods and services	T Co <sub>2</sub>	1649.17	1486.94
Purchased capital goods	T Co <sub>2</sub>	375.94	338.34
Commuting and teleworking by employees	T Co <sub>2</sub>	58.95	40.61
Upstream transport and other logistics operations	T Co <sub>2</sub>	37.02	7.90
Fuel and energy activities	T Co <sub>2</sub>	33.09	38.61
Business travel	T Co <sub>2</sub>	28.63	23.21
Operational waste	T Co <sub>2</sub>	1.02	0.34

KPI Scope 3 - downstream:	Unit	Base year 2023	Year 2024
Transport and other logistics operations of products sold	T Co <sub>2</sub>	225.85	394.40
Disposal of sold products	T Co <sub>2</sub>	2.39	0.78
Utilisation of sold products	T Co <sub>2</sub>	1.42	1.22

For information on the gases included in the calculation, justification for the choice of base year, source of emission factors, consolidation approach, standards, methodologies, assumptions and calculation programmes used, see 'Key Performance indicator GRI SRS-305-1'.

#### Key Performance Indicator GRI SRS-305-5: Reduction of GHG emissions

The reporting organization shall report the following information:

- a.** GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO<sub>2</sub> equivalent.
- b.** Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.
- c.** Base year or baseline, including the rationale for choosing it.
- d.** Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).
- e.** Standards, methodologies, assumptions, and/or calculation tools used.

Starting from the base year 2023, the following reductions or increases can be recorded in the scope categories in relation to the 2024 financial year:

KPI Scope:	Unit	Base year 2023	Year 2024	Difference 2023 - 2024
Scope 1 - direct greenhouse gas emissions	T Co <sub>2</sub>	38.52	36.49	- 2.03
Scope 2 - market-based greenhouse gas emissions	T Co <sub>2</sub>	0.00	0.00	- 0.00
Scope 2 - location-based greenhouse gas emissions	T Co <sub>2</sub>	142.25	168.74	+ 26.39
Scope 3 - upstream and downstream greenhouse gas emissions	T Co <sub>2</sub>	2413.47	2332.35	- 81.13

For information on the gases included in the calculation, justification for the choice of base year, source of emission factors, consolidation approach, standards, methodologies, assumptions and calculation programmes used, see 'Key Performance indicator GRI SRS-305-1'.

## Criteria 14–20 concerning SOCIETY

### Criteria 14–16 concerning EMPLOYEE-RELATED MATTERS

#### 14. Employment Rights

The company reports on how it complies with nationally and internationally recognised standards relating to employee rights as well as on how it fosters staff involvement in the company and in sustainability management, what goals it has set itself in this regard, what results it has achieved thus far and where it sees risks.

Bürkle GmbH is a company based in Germany and complies with the German legal provisions on employee rights. The most important of these include:

- the General Equal Treatment Act- "das Allgemeine Gleichbehandlungsgesetz (AGG)"
- the Maternity Protection Act - "das Mutterschutzgesetz (MuSchG)"
- the Youth Labour Protection Act- "das Jugendarbeitsschutzgesetz (JArbSchG)"
- the Occupational Health and Safety Act - "das Arbeitsschutzgesetz (ArbSchG)"
- the Minimum Wage Act - "das Mindestlohngesetz (MiLoG)"
- the Working Hours Act - "das Arbeitszeitgesetz (ArbZG)"
- the Labour Courts Act - "das Arbeitsgerichtsgesetz (ArbGG)"
- the General Data Protection Regulation - "Datenschutzgrundverordnung (DSGVO)"
- the Accident prevention regulations - "Unfallverhütungsvorschriften (UVV)"

The HR department continuously monitors employee rights. The person responsible regularly attend appropriate seminars in order to be able to fulfil their duties responsibly. Changes to the law are checked in good time using an implemented legal register and, if necessary, implemented in the business processes. Necessary measures to ensure compliance with employee rights are planned by HR management and implemented in consultation with management.

The introduction of a personnel management tool to improve the organisation

and structure - also with regard to the regular dissemination of information on various personnel issues - is planned for 2025. In addition to German laws, Bürkle complies with the values and principles of the conventions of the International Labour Organization (ILO) and the United Nations Global Compact as part of its due diligence obligations along the supply chain.

### **Remuneration**

The labour standards regarding remuneration and remuneration levels are complied with in accordance with the applicable German law. Fair remuneration is also in accordance with ILO Conventions 26 and 131 as well as Article 7 of the UN social package.

### **Working hours**

The labour standards with regard to working hours, as well as regarding the maximum permissible working hours, are complied with in accordance with the applicable German law. Bürkle does this in accordance with ILO Conventions 1 and 14.

### **Health and safety at work**

The management of Bürkle GmbH complies with the relevant laws and regulations applicable in Germany. Bürkle also acts in accordance with ILO Conventions 155, 164 and 187 to safeguard health and safety at work, to ensure a safe and healthy working environment to avoid accidents, injuries, damage to health and excessive physical and mental fatigue.

### **Prohibition of discrimination**

Non-discriminatory treatment should be in line with ILO Conventions 110, 111, 159 as well as Art. 2 Para. 2 and Art. 3 of the UN Social Package and the sixth principle of the Global Compact.

### **Freedom of association and the right to collective bargaining and freedom of expression**

Freedom of association and the right to collective bargaining should be upheld in accordance with ILO Conventions 87, 98, 135 and 154 and ILO Recommendation 143.

We are not currently aware of any significant risks to business operations that could have a negative impact on the rights of our employees. Similarly, we are not aware of any significant risks to the company's success because of employee rights.

Employees are actively involved in the organisation of business operations. All employees are informed of important changes via our internal communication channels (e-mail, intranet, information screens, information letters, staff meetings). This participation takes the form of general open corporate communication and regular staff appraisals, which positively encourage employee involvement. We live an active and open error culture. For example,

our employees can contribute their own ideas for shaping the company and processes via the 'short official channels', the 'open door' culture or our ideas forum. Any employee can pass on comments on critical issues or constructive criticism, even anonymously, to the HR department or to a person of trust or via the whistleblower protection centre. The latter forwards the relevant comments to the management while maintaining the person's anonymity. This exchange concerns all areas of the company, including sustainability management.

### **Objectives, strategies and measures for compliance with employee rights**

The specific objectives defined at Bürkle in employee rights, as well as the strategies and measures defined, are explained in more detail in '15. equal opportunities'.

## 15. Equal Opportunities

The company discloses in what way it has implemented national and international processes and what goals it has for the promotion of equal opportunities and diversity, occupational health and safety, participation rights, the integration of migrants and people with disabilities, fair pay as well as a work-life balance and how it will achieve these.

For us, diversity and equal opportunities for all employees are an obligatory basic principle based on a Christian view of humanity, which we implement in our daily activities. As a medium-sized, family-friendly training company, we are convinced that diversity is precisely what makes us unique and strengthens our competitive advantage. Diversity offers the opportunity for innovation, further development of our corporate culture and sustainable growth.

### **Equal opportunities and diversity**

We aim to ensure equal opportunities as part of our applicant management process. The criteria for selecting new employees are independent of ethnic origin, gender, religion and / or ideology, disability, age and / or sexual identity. As we fundamentally respect all people and their privacy, we have not currently defined any strategic objectives regarding diversity within the company. Discrimination is also not tolerated in employment. We offer all our employees the same employment opportunities.

Unequal treatment or harassment based on gender, age, social, ethnic or national origin, skin colour, physical or mental disability, health status,

religion, ideology, political beliefs, pregnancy or sexual orientation is prohibited. The personal rights, personal dignity and privacy of each individual are protected and respected.

Our formulated prohibition of discrimination is part of the internal company regulations and is binding for all employees as an annex to the employment contract. If violations are detected, it is possible to report them. Our internal whistleblower system or the complaints management system on our website can be used for this purpose. To date, we have not recorded any incidents of discrimination and aim to continue to achieve a 0% rate (see table below). Violations of our ban on discrimination have consequences under labour law. Warnings, reprimands, transfers and, in the worst case, dismissals may be the consequence. All employees are informed about this process.

KPI Diversity, equality and inclusion:	Unit	2024	Target 2025
reported incidents of discrimination	Quantity	0	0

### Health and safety at work

To safeguard the health and safety of its employees, Bürkle has an integrated management system that pursues the following strategies and measures: Establishing and applying appropriate occupational safety systems to identify and prevent potential health and safety hazards in the company, such as through workplace inspections, risk assessments and meetings of the occupational safety committee.

In addition occupational medical examinations and vaccinations for work-related infectious diseases are offered and carried out free of charge and regular health and safety training courses are organised.

In the area of health and safety, we are pursuing the goal of achieving a 100% rate of safety training. This target was achieved in 2024 and is also planned for the following years.

KPI Health and safety at work:	Unit	2024	Target 2025
Ratio of employees with up-to-date safety training	%	100	100

### Participation

Employees can actively participate. Product ideas, process optimisations or suggestions for improvement of all kinds can be submitted via our ideas

forum. Realised ideas are rewarded with a bonus. The amount of the bonus is calculated based on various characteristics: e.g. the savings that can be achieved by implementing the idea (costs, working time, materials), the extent to which work is made easier and whether an improvement in quality is achieved or an aspect of sustainability is improved (environmental protection, social or ethical issues).

We have been tracking the number of improvement suggestions submitted for years and motivate our employees via our information screens, but have not set ourselves a specific target for this criterion.

KPI Participation:	Unit	2024	Target 2025
Suggestions for improvement and product ideas	Quantity	4	-

### Integration of people with disabilities

We employ people with a recognised severe disability and are constantly learning from working together. This encourages us to utilise our valuable experience and to continue working towards a culture of integration and inclusion. We also support people with mental and physical disabilities in our region by commissioning a workshop at a social organisation in our immediate vicinity to carry out simple assembly work. By keeping a constant eye on the ratio of severely disabled employees, we can compensate for this if necessary.

KPI Diversity, equality and inclusion:	Unit	2024	Target 2025
Ratio of employees with disabilities	%	4.17	5

### Remuneration

Bürkle GmbH is not bound by collective labour agreements. It is the individual organisation of a customised company remuneration system. It is based on an individualised system of requirements and skills that takes decisive factors into account. The company's value philosophy provides for fair remuneration for the same position and qualifications, regardless of gender or ethnic origin. This results in a remuneration structure that makes business sense and is comprehensible for employees, which is compared with current remuneration and an adjustment path is defined.

Remuneration is reviewed annually in consultation with the Management Board and HR management based on defined criteria and adjusted if necessary. Attention is also paid to a fair salary structure within the individual departments.



After passing their probationary period, every employee is entitled to capital-forming benefits and contributions to the company pension scheme. Bürkle makes an additional employer contribution of 20% to the employee's own contribution. Furthermore, attractive supplementary dental and health insurance is taken out for each employee. In the case of inpatient medical treatment, employees are entitled to treatment by the head physician and a single room.

After passing their probationary period, each employee is also provided with a credit card that is topped up with €50.00 per month by Bürkle. This non-monetary benefit means that each employee is free to decide how to spend the money. A gold gift is presented on special company anniversaries. The above allowances apply to all employees, regardless of gender, age, social, ethnic or national origin, skin colour, physical or mental disability, health status, religion, ideology, political beliefs, pregnancy or sexual orientation.

### **Working hours**

Bürkle offers its employees flexible working time models. Flexible working time models are an important tool for reducing discrimination in the workplace, as they promote diversity and inclusion. There are flexitime arrangements and part-time models. There is also the option of mobile working in administration.

In contrast to many other companies, Bürkle regularly works a single shift. Since 2023, every employee has been entitled to 35 days' holiday. Special leave days are granted for special achievements. There are also time credits for doctor's appointments that the employee could only attend during working hours, or if they come to work later or have to leave earlier due to illness.

Overtime is generally not desired and is avoided wherever possible to prevent overwork. If, in exceptional situations, overtime does occur, it is reduced promptly or, in exceptional cases, paid out. Bürkle's philosophy is to demand full performance from its employees during the contractually agreed working hours, but to allow them the necessary rest and recuperation periods or private time afterwards.

### **Reconciling family and career**

Reconciling work and family life requires flexibility above all else. As already described in the 'Working hours' section, Bürkle offers its employees flexible working hours, special arrangements regarding medical appointments, home office options, the option to work part-time and an above-average amount of holiday. This model enables employees to better reconcile their professional and private commitments. Childcare or caring for relatives can thus be realised without having to fear professional disadvantages.

At Bürkle, we also attach great importance to creating an environment in which employees can return to work and continue their careers even after childbirth

and parental leave. If an employee wishes to return early from parental leave, we endeavour to make this possible. As a family-friendly company, we finance up to 10 days (up to 20 days for single parents) of childcare leave per year with full pay. This offer also applies to caring for close relatives. Our employees also have the option of bringing their dogs to work. On the one hand, this makes it easier to combine family and career and, on the other, has a positive impact on the working atmosphere.

## 16. Qualifications

The company discloses what goals it has set and what measures it has taken to promote the employability of all employees, i.e. the ability of all employees to participate in the working and professional world, and in view of adapting to demographic change, and where risks are seen.

Bürkle GmbH is aware of the risks associated with demographic change and the shortage of skilled labour. The internal objective is to maintain internal expertise and ensure economic success. The aim is to ensure healthy growth in the workforce by finding and retaining employees to meet demographic requirements.

### **Qualifications & employee development**

As part of a cultural change programme with external support since September 2023, managers are being specifically equipped for future challenges. In the form of group or individual coaching sessions, they are to further develop and strengthen their leadership skills. This should ensure that employees' potential is recognised and promoted accordingly in the future in order to counteract staff turnover at an early stage. At the same time, all employees are given the opportunity for further training and development. Needs and wishes can be determined in dialogue as part of structured annual employee appraisals, which were introduced from the third quarter of 2024. All in-company training courses ordered by the company are paid for in full by the company.

In recent years, we have seen a continuous increase in the key figure "training time per employee". This means that, on average, our employees are investing more and more time in further training measures, which is a positive indicator of our learning culture and the development of our workforce. However, we have not yet defined any concrete quantitative targets or a fixed time horizon for this key figure. However, we see a significant opportunity in this area and want to manage and promote training activities even more specifically in future by setting clear targets. We also want to define clear targets in the area of digitalization to ensure that our employees acquire the necessary digital skills to meet the challenges of digital transformation and ensure the

competitiveness of our company.

To prevent demographic change and the associated departure of long-serving employees, Bürkle is strongly committed to training its own skilled workers. For example, we offer apprenticeships as industrial clerks, cutting machine operators and plastics and rubber technologists. Warehouse logistics specialists are to be added as a further career path. Within the training programmes, the young colleagues gain an insight into all areas of the company and are supported according to their personal interests and abilities.

(School) internships and holiday jobs are offered to attract trainees. We also organise Girls'/Boys' Days, take part in training fairs in the region and present ourselves to pupils as part of a close cooperation with regional schools.

A central, measurable goal of our HR strategy regarding demographic change is to achieve a trainee ratio of at least 5%. In the 2024 financial year, we significantly exceeded this target with a ratio of 8.33%. This success shows that our measures and investments in training are effective and have a positive impact on our personnel development.

KPI demographic change:	Unit	2021	2022	2023	2024	Target 2025
Trainee quota	%	3.08	4.41	5.41	8.33	> 5

In addition, the topic of planned retirement is discussed with the employees concerned at an early stage. Existing positions are analysed accordingly and filled at an early stage or existing tasks are reallocated. When replacements are made, care is taken to ensure that there is overlapping cooperation between existing employees and subsequent colleagues in order to facilitate a smooth induction.

Moreover, a team leader structure has been introduced at the middle management level, with most young managers being appointed. This development will be continued in 2025.

The Sales & Marketing, Materials Management, Production and Sustainability departments are represented within the Executive Board. This strengthens leadership and responsibility so that new structures can be developed and established at this level. There is also a definition of leadership that includes the company's expectations of its managers.

We are aware that employability risks may arise despite the measures already taken. An analysis of the current age structure shows that 36.71% of all employees and 33.33% of all managers are over 50. This issue is continuously monitored and further measures are defined if necessary.

## Personnel planning & recruitment

The management decides on the company's short, medium and long-term strategic direction and objectives for each financial year. The systematic collection of key figures relating to the workforce also enables the existing workforce to be analysed and personnel requirements to be determined. These parameters are used to recognise the need for action and define appropriate measures. In addition, internal recruitment and retraining measures are utilised. This in turn is used to develop, implement and monitor personnel planning.

In accordance with the personnel requirements identified, existing job descriptions are used for the vacancies and training positions to be filled or, in the case of a newly created position, a detailed description is first created. Based on this job description, a job advert is created and the recruiting model (print, social media, etc.) is selected. The aim is to stand out from the competition and attract the attention of as many potential applicants as possible. Each job advertisement also strengthens the employer brand. A positive effect is also achieved in another direction for the job advertisements with specific measures to increase awareness of the company through a variety of advertising campaigns.

## Key Performance Indicators to criteria 14 to 16

Key Performance Indicator GRI SRS-403-9: Work-related injuries  
The reporting organization shall report the following information:

**a.** For all employees:

- i.** The number and rate of fatalities as a result of work-related injury;
- ii.** The number and rate of high-consequence work-related injuries (excluding fatalities);
- iii.** The number and rate of recordable work-related injuries;
- iv.** The main types of work-related injury;
- v.** The number of hours worked.

**b.** For all workers who are not employees but whose work and/or workplace is controlled by the organization:

- i.** The number and rate of fatalities as a result of work-related injury;
- ii.** The number and rate of high-consequence work-related injuries (excluding fatalities);
- iii.** The number and rate of recordable work-related injuries;
- iv.** The main types of work-related injury;
- v.** The number of hours worked.

**You will find the remaining numbers c-g of the indicator SRS 403-9 in the GRI standard and may additionally report them here.**

Key Performance Indicator GRI SRS-403-10: Work-related ill health

The reporting organization shall report the following information:

**a.** For all employees:

- i.** The number of fatalities as a result of work-related ill health;
- ii.** The number of cases of recordable work-related ill health;
- iii.** The main types of work-related ill health.

**b.** For all workers who are not employees but whose work and/or workplace is controlled by the organization:

- i.** The number of fatalities as a result of work-related ill health;
- ii.** The number of cases of recordable work-related ill health;
- iii.** The main types of work-related ill health.

**You will find the remaining numbers c-e of the indicator SRS 403-10 in the GRI standard and may additionally report them here.**

We recorded 3 reportable accidents in the 2024 financial year. These were as

follows:

- Hand injury due to dismantling tools resulting in absence from work
- Commuting accident resulting in absence from work
- Injury to ligaments due to tripping resulting in absence from work

KPI work-related injuries:	Unit	2024
Fatalities due to work-related injuries	Quantity	0
Fatalities due to work-related injuries	Rate	0
Work-related injuries with serious consequences (with the exception of fatalities)	Quantity	0
Work-related injuries with serious consequences (with the exception of fatalities)	Rate	0
Documentable work-related injuries	Quantity	3
Documentable work-related injuries <sup>1</sup>	Rate	43.02
Hours worked	Quantity	1795.23

<sup>1</sup>The rate of documentable work-related injuries corresponds to the number of reported occupational accidents per 1,000 full-time employees.

The key figures on work-related injuries or work-related illnesses relating to 'employees who are not employees but whose work and/or workplace is controlled by the organisation' are not collected as this does not apply to Bürkle.

There were no work-related illnesses in the 2024 financial year.

KPI work-related illnesses:	Unit	2024
Deaths due to work-related illnesses	Quantity	0
Deaths due to work-related illnesses	Rate	0
Documentable work-related illnesses	Quantity	0

Key Performance Indicator GRI SRS-403-4: Worker participation on occupational health and safety

The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:

**a.** A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.

**b.** Where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.

As part of our implemented management system, we have integrated occupational health and safety into our corporate processes. All employees have access to relevant information relating to their occupational health and safety. This is ensured by our "SharePoint" communication medium, among other things. It contains all relevant laws that must be posted, an officer matrix with a quick overview of all relevant officers in occupational health and safety, operating instructions, safety data sheets, minutes of meetings and inspections of the Occupational Safety Committee (ASA), work and safety instructions and all other important information.

In addition, current topics relating to everyday working life at Bürkle are communicated monthly via our information screens in the production and break rooms.

As part of the CIP approach, every employee can submit suggestions for improvement on work and health-related issues via our ideas forum and thus actively participate in the further development of the occupational safety management system.

Meetings and inspections of the occupational safety committee take place on a quarterly basis. The committee is made up of internal occupational safety officers, representatives of the HR department, representatives of the management system and an external occupational safety specialist. If necessary, the company doctor is also consulted. The aim of the committee is to continuously improve health and safety in the workplace. The focus is on identifying sources of danger, analyzing accidents or near-accidents, accident prevention measures, compliance with legal requirements, employee concerns and potential for improvement. During the meetings, discussions are also held with employees to gather their experiences and comments on occupational health and safety. The results are documented in reports and the resulting improvement measures are implemented.

Key Performance Indicator GRI SRS-404-1: Average hours of training

The reporting organization shall report the following information:

**a.** Average hours of training that the organization's employees have undertaken during the reporting period, by:

- i.** gender;
- ii.** employee category.

KPI Training and further education:	Unit	2024
Average duration of training and further training per employee	Hours	14.31
Average duration of training and further training per female employee	Hours	2.53
Average duration of training and further training per male employee	Hours	11.78
Average duration of training per employee in the 'Administration' category	Hours	10.96
Average duration of training and further training per employee in the 'Production, manufacturing, warehouse' category	Hours	3.35

Key Performance Indicator GRI SRS-405-1: Diversity

The reporting organization shall report the following information:

**a.** Percentage of individuals within the organization's governance bodies in each of the following diversity categories:

- i.** Gender;
- ii.** Age group: under 30 years old, 30-50 years old, over 50 years old;
- iii.** Other indicators of diversity where relevant (such as minority or vulnerable groups).

**b.** Percentage of employees per employee category in each of the following diversity categories:

- i.** Gender;
- ii.** Age group: under 30 years old, 30-50 years old, over 50 years old;
- iii.** Other indicators of diversity where relevant (such as minority or vulnerable groups).



KPI Diversity in supervisory bodies:	Unit	2024
Ratio of male employees	%	100.00
Ratio of female employees	%	0.00
Ratio of employees < 30 years	%	0.00
Ratio of employees aged 30-50	%	50.00
Ratio of employees > 50 years	%	50.00

KPI Diversity in employee category 'Administration':	Unit	2024
Ratio of male employees	%	24.00
Ratio of female employees	%	76.00
Ratio of employees < 30 years	%	20.00
Ratio of employees aged 30-50	%	44.00
Ratio of employees > 50 years	%	36.00

KPI Diversity in employee category 'Production, manufacturing, warehouse':	Unit	2024
Ratio of male employees	%	75.86
Ratio of female employees	%	24.14
Ratio of employees < 30 years	%	17.24
Ratio of employees aged 30-50	%	44.83
Ratio of employees > 50 years	%	37.93

#### Key Performance Indicator GRI SRS-406-1: Incidents of discrimination

The reporting organization shall report the following information:

- a.** Total number of incidents of discrimination during the reporting period.
- b.** Status of the incidents and actions taken with reference to the following:
  - i.** Incident reviewed by the organization;
  - ii.** Remediation plans being implemented;
  - iii.** Remediation plans that have been implemented, with results reviewed through routine internal management review processes;
  - iv.** Incident no longer subject to action.

No incidents of discrimination were recorded in the 2024 financial year. It is

therefore not possible to report on the status of incidents and measures taken, as this is not applicable.

KPI Discrimination incidents:	Unit	2024
Discrimination incidents	Quantity	0

## Criterion 17 concerning RESPECT FOR HUMAN RIGHTS

### 17. Human Rights

The company discloses what measures it takes, strategies it pursues and targets it sets for itself and for the supply chain for ensuring that human rights are respected globally and that forced and child labour as well as all forms of exploitation are prevented. Information should also be provided on the results of the measures and on any relevant risks.

We have established our Code of Conduct, a supplier risk management system and a complaints management system to ensure that our suppliers respect human rights and prevent forced labour, child labour and any form of exploitation. From a current perspective, our business activities and business relationships, as well as our products and services, have no negative impact on human rights.

#### **Code of Conduct**

The Code of Conduct should be applied throughout the entire upstream value chain - from Tier 1 suppliers to raw material manufacturers. It also applies to our employees. Our Code of Conduct sets out minimum social standards on child labour, forced labour, wages, working hours, non-discrimination, freedom of expression, freedom of association and the right to collective bargaining, health protection and occupational safety, which our suppliers are required to comply with and implement.

We clearly communicate to our suppliers that remedial action will be taken if a breach of the human rights-related obligations set out in our Code of Conduct is identified. Action is taken to end or minimise the violation in accordance with Section 7 (2) and (3) LkSG. Concrete solutions in terms of preventive and remedial measures are developed to remedy violations of human rights or

environmental obligations that have occurred or are imminent. In addition, supplier audits can be carried out on specific occasions to check compliance with the Code of Conduct.

In the 2024 financial year, 90% of our most important suppliers signed our Code of Conduct or sent us their own equivalent Code of Conduct. Our goal for 2025 is to further increase this rate.

### **Supplier risk management**

We conduct risk-based analyses of our Tier 1 suppliers in accordance with the CSDDD (Corporate Due Diligence Directive). Business partners are assessed with regard to compliance with fundamental and labour-related human rights and environmental issues. Appropriate preventive measures are taken if the results are unsatisfactory. In order to fulfil an all-encompassing sustainability assessment, the risk assessment is included in our annual supplier evaluation.

The risk analysis is carried out with the support of an ESG platform. The risk score includes all-encompassing social and environmental sustainability aspects. The following criteria are considered in the social area: Child labour, forced labour, slavery, health and safety violations, violation of freedom of association, unequal treatment in employment, inadequate wages and forced eviction.

The value of the risk score results from a master data-based AI calculation that takes into account the company's location and industry. If a supplier is assessed as medium or even high risk, we fulfil our duty of care in accordance with the CSDDD and contact the supplier. Preventive and corrective measures are determined, implemented and monitored. And if they are successfully implemented, the risk score is adjusted accordingly.

As over 96% of our most important suppliers come from Europe, 82% even directly from Germany, the results of our risk assessment are currently unproblematic.

Our goal for the coming years is to mitigate or eliminate 100% of identified and confirmed violations with preventive and corrective measures.

### **Complaints management**

We offer our employees, business partners and external third parties the opportunity to report identified or suspected human rights violations. Violations of environmental agreements or other offences such as corruption or bribery can also be reported. The publicly accessible complaints system on our website can be used for this purpose. Complaints can be submitted anonymously if required. The reported violations are processed with the help of our implemented ESG platform.

No incidents of human rights violations, forced or child labour or forms of exploitation have been reported since the complaints management system was

introduced.

Our aim is to initiate an immediate review of incoming complaints and to take appropriate preventive and remedial action in the event of confirmed incidents.

## Key Performance Indicators to criteria 17

Key Performance Indicator GRI SRS-412-3: Investment agreements subject to human rights screenings

The reporting organization shall report the following information:

**a.** Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.

**b.** The definition used for 'significant investment agreements'.

To date, we have not drawn up any significant investment agreements or contracts that contain specific human rights clauses or have been scrutinised for human rights aspects and are therefore unable to report on specific key figures in this regard.

Bürkle is based in Germany and works primarily with European suppliers.

In terms of turnover and product relevance, 82% of our suppliers even come directly from Germany. 'Significant investment agreements', i.e. contracts or agreements that have a significant influence on the financial situation and strategic direction of Bürkle, do not exist with partners who are associated with practices that violate human rights due to their location or industry.

Key Performance Indicator GRI SRS-412-1: Operations subject to human rights reviews

The reporting organization shall report the following information:

**a.** Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.

Bürkle GmbH's registered office is in Germany, so no human rights audit or human rights impact assessment was carried out.

Key Performance Indicator GRI SRS-414-1: New suppliers subject to social screening

The reporting organization shall report the following information:

**a.** Percentage of new suppliers that were screened using social criteria.

We have established a supplier risk management system in our business processes, which is realised with the help of sustainability software and is based on the legal basis of the CSDDD. Suppliers are checked against the following social criteria: inadequate wages, unequal treatment in employment, disregard for freedom of association, health and safety violations, slavery, forced labour, child labour.

KPI Supplier risk management:	Unit	2024
Suppliers assessed on the basis of social criteria	%	100

Key Performance Indicator GRI SRS-414-2: Social impacts in the supply chain

The reporting organization shall report the following information:

- a.** Number of suppliers assessed for social impacts.
- b.** Number of suppliers identified as having significant actual and potential negative social impacts.
- c.** Significant actual and potential negative social impacts identified in the supply chain.
- d.** Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment.
- e.** Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.

KPI Supplier risk management:	Unit	2024
Suppliers that have been screened for social impacts	Quantity	293
Suppliers identified as having significant actual and potential negative social impacts	Quantity	0
Suppliers identified as having significant actual and potential negative social impacts and improvements agreed as a result of the assessment	%	0
Suppliers for which significant actual and potential negative social impacts were identified and as a result the business relationship was terminated	%	0

## Criterion 18 concerning SOCIAL MATTERS

### 18. Corporate Citizenship

The company discloses how it contributes to corporate citizenship in the regions in which it conducts its core business activities.

As a family-friendly company based in the border triangle of Germany, France and Switzerland, we have close ties with the south-west region. Social and economic developments in the country and the region should be promoted as far as possible.

This also includes supporting corresponding voluntary activities by employees. As a matter of course, we support numerous charitable projects in our region, as well as local sports clubs, for example, and sponsor one-off events in the immediate vicinity.

#### **Outpatient children and youth hospice service of the Malteser Hilfswerk e.V. Lörrach**

This service is committed to improving the lives of seriously ill children and young people and their families. The service is independent of nationality, ideology and religious denomination and is free of charge for everyone. Volunteers are given specific training to prepare them for their tasks. The Malteser Children's and Youth Hospice Service works with regional networks as well as clinics and care services. Malteser Hospice work continues the tradition of the Order of Malta as the first order of nursing care. Today, outpatient paediatric and youth hospice services are offered at around 40 locations throughout Germany. The work is based on the guidelines of the German Hospice and Palliative Care Association (DHPV). The service is financed by donations.

#### **Lachverband e.V.**

The Lachverband was founded in 2009. It is based in Freiburg and has set itself the task of making regular, professional clown visits to retirement homes and therapy centres in South Baden possible in the long term. The clowns are very welcome everywhere and the effect of the visits on patients, residents and the environment is enormous. The Lachverband is financed by donations, sponsorship, charity events and membership fees.

**Local sports clubs** We regularly support the following regional clubs: FC Auggen TuS Efringen-Kirchen FC Kandern FC Steinenstadt SPvgg Bamlach / Rheinweiler

#### **Christophorus Gemeinschaft e.V.**

The Christophorus Community has set itself the task of enabling people with

disabilities to achieve life satisfaction, development opportunities, social affiliation and social integration. We are co-financing a handicapped-accessible van for the work centre at the Müllheim site. Several workshops under one roof offer a special range of work and thus the chance to train individually for the leap into the general labour market.

#### **Bergwacht Schwarzwald e.V.**

With our financial contribution, we are making a valuable contribution to the extension of the mountain rescue centre on the Feldberg. It is the mountain rescue centre with the highest number of operations in Baden-Württemberg with an average of 500 operations per year.

#### **Support for employees in financial difficulties**

We offer solutions to employees who find themselves in a temporary financial emergency.

#### **Various one-off sponsorship campaigns in the region**

We have also supported the Federal Police Ball in Lörrach and the annual Festival of Lights in Bad Bellingen.

## Key Performance Indicators to criteria 18

Key Performance Indicator GRI SRS-201-1: Direct economic value generated and distributed

The reporting organization shall report the following information:

**a.** Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:

- i.** Direct economic value generated: revenues;
- ii.** Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;
- iii.** Economic value retained: 'direct economic value generated' less 'economic value distributed'.

**b.** Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.

This information is available internally. For reasons of confidentiality and competition, we do not provide any further details.

## Criteria 19–20 concerning ANTI-CORRUPTION AND BRIBERY MATTERS

### 19. Political Influence

All significant input relating to legislative procedures, all entries in lobby lists, all significant payments of membership fees, all contributions to governments as well as all donations to political parties and politicians should be disclosed by country in a differentiated way.

Taking responsibility is a matter of course for us. We are convinced that participation in industry and interest groups helps to positively influence the framework conditions for our industry and drive sustainable development. That is why we are involved in various important organizations and associations that represent our industry and strengthen our interests. Through our membership of the associations and organizations listed in alphabetical order below, we support their work through annual membership fees and thus help to achieve common goals.

Our commitment is not only a duty for us, but also an opportunity to promote dialog with other players, drive innovation and contribute responsibly to the industry.

- CDP Europe AISBL
- Industrie- und Handelskammer (IHK)
- SBTi Services Limited
- Senat der Wirtschaft Deutschland e.V.
- UN Global Compact Netzwerk Deutschland e. V.
- Verband des Groß- und Außenhandels für Krankenpflege- und Laborbedarf e.V.
- Verband der Vereine Creditreform e.V.
- Warenzeichenverband Edelstahl Rostfrei e.V.
- Wirtschaftsverband Industrieller Unternehmen Baden e.V.

Bürkle does not exert any political influence through party donations, donations to politicians, entries in lobby lists or donations to governments.



## Key Performance Indicators to criteria 19

Key Performance Indicator GRI SRS-415-1: Political contributions  
The reporting organization shall report the following information:

- a.** Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary.
- b.** If applicable, how the monetary value of in-kind contributions was estimated.

Bürkle GmbH does not make any donations to political parties or party-affiliated organisations.

## 20. Conduct that Complies with the Law and Policy

The company discloses which measures, standards, systems and processes are in place to prevent unlawful conduct and, in particular, corruption, how they are verified, which results have been achieved to date and where it sees there to be risks. The company depicts how corruption and other contraventions in the company are prevented and exposed and what sanctions are imposed.

We have established a compliance management system as part of our integrated management system.

The Sustainability department is responsible for compliance issues. It is responsible for ensuring compliance with the company's obligations towards the environment and society. The Management Board is closely involved in compliance activities and receives regular reports on sustainability performance and compliance with legal requirements. It actively supports the implementation of compliance measures and is involved in strategic planning to ensure that compliance targets are in line with the company's objectives.

Using a software-supported system, we have established a company-owned legal register that is legally compliant and legally secure. The company-specific legal requirements are implemented in the company processes and are managed by trained, responsible department heads and employees. If changes occur to the applicable laws, regulations or guidelines relevant to Bürkle, the software-supported system provides prompt information. Internal processes ensure that we evaluate the changes and, if relevant, implement them in our

existing processes in cooperation with sustainability management by taking and following up on measures.

We strictly reject corruption and bribery and communicate this clearly to our suppliers and employees. To prevent and combat corruption and bribery, we have introduced our Code of Conduct, established a complaints management system and communicated sanctions to our suppliers and employees in the event of identified and confirmed incidents.

KPI Compliance:	Unit	2024	Target 2025
Rate of suppliers implementing prevention and remediation measures <sup>1</sup>	%	100	100
Confirmed cases of bribery and corruption <sup>2</sup>	Quantity	0	0
Confirmed cases of breach of information security <sup>2</sup>	Quantity	0	0

<sup>1</sup> for confirmed cases with negative social and environmental impacts (confirmed violations)

<sup>2</sup> Data refer to complaints received in relation to Bürkle via internal whistleblower procedure and complaints procedure via Bürkle homepage (confidential or anonymous)

We have formulated clear, measurable objectives in compliance to underline our commitment to ethical and legally compliant conduct. These objectives are listed in the table below. With these targets, we want to ensure that we take consistent action against violations. Our aim is to continue to record zero violations in the areas in 2025 and to maintain a high level of compliance in our supplier relationships.

In recent years, there have been no incidents of corruption either internally or within our contact with suppliers and customers. We are not aware of any other risks.

### Code of conduct

In our internal regulations, we have defined clear behavioural guidelines for our employees, including the prevention and rejection of corruption and bribery. Our employees are not authorised to accept gifts or other benefits from third parties who have or are seeking to have a business relationship with the company.

The Code of Conduct is a binding annex to the employment contract for all employees and the latest version is available to all employees on our intranet.

In our Supplier Code of Conduct, which our suppliers are required to comply

with and implement, our attitude and expectations regarding bribery and corruption are clearly communicated: '... Corruption and bribery are to be rejected in accordance with the UN Convention. Transparency, acting with integrity, responsible management and control within the company should be promoted in an appropriate manner. Bürkle GmbH does not work with suppliers and customers who have been convicted of money laundering. Likewise, attempted fraud or attempted influence of employees of Bürkle GmbH is an exclusion criterion for further business relations...'.

### **Complaints management**

We offer our employees, business partners and external third parties the option of reporting cases of corruption or other offences against the law that have been identified or are suspected. The publicly accessible complaints system on our website can be used for this purpose. Complaints can also be submitted anonymously.

Furthermore, we have established an internal whistleblower system - we are part of the joint internal reporting centre of wvib e.V. (Wirtschaftsverband Industrieller Unternehmen Baden e.V.) in accordance with Section 14 HinSchG. Our employees are informed about the process and also have the opportunity to report incidents of unlawful behaviour anonymously. No incidents of corruption/bribery have been reported since the introduction of the complaints management system. No other breaches of the law have been reported to date either.

### **Behaviour in the event of detected violations**

If unlawful behaviour is detected internally at Bürkle, these violations will be punished with warnings, reprimands, transfers or dismissal, depending on their severity.

If violations are identified within the supplier group, action will be taken to end or minimise the violation in accordance with Section 7 (2) and (3) LkSG. A concept for ending or minimising the violation is introduced as a corrective measure. In addition, on-site audits can be carried out to check compliance with the corrective measures taken if there is a specific reason to do so. If there is no improvement, the business relationship may be terminated as a last resort.

## Key Performance Indicators to criteria 20

Key Performance Indicator GRI SRS-205-1: Operations assessed for risks related to corruption

The reporting organization shall report the following information:

**a.** Total number and percentage of operations assessed for risks related to corruption.

**b.** Significant risks related to corruption identified through the risk assessment.

As part of our supplier risk management, social and environmental criteria are included in the overall risk score. Corruption risks are not currently covered. If complaints regarding corruption are received via our complaints platform, our news monitor or our whistleblower system, we are informed immediately thanks to the support provided by sustainability software. To date, no cases of corruption have been reported in relation to our suppliers or our employees or even against Bürkle.

Key Performance Indicator GRI SRS-205-3: Incidents of corruption

The reporting organization shall report the following information:

**a.** Total number and nature of confirmed incidents of corruption.

**b.** Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.

**c.** Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.

**d.** Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.

KPI Governance - Incidents of corruption:	Unit	2024
Confirmed cases of corruption	Quantity	0
Confirmed cases of corruption in which employees were dismissed or warned due to corruption	Quantity	0
Confirmed cases of corruption in which contracts with business partners were cancelled or not renewed due to corruption-related violations	Quantity	0
Public legal proceedings in connection with corruption against Bürkle or employees of Bürkle	Quantity	0

Key Performance Indicator GRI SRS-419-1: Non-compliance with laws and regulations

The reporting organization shall report the following information:

**a.** Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of:

- i.** total monetary value of significant fines;
- ii.** total number of non-monetary sanctions;
- iii.** cases brought through dispute resolution mechanisms.

**b.** If the organization has not identified any non-compliance with laws and/or regulations, a brief statement of this fact is sufficient.

**c.** The context against which significant fines and non-monetary sanctions were incurred.

We have not yet had any cases of non-compliance with laws and/or regulations. Fines, sanctions or cases brought forward as part of dispute resolution proceedings are recorded as '0'.

# Overview of the GRI indicators in the Sustainable Code declaration

In this Sustainable Code declaration, we have reported according to the "comply or explain" principle on the GRI indicators listed below. This document refers to the GRI Standards 2016, unless otherwise noted in the table.

Areas	Sustainable Code criteria	GRI SRS indicators
STRATEGY	1. Strategic Analysis and Action 2. Materiality 3. Objectives 4. Depth of the Value Chain	
PROCESS MANAGEMENT	5. Responsibility 6. Rules and Processes 7. Control	GRI SRS 102-16
	8. Incentive Systems	GRI SRS 102-35 GRI SRS 102-38
	9. Stakeholder Engagement	GRI SRS 102-44
	10. Innovation and Product Management	G4-FS11
ENVIRONMENT	11. Usage of Natural Resources 12. Resource-Management	GRI SRS 301-1 GRI SRS 302-1 GRI SRS 302-4 GRI SRS 303-3 (2018) GRI SRS 306-2 (2020)*
	13. Climate-Relevant Emissions	GRI SRS 305-1 GRI SRS 305-2 GRI SRS 305-3 GRI SRS 305-5
SOCIETY	14. Employment Rights 15. Equal-Opportunities 16. Qualifications	GRI SRS 403-4 (2018) GRI SRS 403-9 (2018) GRI SRS 403-10 (2018) GRI SRS 404-1 GRI SRS 405-1 GRI SRS 406-1
	17. Human Rights	GRI SRS 412-3 GRI SRS 412-1 GRI SRS 414-1 GRI SRS 414-2
	18. Corporate-Citizenship	GRI SRS 201-1
	19. Political Influence	GRI SRS 415-1
	20. Conduct that Complies with the Law and Policy	GRI SRS 205-1 GRI SRS 205-3 GRI SRS 419-1

\*GRI has adapted GRI SRS 306 (Waste). The revised version comes into force on 01.01.2022. In the course of this, the numbering for reporting on waste generated has changed from 306-2 to 306-3.