

02

## SUSTAINABILITY

Sustainability strategy	40
Materiality assessment	43
Reporting of tracked indicators	44
Economy KPIs	48
Nature KPIs	49
Humanity KPIs	52
Impact of our operations	58
Impact solutions and services	60
Our impact on SDGs	64
Certificates	65
Sustainability governance	66
Sustainability Committee	68
TCFD Report	70
GRI Content Index	71

You can find the full Sustainability section of the Annual Report 2025 and more information on our website.

## 2025: SUSTAINABILITY FACTS

**30%**  
reduction  
in Scope 1 and 2  
(market-based)  
compared to 2019 baseline

**625**  
people  
received  
sustainability  
training

**12,900**  
tonnes  
of CO<sub>2</sub>e/year –  
saved due to coated  
architectural glass

**12%**  
less water withdrawn  
from areas with water stress  
compared to 2019 baseline

**12**  
solutions that contribute  
to land use reduction, side stream  
utilization, and circularity

**19%**  
reduction   
in energy consumption  
compared to  
our 2019 baseline



**175,000**  
tonnes  
of plant-based meat  
analogues produced  
on Bühler lines

**1,333**   
tonnes

of CO<sub>2</sub>e/year – emissions  
saved due to material circularity  
in remanufacturing of  
die-casting machines

**275**  
employees  
received food  
safety training

**1.5**   
million tonnes  
new storage capacity  
for grain installed

**680,000 m<sup>3</sup>**  
of water  
per year saved in installed  
base in malting process

**96**  
Bühler  
solutions  
quantified for CO<sub>2</sub>e  
impact in operations

# SUSTAINABILITY STRATEGY

Our purpose is “Innovations for a better world”, and for many years we have focused our research and development efforts on improving both the commercial and sustainability performance of our solutions, products, and services. Ethical, social, and environmental responsibility is an integral part of our long-term business strategy.

## Our goals

Our sustainability strategy is reflected in our commitments:

- We committed to having solutions ready to multiply by 2025 that reduce energy, waste, and water by 50% in the value chains of our customers (our “50/50/50” goal).
- We support our customers to measure and reduce greenhouse gas emissions following science-based targets.
- We committed to developing a pathway to achieve a 60% reduction of greenhouse gas emissions in our own operations by 2030 (Greenhouse Gas Protocol Scopes 1 and 2, 2019 baseline).
- We collaborate with suppliers to achieve a 27.5% reduction in our supply chain and logistics emissions by 2030 (baseline 2019).
- We contribute to protecting and restoring biodiversity.

Bühler's strong commitment to sustainability is reflected in our investments in innovation, our network of research and training cen-

ters, and our partnerships. With our investments in the sustainable protein and side stream utilization space, we aim to enable waste elimination and dietary change, thereby accelerating the transition to a more sustainable food industry. Our innovations and partnerships in advanced materials target applications in the automotive sector, accelerating the transition to more sustainable mobility.

### Humanity

Bühler contributes to covering the basic needs of billions of people. As a global provider of industry solutions for food processing and for the production of advanced materials, Bühler contributes to food security and nutrition, food safety, sustainable protein supply, and sustainable mobility.

We contribute to food security and nutrition by providing solutions that reduce raw material losses and enable the production of grain-based staples. We also foster industrial solutions for local grain processing and offer training and education in training centers

around the world. Through our engagement with Partners in Food Solutions – an independent nonprofit organization that works to strengthen food security, improve nutrition, and increase economic development across Africa by expanding and increasing the competitiveness of the food processing sector – we support small food businesses in Africa.

We contribute to food safety through our cleaning and optical sorting solutions, through kill steps and hygienic design, and through data services that build transparency into the food supply chain.

We contribute to sustainable mobility with die-casting solutions that reduce the weight of the body of the car and with our battery solutions for electric vehicles. Our thin film coating solutions are used to produce coated architectural and automotive glass, which help save and conserve energy in mobility and in the built environment.

We implement human rights as a foundational element of our business strategy. The safety, health, and well-being of Bühler employees is our top priority. Responsible business conduct is a [material topic](#). We encourage lifelong learning and build a culture of inclusion. Our corporate values of Trust, Ownership, and Passion (TOP) underpin all that we do by providing a framework for how we achieve our goals and collaborate.

## Nature

Bühler's understanding of the term "nature" takes into consideration climate and energy, but also other environmental aspects like waste, water, land use, and biodiversity. Bühler's impact on climate is reflected by the company's CO<sub>2</sub>e footprint. The use of sold goods (in Scope 3 downstream) constitutes the largest part of the company footprint – two orders of magnitude higher than the emissions

created in our own operations (Scopes 1 and 2). This large footprint is the result of the globally installed base of Bühler's technology, the high utilization rate, and the long lifetime of the assets.

As a company, we recognize biodiversity as an integral part of nature which is critically interconnected with climate. We recognize that land use for food crops is one major driver of biodiversity loss and climate change. A core element of our strategy is innovating for land-sparing technologies exemplified by our commitment to contribute to waste and water reduction ([material topics](#) for the Group), to enable a sustainable protein supply, and to increase the circularity of biomass with innovations for side stream utilization.

## Our 50/50/50 goal

Our sustainability strategy focuses on where the biggest potential for positive impact lies. As a company that provides solutions that help to feed an estimated 2 billion people and provide mobility for 1 billion people, our greatest impact is the contribution we can make to enabling our customers to reduce the environmental footprint of their products. We have therefore focused on developing solutions and services that improve efficiency and yield and that reduce energy, waste, and water, optimizing entire value chains from raw material to consumer products.

Our 50/50/50 goal encapsulates this ambition. In 2019 we made a bold commitment to have the solutions ready to multiply by 2025 that reduce energy, waste, and water by 50% in the value chains of our customers.

To fulfil this commitment, we have focused our innovation on developing solutions and services that help our customers to both grow their businesses and reduce their footprint. This is not just about individual solutions or services – we have applied our deep and extensive process expertise to develop solutions that drive im-

provements across value chains. This has also guided our selection of partners to provide more complete solutions or new applications.

In order to validate our progress toward this goal, we identified 15 core value chains in which we are active and carried out lifecycle assessments following the ISO 14067 standard, quantifying energy, waste, water, CO<sub>2</sub>e, and land use per tonne of product. We then assessed the potential reduction in the environmental footprint that can be achieved when Bühler solutions and services are implemented, together with partner solutions and industry best practice.

In 2025, we established that in 11 of the 15 value chains, reductions of at least 50% are feasible in one or more of these key environmental dimensions, and in all value chains, we can achieve more than 35% savings in at least one category.

### Reducing the climate impact of our own operations

At the same time, we continuously work on reducing the impact of Bühler's own operations on climate (Scopes 1 and 2) and on collaborating with suppliers toward the same goal. Our climate road map is informed by the Science Based Targets initiative (SBTi) framework.

Our transition plan towards a low-carbon economy includes our 2030 target of a 60% reduction in Greenhouse Gas Protocol Scopes 1 and 2 emissions in our own operations using the market-based method.<sup>1</sup> This target is measured against our baseline set in 2019. To achieve this target, we not only set an interim target of reducing Scopes 1 and 2 emissions by 25% by 2025 but also defined a pathway. Our pathway is based on reduction of energy consumption and the adoption of renewable energy sources.

Additionally, we have developed an energy policy that sets the framework for renewable energy procurement. Key actions on our pathway are the following:

Find out about our progress toward achieving our 50/50/50 goal.

Learn more about our progress toward a 60% reduction of greenhouse gas emissions in our own operations.

- Reducing energy consumption in our manufacturing sites and sales offices.
- Taking up opportunities to switch energy sources to more sustainable alternatives (e.g., on-site electricity generation, alternative fuels, etc.).
- Reducing our manufacturing and sales offices grid electricity by sourcing more emission free electricity.

With our 60% reduction target we are notably more ambitious than the best practice required by the Science Based Targets initiative (SBTi), which requires a 46.2% reduction. We believe that with our pathway, which we revise continuously and implement, we will be able to achieve our goal.

### Collaborating with suppliers

We address the largest driver of our upstream footprint, purchased goods and services (Scope 3.1), using 2019 as our baseline and aiming for a 27.5% reduction by 2030. Our strategy focuses on three levers: strategic supplier management, volume allocation, and product and process innovation. Our Supplier Engagement Roadmap guides this work, from launching engagement campaigns and collecting supplier emissions and targets, to assessing climate alignment and monitoring progress across categories.

<sup>1</sup> Market-based emissions are emissions calculated using the emission factor given by the energy provider or taking into account any purchased green electricity certificates. They are therefore not identical with the actual grid mix of renewable electricity in the physical location.

# MATERIALITY ASSESSMENT

In 2024, Bühler conducted a double materiality assessment following the Corporate Sustainability Reporting Directive (CSRD) framework to systematically assess Bühler's future risks and opportunity from the financial perspective and Bühler's impact on environment and society. The assessment was conducted with Bühler Executive Board members and approved by the Bühler Board of Directors. The goal is to leverage the comprehensive assessment to identify the material topics and prioritize them according to where the greatest impact regarding sustainability can be achieved. At the same time Bühler is committed to implementing an actionable road map to fulfill relevant upcoming sustainability regulations.

To see the detailed results of this analysis, please refer to the full materiality assessment.

# REPORTING OF TRACKED INDICATORS

2025 was the fifth year of our 5-year reporting cycle for the period of 2021–2025. In total, 52 KPIs have been disclosed this year.

In 2025, we continued improving our reporting methodology across all categories relevant to our company footprint, in particular all 27 manufacturing sites, and excluded KPIs that we are no longer tracking as they are not relevant in relation to our strategy.

The following reporting is based on full calendar year data, providing a basis for more reliable absolute figures and reporting impact for material topics.

## Bühler's focus on employee occupational health and safety

In 2025, we further strengthened our environment, health, and safety (EHS) performance and culture across the organization. Overall safety remained stable, with a Total Recordable Incident Rate (TRIR) of 0.96, representing a slight but not statistically significant increase compared to 2024 (0.94). This uptick is mainly attributable to more complete and consistent reporting rather than a decline in underlying safety performance. In total, 102 recordable cases were reported: 71 Lost Time Injuries (LTI), 30 Medical Treatment Cases (MTC), and 1 Restricted Work Case (RWC). These incidents resulted in approximately 620 lost workdays, corresponding to a severity rate of 9, meaning that on average each LTI led to nine days of absence.

The strong increase in reporting reflects heightened risk awareness, continued advancement on our EHS culture ladder, and more

frequent, transparent communication. Across the company, we recorded 5,468 EHS reports in 2025, the majority of which were safety observations rather than incidents – an increase of about 223% compared to 2024. Deeper collaboration and EHS knowledge exchange between regions and locations helped standardize best practices, while targeted training and workshops reinforced safe behaviors in day-to-day work.

We also improved our EHS foundation by rolling out the new Risk Management Framework to systematically identify, assess, and mitigate critical risks across operations. We launched the EHS1 Basic Training as a global onboarding module to embed core EHS competencies from day one for all new employees. In parallel, we reorganized the EHS function and, with EHS Core Teams, concentrated expertise, accelerated problem-solving, and provided faster, more effective support to sites.

On January 1, we introduced the SafetyCulture app, significantly simplifying and improving EHS reporting. The digitalization of our EHS processes and the broad use of SafetyCulture give all employees simpler and faster access to reporting, providing a much more realistic and timely view of hazards, unsafe conditions, and near misses across Bühler. This has enabled robust trend analysis and tracking of leading indicators, supporting continuous improvement and helping to prevent incidents. Most importantly, it streamlines processes and empowers all employees globally to report issues easily via the app or QR code.

## Bühler's commitment to compliance

Bühler's commitment to remain compliant and address issues which could compromise its business practices and those of its stakeholders has always been a top priority. Moving into the new reporting period, this continues to be the case, with further steps taken to build strong governance and awareness of the conduct of actions. This is reflected in the tracked indicators.

The drive for stronger social responsibility is reflected in the high percentage (> 98%) of our global employees who have completed the required compliance training. This was achieved through a coordinated program across all functions and businesses in the regions. Further actions to stabilize and increase the completion rate have been implemented such as an automated de-activation process of the Windows account for employees who do not complete the mandatory e-learnings within the given timeframe. A similar process has been prepared for external users.

More information about Bühler's commitment to compliance can be found in the [Governance](#) section. Responsible business conduct is a [material topic](#) for Bühler.

## Measuring and managing Bühler's impact on nature

By far the largest potential climate impact that Bühler can have is in enabling emissions reductions for the use of sold goods in customer operations and increasing the efficiency of its installed base. Bühler focuses on implementing innovative solutions and services for energy efficiency, higher yield, and waste reduction through

circularity. This is why Bühler set goals to have solutions ready to multiply that reduce energy, waste, and water by 50% in the value chains of our customers (the 50/50/50 goal).

In 2025, we delivered on this commitment with the lifecycle assessment according to ISO 1407 of 15 industrial value chains across Bühler's three main industries. In 11 of the 15 value chains, we can achieve at least 50% saving in one or more key category. In all value chains, we can achieve more than 35% savings in at least one category. Find more information on this in [Our Solutions and Services for Impact](#).

Understanding and reducing the environmental impact of our own operations and business is also integral to our work on sustainability at Bühler and a material topic for the Group in terms of climate change, energy, waste reduction, circularity, and water.

With regard to the emissions resulting from the Group's energy consumption, we have committed to a 60% reduction of greenhouse gas emissions in Scopes 1 and 2 by 2030, which follows a science-based target. This target is in comparison to a baseline year of 2019.

To reach this target, our priority currently is reducing energy consumption in our manufacturing processes and buildings. We therefore also measure energy consumption relative to various indicators such as external temperature and manufacturing hours. Following this, we investigate alternative, greener sources of energy, and after evaluating these options, we look at procurement of green electricity through certificates.

Looking at our wider impact on the environment, we also work to [reduce water consumption and waste production](#). In addition, we are working to introduce metrics to measure and improve nature and biodiversity at our sites.

In order to deal with the emissions created at our events, Bühler is collaborating with [Restor](#). In 2024, Bühler established a portfolio of restoration projects to support. The projects directly protect and restore nature and are located in the regions where we organize our events, including Europe, China, North and South Americas.

In 2025, we updated our calculations to incorporate new emissions factors and adjustments for purchased goods and services (Scope 3.1). This update included a full recalculation of Scope 3.1 figures and the establishment of a new baseline – the overall trends, however, remain broadly consistent with previous reporting years. We continue to follow the GHG Protocol and apply a spend-based methodology using recognized secondary emission factors. For logistics emissions, we maintain a distance-based methodology, accounting for weight, distance, and transport mode emission factors. In 2025, we engaged an independent consultancy to conduct a critical review of our logistics calculations. Based on their recommendations, we are updating our emission factors at a more granular level across modes and regions to enhance quality and comparability.

For Scopes 3.11 (Use of sold products) and 3.12 (End-of-life treatment of sold products), we developed an approach and methodology to quantify emissions which is in line with the requirements and

industry best practice. The use of sold products resulted in a jump-off point of 40 million tonnes of CO<sub>2</sub>e in 2023. Only 2,160 tonnes of CO<sub>2</sub>e are caused by the disposal of sold goods.

After comparing different methods, the approach followed was a “top-down”, project-based approach considering the emissions across entire projects. This approach offers a broader perspective that includes third-party machines and overall project outputs. This approach also brought to light key aspects that need to be addressed to further improve the accuracy of these results, namely: data completeness to reduce percentage of data extrapolation, validation with customer primary data, and automation of data collection to avoid manual errors.

### Partnering to accelerate impact

In the new reporting period, Bühler benefited from existing partnerships and external stakeholder engagement, and created new partnerships to gain access to the skills and capabilities to deliver our targets for business growth and sustainability impact hand in hand. Partnerships are counted that have contracts in place, require resource allocation, both financial and human, from both parties, and result in an acceleration of impact. Partnerships are reported in more detail in the section [Partnerships with Purpose](#).

### Engaged employees and an inclusive culture of high performance

In the new reporting period, Bühler laid continued focus on the reporting of the social KPIs to reflect our values of Trust, Owner-

ship, and Passion (TOP) and our efforts to build a people-centric culture that puts the full person, their health and wellbeing, in the center and builds the basis for their safety and high performance at work. This included sustained focus on fostering an inclusive and equitable workplace through initiatives such as Conscious Inclusion, Leaders as Allies, Beyond Bias training, and the re-launch of Women@Bühler. Learning and development remained central, supported by apprenticeship programs, global leadership development offerings, technical and service training, and expanded digital learning through our academies, specialist schools, and the B-Learning platform.

The Destination 25 strategy includes defined targets for Human Resources, which are mirrored in the tracked indicators. In 2025, Bühler continued reporting on its established set of HR KPIs as “where we stand,” while advancing improvements in data quality and expanding dashboards that give leaders direct access to workforce insights. The year saw continued progress with strengthened measurement across learning participation, internal mobility, inclusion initiatives, and training delivered to employees, customers, and partners.

By consistently tracking these indicators, Bühler supports strategic workforce planning, business execution, and timely corrective actions that strengthen performance and resilience across regions. More information on Bühler’s efforts to advance inclusion, health and safety, learning, and development can be found in the [People](#) section.

#### Commitment to transparency

Bühler recognizes the importance of best industry practices and Corporate Social Responsibility (CSR) rating exercises. We therefore regularly undergo certification by recognized industry bodies such as EcoVadis, CDP (Carbon Disclosure Project) and the Drive Sustainability Program, as well as undergoing several on-site assessment programs, such as ISO 9001; ISO 14001; ISO 45001; SEDEX (Supplier Ethical Data Exchange) / SMETA (SEDEX Members Ethical Trade Audit) 4-pillar.

Furthermore, Bühler publishes a separate [TCFD Report](#) in accordance with the Swiss Ordinance on Climate Disclosures.

More detail on the work done to drive transparency can be found under [Certificates](#).

Learn more about the Bühler Group’s ISO certification for quality and environmental management in our [Governance](#) section.

## ECONOMY KPIs

Key performance indicator (KPI)	Reference to GRI Standards	Unit/Metric	Target 2025	2024 <sup>1</sup>	2025
Direct economic value generated: revenue	201-1	mCHF	N/A	2,984	2,753
Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital payments to government	201-1		N/A		
Total		mCHF		2,780	2,579
Operating cost		mCHF		1,687	1,531
Employee wages and benefits		mCHF		1,002	972
Payments to providers of capital		mCHF		27	29
Payments to government		mCHF		64	47
Economic value retained: 'direct economic value generated' less 'economic value distributed'	201-1	mCHF	N/A	1,442	1,298
Accelerate turnover growth in region Middle East, Africa & India and creation of better balance in geographical diversification of Bühler		% of turnover	N/A	19	21
Number of Bühler sites internally audited on financial, operational, and compliance risk management	205-1	#	Best practice in definition with peers	8	8
Total percentage of employees who finalized the compliance training broken down by region:	205-2	%	100		
North America		%		99.4	99.2
South America		%		98.7	98.7
Europe		%		97.2	97.5
Middle East, Africa & India		%		98.7	99.0
Asia		%		99.4	99.3

<sup>1</sup> In accordance with best practice in sustainability, each year we refresh our data based on current understanding, more-informed data quality, and new learnings.

## NATURE KPIs

Key performance indicator (KPI)	Reference to GRI Standards	Unit/Metric	Target 2025	Baseline year 2019 <sup>1</sup>	2024 <sup>1</sup>	2025
Number of Bühler solutions quantified for CO <sub>2</sub> e impact in operations	#	N/A		85	96	
Employees involved in Generation B	%	20		20	20	
Significant partnerships for education	#	N/A		11	4 <sup>2</sup>	
Significant partnerships improving access to nutrition	#	N/A		1	4 <sup>2</sup>	
Significant partnerships supporting biodiversity and climate	#	N/A		1	3 <sup>2</sup>	
Significant partnerships supporting start-ups	#	N/A		7	4 <sup>2</sup>	
Energy consumption within the organization	302-1	GJ	Best practice based on operational and environmental risk	728,00	598,312	587,700
Total water withdrawal from all areas	303-3	m <sup>3</sup>	Best practice based on operational and environmental risk	45,1151	349,468	365,977
Total water withdrawal from areas with water stress <sup>3</sup>	303-3	m <sup>3</sup>	Best practice based on operational and environmental risk	145,229	167,800	162,852
Gross direct (Scope 1) GHG emissions	305-1	t CO <sub>2</sub> e	Scope 1 & 2 (together) 60% by 2030	20,685	15,700	15,425 <sup>4</sup>
Gross indirect (Scope 2) GHG emissions – location based	305-2	t CO <sub>2</sub> e	Target refers to market based	51,181	36,917	36,703 <sup>4</sup>
Gross indirect (Scope 2) GHG emissions – market based	305-2	t CO <sub>2</sub> e	Scope 1 & 2 (together) 60% by 2030	43,205	29,411	29,215 <sup>4</sup>

<sup>1</sup>In accordance with best practice in sustainability, each year we refresh our data based on current understanding, more-informed data quality, and new learnings.

<sup>2</sup> See [Partnerships Section](#). <sup>3</sup>We define a water stress area as one with a risk of 3 or higher according to the Water Risk Atlas of the World Resources Institute.

<sup>4</sup>Due to a transition to a new data collection tool, 2025 Scope 1 & 2 emissions for sales and service offices were quantified by extrapolation using 2024 data. This represents about 10% of total Scope 1 & 2 emissions.

Key performance indicator (KPI)	Reference to GRI Standards	Unit/Metric	Target 2025	Baseline year 2019 <sup>1</sup>	2024 <sup>1</sup>	2025
Gross indirect (Scope 3) GHG emissions	305-3	t CO <sub>2</sub> e	See individual subcategories	77,1458	40,672,274	40,675,809 <sup>2</sup>
Gross indirect (Scope 3) GHG emissions – purchased goods and services <sup>3</sup>	305-3	t CO <sub>2</sub> e	Best practice based on operational and environmental risk	757,650	480,753 <sup>4</sup>	491,833
Gross indirect (Scope 3) GHG emissions – capital goods	305-3	t CO <sub>2</sub> e	Best practice based on operational and environmental risk	Not reported this year	16,700	14,848
Gross indirect (Scope 3) GHG emissions – fuel and energy related activities	305-3	t CO <sub>2</sub> e	Best practice based on operational and environmental risk	1,733	1,698	1,660
Gross indirect (Scope 3) GHG emissions – upstream transportation and distribution	305-3	t CO <sub>2</sub> e	Best practice based on operational and environmental risk	41,000	24,019	25,166
Gross indirect (Scope 3) GHG emissions – waste generated from operations	305-3	t CO <sub>2</sub> e	Best practice based on operational and environmental risk	6,739	5,224	5,355
Gross indirect (Scope 3) GHG emissions – business travel	305-3	t CO <sub>2</sub> e	N/A	Not reported this year	21,300	17,900
Gross indirect (Scope 3) GHG emissions – employee commuting	305-3	t CO <sub>2</sub> e	N/A	Not reported this year	23,560	22,649
Gross indirect (Scope 3) GHG emissions – upstream leased assets	305-3	t CO <sub>2</sub> e	Best practice based on operational and environmental risk	169	Not reported this year	Not reported this year
Gross indirect (Scope 3) GHG emissions – downstream transportation and distribution	305-3	t CO <sub>2</sub> e	Best practice based on operational and environmental risk	149,000	96,860	93,605

<sup>1</sup> In accordance with best practice in sustainability, each year we refresh our baseline data based on current understanding, more-informed data quality, and new learnings.

<sup>2</sup> Sum of all Scope 3 categories. <sup>3</sup> Due to a transition to a new data collection tool, the 2025 Scope 3 purchased goods and services emissions are based on estimates, using 2024 data.

<sup>4</sup> The 2024 figure was updated to reflect the same assumptions as 2023.

Key performance indicator (KPI)	Reference to GRI Standards	Unit/Metric	Target 2025	Baseline year 2019 <sup>1</sup>	2024 <sup>1</sup>	2025
Gross indirect (Scope 3) GHG emissions – use of sold products <sup>2</sup>	305-3	t CO <sub>2</sub> e	N/A	Not reported this year	40,000,000	40,000,000
Gross indirect (Scope 3) GHG emissions – end of life treatment of sold products <sup>3</sup>	305-3	t CO <sub>2</sub> e	N/A	Not reported this year	2,160	2,793
GHG emissions intensity ratio for the organization	305-4	t CO <sub>2</sub> e/kh	N/A	11.9	9.5	9.3 <sup>4</sup>
Total weight of waste generated	306-3	t	Best practice based on operational and environmental risk	19,254	16,730	17,151
Total weight of waste generated – non-hazardous waste diverted from disposal	306-4	t	Best practice based on operational and environmental risk	16,060	14,250	14,249
Total weight of waste generated – hazardous waste diverted from disposal	306-4	t	Best practice based on operational and environmental risk	Not reported this year	391	529
Total weight of waste generated – non-hazardous waste directed to disposal	306-5	t	Best practice based on operational and environmental risk	1,792	1,612	1,821
Total weight of waste generated – hazardous waste directed to disposal	306-5	t	Best practice based on operational and environmental risk	1,336	476	552

<sup>1</sup> In accordance with best practice in sustainability, each year we refresh our baseline data based on current understanding, more-informed data quality, and new learnings.

<sup>2</sup> The approach followed was a “top-down”, project-based approach considering the emissions across entire projects.

<sup>3</sup> Approach: amount of raw materials purchased data in 2025 was used to indicate the steel and other key materials used for manufacturing Bühler machines yearly and the consequent amount of material disposed; Bühler machine raw material was assumed to be 90% structural steel, 5% mixed metals, 5% mixed plastics. An average percentage of recycling and landfill disposal of the respective material globally was considered as treatment. Emission factors sourcing from US EPA GHG Emissions Factors Hub 2024. This does not include the preprocessed materials and the materials in the pre-built purchased equipment.

<sup>4</sup> To improve accuracy, this year the calculation is based on Scopes 1 & 2 emissions associated with manufacturing facilities, divided by total productive internal manufacturing hours.

# HUMANITY KPIs

Key performance indicator (KPI)	Reference to GRI Standards	Unit/Metric	Target 2025	2024 <sup>1</sup>	2025
Total number of new employees hired during the reporting period by region and globally split by:	401-1		Best practice in definition with peers		
Total		#		1,407	942
Global		#		292   1,115	204   738
North America		#		25   111	8   30
South America		#		29   51	31   82
Europe		#		154   566	94   357
Middle East, Africa & India		#		42   267	40   211
Asia		#		42   120	31   58
Region and gender (female   male   not assigned)					
Global		#		478	379
North America		#		71	20
South America		#		35	51
Europe		#		252	193
Middle East, Africa & India		#		85	81
Asia		#		35	34
Region and born today – 1996					

<sup>1</sup> In accordance with best practice in sustainability, each year we refresh our data based on current understanding, more-informed data quality, and new learnings.

Key performance indicator (KPI)	Reference to GRI Standards	Unit/Metric	Target 2025	2024 <sup>1</sup>	2025
Region and born 1981 – 1995	Total number of new employees hired during the reporting period by region and globally split by:	401-1	Best practice in definition with peers		
	Global	#		671	426
	North America	#		39	12
	South America	#		36	46
	Europe	#		282	155
	Middle East, Africa & India	#		199	164
	Asia	#		115	49
	Global	#		170	121
	North America	#		25	4
	South America	#		9	16
Region and born 1965 – 1980	Europe	#		102	89
	Middle East, Africa & India	#		23	6
	Asia	#		11	6
	Global	#		22	16
	North America	#		1	2
Region and born 1964 and earlier	South America	#		0	0
	Europe	#		18	14
	Middle East, Africa & India	#		2	0
	Asia	#		1	0

<sup>1</sup> In accordance with best practice in sustainability, each year we refresh our data based on current understanding, more-informed data quality, and new learnings.

Key performance indicator (KPI)	Reference to GRI Standards	Unit/Metric	Target 2025	2024 <sup>1</sup>	2025
Total number of employee turnover during the reporting period globally and by region split by:	401-1		Best practice in definition with peers		
Total	#			1,390	1,256
Global	#			315   1,075	265   991
North America	#			26   116	23   128
Region and gender (female   male)					
South America	#			13   62	32   72
Europe	#			181   571	134   496
Middle East, Africa & India	#			24   111	21   140
Asia	#			71   215	55   155
Region and born today – 1996					
Global	#			256	261
North America	#			33	29
South America	#			14	30
Europe	#			157	133
Middle East, Africa & India	#			18	38
Asia	#			34	31
Region and born 1981 – 1995					
Global	#			588	540
North America	#			49	49
South America	#			35	52
Europe	#			255	215
Middle East, Africa & India	#			85	101
Asia	#			164	123

<sup>1</sup> In accordance with best practice in sustainability, each year we refresh our data based on current understanding, more-informed data quality, and new learnings.

Key performance indicator (KPI)	Reference to GRI Standards	Unit/Metric	Target 2025	2024 <sup>1</sup>	2025
Total number of employee turnover during the reporting period globally and by region split by:	401-1		Best practice in definition with peers		
Region and born 1965 – 1980	Global	#		314	252
	North America	#		33	42
	South America	#		22	18
	Europe	#		167	121
	Middle East, Africa & India	#		29	22
	Asia	#		63	49
Region and born 1964 and earlier	Global	#		232	203
	North America	#		27	31
	South America	#		4	4
	Europe	#		173	161
	Middle East, Africa & India	#		3	0
	Asia	#		25	7
Total leavers as a percentage of workforce	401-1	%	N/A	10.5	10.2
Rate of attrition	401-1	%	N/A	5.6	4.8
Percentage of apprentices who are hired subsequently to their apprenticeship (Uzwil)	401-1	%	N/A	73	67
Percentage of workers trained on occupational health and safety	403-5	%	N/A	96.61	97.10
Work-related injuries (TRI rate) <sup>2</sup>	403-9	#	0	0.94	0.96

<sup>1</sup>In accordance with best practice in sustainability, each year we refresh our data based on current understanding, more-informed data quality, and new learnings.

<sup>2</sup>Total recordable incident rate (TRIR) is defined as the number of work-related injuries per 100 full-time workers during a one-year period.

Key performance indicator (KPI)	Reference to GRI Standards	Unit/Metric	Target 2025	2024 <sup>1</sup>	2025
Percentage of training costs per total personnel costs	404-1	%	Best practice in definition with peers	0.74	0.69
Number of training days per full-time employee per year	404-1	#	Best practice in definition with peers	2.03	1.94
Percentage of employees by gender total for the following categories:	405-1		Best practice in definition with peers		
Region and Gender (female   male)					
North America		%		16   84	16   84
South America		%		19   81	18   82
Europe		%		18   82	18   82
Middle East, Africa & India		%		11   89	12   88
Asia		%		19   81	19   81
Percentage of employees by gender total for the following categories:	405-1		Best practice in definition with peers		
Born today – 1996 (female   male)		%		20   80	19   81
Born 1981 – 1995 (female   male)		%		19   81	18   82
Born 1965 – 1980 (female   male)		%		16   84	16   84
Born 1964 and earlier (female   male)		%		11   89	12   88

<sup>1</sup> In accordance with best practice in sustainability, each year we refresh our data based on current understanding, more-informed data quality, and new learnings.

Key performance indicator (KPI)	Reference to GRI Standards	Unit/Metric	Target 2025	2024 <sup>1</sup>	2025
Region (female   male)	Percentage of employees by gender of supervisors for the following categories:	405-1	Best practice in definition with peers		
	North America	%		19   81	20   80
	South America	%		23   77	23   77
	Europe	%		13   87	14   86
	Middle East, Africa & India	%		9   91	8   92
	Asia	%		19   81	20   80
Born (female   male)	Percentage of employees by gender of supervisors for the following categories:	405-1	Best practice in definition with peers		
	Born today – 1996 (female   male)	%		36   64	29   71
	Born 1981 – 1995 (female   male)	%		17   83	17   83
	Born 1965 – 1980 (female   male)	%		13   87	13   87
	Born 1964 and earlier (female   male)	%		9   91	5   95
Number of relevant fines for non-compliance with laws and regulations in the social, economic and environmental area (>CHF 200,000)	2-27	Best practice in definition with peers			
	Total	#		0	0
	Social	#		0	0
	Economic	#		0	0
	Environment	#		0	0

<sup>1</sup> In accordance with best practice in sustainability, each year we refresh our data based on current understanding, more-informed data quality, and new learnings.

# ADDRESSING THE ENVIRONMENTAL IMPACT OF OUR OPERATIONS

We continuously work on reducing the impact of Bühler's own operations on climate (Scopes 1 and 2) and have developed a pathway to achieve a 60% reduction of greenhouse gas emissions in our own operations by 2030.<sup>1</sup> We are also addressing energy, waste, water, and the associated emissions.

Regarding our supply chain emissions, we have the target of 27.5% reduction of greenhouse gas emissions with focus on the Scope 3 categories purchased goods and services (Scope 3.1) and upstream logistics and downstream logistics (Scopes 3.4 and 3.9).

## Why it matters and our approach

To preserve resources, remain cost-efficient, and avoid risk to business operations, we manage our energy and water usage and minimize waste generated. Through this action, Bühler also contributes to minimizing greenhouse gas emissions, a necessary priority as we face the increasingly urgent challenge of mitigating climate change.

By reducing the total consumption of energy and water, and the production of waste, Bühler increases its sustainability as a solution provider balancing the needs of humanity, nature, and economy, and conserves natural resources.

Our approach to the reduction of our environmental impact covers Bühler's 27 manufacturing sites, the offices associated with

them, and our global service locations. Currently, 30 Bühler sales and service locations have been evaluated to understand the contribution they have to this impact, with the results extrapolated for the remaining smaller sites currently missing primary data. Not included in this approach is raw material sourcing and the waste produced from the sales and service locations. Bühler has prioritized the largest sources of environmental impact.

Regarding our supply chain emissions, we have the target of 27.5% reduction of greenhouse gas emissions with focus on the Scope 3 categories purchased goods and services (Scope 3.1) and upstream logistics and downstream logistics (Scopes 3.4 and 3.9).

With over 14,000 suppliers globally, Bühler has a significant impact on its value chain emissions by purchased goods and services.

<sup>1</sup> Greenhouse Gas Protocol Scopes 1 and 2, 2019 baseline.

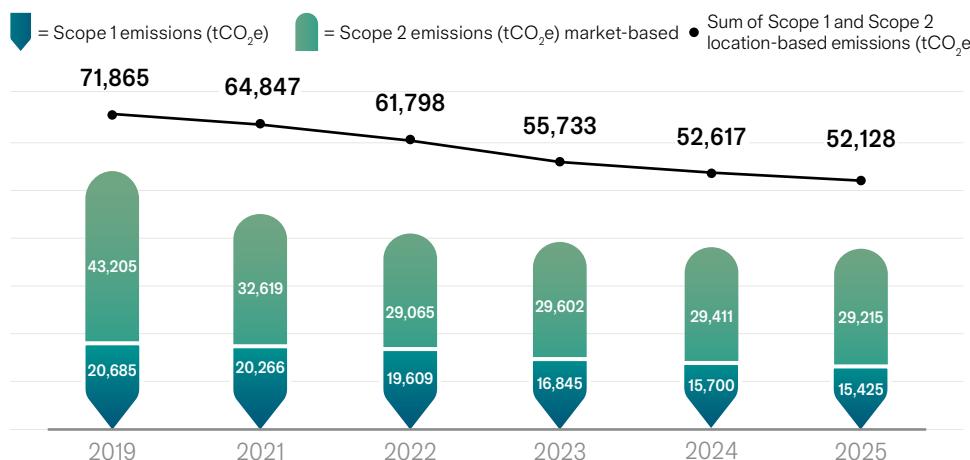
## Progress in 2025

In 2025, we continued reducing Bühler's environmental footprint, reducing our Scopes 1 and 2 emissions by 30% and reducing our energy consumption by 19% compared to our baseline year 2019.

We also engaged with suppliers in the largest emitting subcategories, purchased goods and services and logistics (including both upstream and downstream) to support them in their sustainability journey. Leveraging our Environmental Impact Services, we helped them quantify their environmental footprint (energy, waste, water, land, and climate impact) for their companies (Scope 1, 2, and 3 footprints) and for their products, and to design environmental reduction pathways and climate transition plans.

Find full information about how we are achieving our goals on our website.

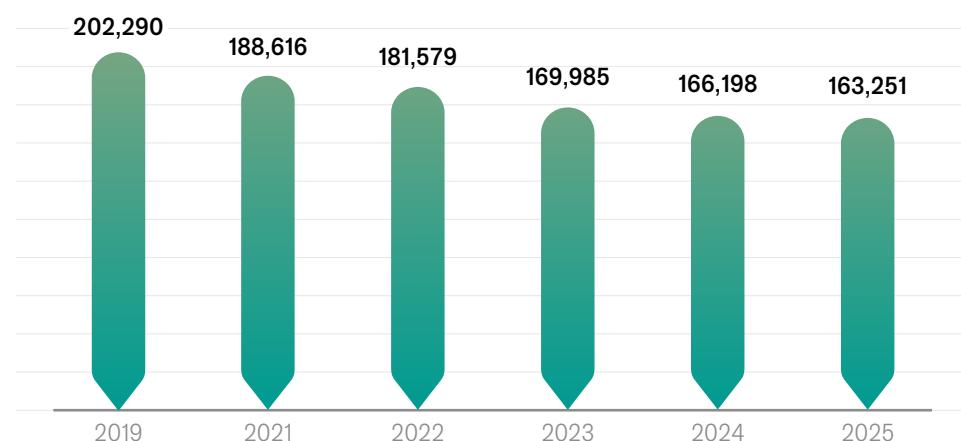
### Scope 1 and 2 emissions at Bühler sites (tCO<sub>2</sub>e)



Target is -60% total Scope 1 and 2 emissions market based by 2030, compared to 2019.

2020 data is not recorded as the quantification program began in 2021 and 2020 was an exceptional year due to the pandemic.

### Energy consumption at Bühler sites (MWh)



2020 data is not recorded as the quantification program began in 2021 and 2020 was an exceptional year due to the pandemic.

## OUR SOLUTIONS AND SERVICES FOR IMPACT

Every day, the food, feed, and materials processed on Bühler technologies help to feed an estimated 2 billion people and provide mobility for 1 billion people. Therefore, the greatest impact we can make is by enabling our customers to reduce the environmental footprint of their products. This is why, in 2019, we made a bold commitment to have the solutions ready to multiply by 2025 that reduce energy, waste, and water by 50% in the value chains of our customers (our “50/50/50” goal).

Find full information about our solutions and services for impact on our website.

In order to achieve this goal, we have focused on developing solutions and services that improve efficiency and yield and that reduce energy, waste, and water, optimizing entire value chains from raw material to consumer products, and helping our customers to both grow their business and reduce their footprint.

Services are a key enabler in making assets more efficient and sustainable. We have therefore also expanded our service portfolio to improve the performance and productivity of the existing installed base of our customers. With an installed base of more than 1 million machines and 30,000 active customers, our services have the potential to drive a significant positive impact. Bühler offers a

broad range of services that help companies achieve their sustainability targets, such as science-based targets and long-term net zero targets, supporting them to assess their footprint, act on key levers to reduce their footprint, and monitor progress.

### Environmental quantification program

To validate our progress toward our 50/50/50 goal, we first identified 15 core value chains in which we are active. The value chains span from raw materials to finished products, such as grain to pasta, or alloy to die casted parts. For each value chain, we carried out life-cycle assessments following the ISO 14067 standard, quantifying

energy, waste, water, CO<sub>2</sub>e, and land use per tonne of product. We then assessed the potential reduction in the environmental footprint that can be achieved when Bühler solutions and services are implemented, together with partner solutions and industry best practice. In the process, we quantified the environmental impact of 96 technologies. The potential reductions support the key environmental topics identified in our [materiality assessment](#): climate change and energy, waste reduction, circularity, and water.

Through our detailed knowledge of production processes, we have been able to calculate the footprint relative to any specific manufacturing activity and beyond. Our environmental quantification program has also made it possible to calculate an impact using non-Bühler solutions such as regenerative agriculture, where Bühler partners with companies such as [X-Farm and Improvin](#). Such partnerships are important to provide assessments along the entire value chain. They also support companies to establish goals and a pathway to grow business and reduce footprint in line with science-based net zero targets, and to set targets for nature as they can quantify their footprint back to the farms.

### Enabling industrial transformation

The transformation is built on three pillars: the substitution of conventional products with new alternatives such as plant-based meat; the adoption of more efficient technologies and equipment,

for example replacing gas ovens with induction ovens; and the optimization of existing installed base with services. Services play a key role in simultaneously improving business performance and sustainability outcomes.

Over the past years, Bühler has invested in research and development to lay the technical foundation for this transformation. This includes a new generation of breakthrough processing technologies, such as continuous battery slurry mixing, megacasting, and low-emission roasting systems, as well as digital applications built on Bühler Insights, the company's digital platform that enables predictive maintenance and performance optimization. The investment also covers a comprehensive portfolio of customer services, ranging from energy assessments and equipment retrofits to long-term, holistic service agreements.

### Engaging with key stakeholders

Bühler regularly engages with various internal and external stakeholders to ensure the quantification program is relevant and enables companies to identify the key technologies within their value chain. For example, the results of this program were shared with more than 1,000 customers at the Bühler Networking Days event in 2025. To ensure the robustness of the quantification, Bühler works with certification bodies such as Société Générale de Surveillance SA (SGS), to audit the calculations.

## Environmental Impact Services

Bühler offers a broad range of services that support companies to achieve their sustainability targets, such as science-based targets and long-term net zero targets. For example, our Environmental Impact Services support companies to assess the footprint of their organization (Scopes 1, 2 and 3) and their products, to act by identifying key solutions across the value chain, and to monitor their progress.

As more companies set ambitious climate targets, such as science-based targets or net zero targets, and new sustainability regulations come into effect, increasingly companies must quantify and reduce the carbon footprint of their operations and products in a robust and certifiable way. Companies must also analyze the risk of climate impacts on their business and communicate their governance structure and strategy to mitigate these risks and reduce their footprint.

Bühler's Environmental Impact Services offer a combination of quantification and process expertise to provide accurate and reli-

able quantifications and strategies to companies, enabling them to grow business and reduce footprint. Bühler has supported companies in several fields including cereals and grain processing, chocolate and confectionary, and die casting, but also offers this as an independent service to companies in different industries.

In 2025, Bühler introduced AI into its Environmental Impact Calculator, enabling companies to gain a new level of transparency, speed, and accuracy when quantifying and reducing their carbon footprint. For example, Kägi used the Bühler Environmental Impact Calculator to quantify their emissions, build a reduction strategy, and set targets in line with the Science Based Targets initiative.

The software was also used by the 140 start-ups in the Mass-Challenge 2024/2025 cohort to estimate their future environmental footprint, quantify the sustainability benefit of their company, and share this information with key stakeholders such as investors.

More information on our Environmental Impact Services and reference customers all over the world can be found [here](#).

## Progress on 50/50/50 in 2025

In 2025, we established that in 11 of the 15 value chains quantified, reductions of at least 50% are feasible in one or more of these key environmental dimensions, and in all value chains, we can achieve more than 35% savings in at least one category.

## The next phase

This is an important step and establishes a strong foundation for the next phase, which focuses on scaling these solutions with our customers. This is a continuing journey that drives our innovation. In the coming years, we will assess further value chains. For those al-

ready assessed, we will develop and introduce improved solutions and services that drive greater reductions in footprint while improving business outcomes. We will also continue to verify the impact in operations.

Most importantly, there is no impact without widespread adoption of these solutions. The more of our customers that operate these solutions and services in their operations, the greater the beneficial impact. The next five years will therefore be focused on ensuring that our solutions and services are the most attractive options for our customers. In doing so, we will turn potential positive impact into reality on a global scale.

RAW MATERIALS	Energy	Waste	Water	CO <sub>2</sub> e	Land	END PRODUCT
 Soy	-8%	-2%	-0%	<b>-42%</b>	0%	Animal protein 
 Peas	<b>-82%</b>	-9%	<b>-73%</b>	<b>-79%</b>	+3%	Plant protein 
 Barley	-12%	-21%	<b>-91%</b>	-19%	+3%	Beer 
 Maize	-35%	<b>-81%</b>	-0%	-39%	<b>-70%</b>	Pet food 
 Maize	-24%	-3%	-7%	<b>-49%</b>	+21%	Cornflakes 
 Wheat	-18%	-2%	-7%	-41%	-1%	Wafer 
 Cocoa bean	-32%	-4%	-37%	<b>-77%</b>	+14%	Chocolate bar 
 Oat	-23% / -12%	-5% / <b>-99%</b>	+38% / -17%	-15% / -24%	-5% / -18%	Oat flakes / drink 
 Rice	-37%	<b>-75%</b>	-28%	<b>-65%</b>	-4%	Parboiled rice 
 Wheat	-6%	-1%	<b>-78%</b>	-39%	-33%	Pasta 
 Ancient Grains	-	-	-	-	-	Ancient Grains 
 Aluminum	-28%	-39%	<b>-83%</b>	<b>-71%</b>	-	Mobility 
 Glass	-46	0%	0%	-46%	-	Building 
 Chemicals	-4%	-10%	+3%	<b>-50%</b>	-	Mobility 

# BÜHLER AND THE SUSTAINABLE DEVELOPMENT GOALS

The Sustainable Development Goals (SDGs) are the United Nation's universal call to action to end poverty, protect the planet, improve health and education, spur economic growth, and reduce inequalities. Bühler respects and supports all of the 17 SDGs and understands that the goals are interconnected. To simplify, Bühler has defined eight core SDGs where it focuses its efforts to drive positive impact, and five where it strives to make relevant contributions.



5 GENDER EQUALITY

SDGs that are also important to Bühler:



2 ZERO HUNGER



8 DECENT WORK AND ECONOMIC GROWTH



4 QUALITY EDUCATION



9 INDUSTRY, INNOVATION AND INFRASTRUCTURE



12 RESPONSIBLE CONSUMPTION AND PRODUCTION



7 AFFORDABLE AND CLEAN ENERGY



13 CLIMATE ACTION



17 PARTNERSHIPS FOR THE GOALS



6 CLEAN WATER AND SANITATION



10 REDUCED INEQUALITIES



15 LIFE ON LAND

## CERTIFICATES



Learn more about our certificates  
on our website.

# SUSTAINABILITY GOVERNANCE

## Board-level governance

The governance structure around material sustainability impacts, risks and opportunities within Bühler reflects and ensures the close involvement of the Board of Directors, the Executive Board and the highest management levels.

The responsibility for sustainability lies within the Board of Directors, which has direct overview and monitoring of the progress made towards its sustainability strategy. The Chief Technology Officer and Sustainability Officer present the status once a year to the Board of Directors. Various aspects of sustainability are regularly reviewed with members of the Executive Board (at least once per month).

As the Board of Directors considers sustainability an integral part of the company's strategy, familiarity with environmental, social, and governance (ESG) matters is required of Board Members. The Board Members have a broad spread of competence relating to ESG topics, including those related to climate. With Board Members engaging in different programs around social and environmental topics, they accompany Bühler with further expertise.

## Sustainability Committee

The Sustainability Committee was established in 2021 to effectively address the impact of our business on nature and humanity and to seek the most effective ways in which Bühler can contribute to mitigating climate change and biodiversity loss. As the sustainability regulatory landscape is fast evolving, the Sustainability Committee not only addresses impacts, but also risks and opportunities that derive from [material sustainability topics](#). It does so within the concept of double materiality, which looks at the impacts of Bühler on the environment ("inside-out perspective") and the impacts of the environment on Bühler ("outside-in perspective"). The purpose of the Sustainability Committee is to act as an advisory body to the Executive Board regarding Bühler's [sustainability strategy](#) and execution plans in addressing the material impacts, risks, and opportunities. The Sustainability Committee is an assembly of selected Executive Board members such as the Chief Executive Officer, the Chief Financial Officer, the Chief Technology Officer, and the Chief Operating Officer, together with two external experts. The Chief Executive Officer, as Chairman of the Sustainability Committee and Board Member, forms a bridge to the Board of Directors.

In 2025, the Sustainability Committee met four times. Among the key topics discussed were:

- the long-term sustainability strategy for the company including the key topics from the materiality assessment;
- quantification of the environmental impact of Bühler solutions which link to several material topics including climate and energy, waste reduction and circularity, and water and biodiversity;
- review of strategy and action plan to reduce Bühler's Scope 1, 2 and 3 emissions;
- review of Bühler's opportunities to support customers in their sustainability journeys;
- review of opportunities for circular economy, nature, and biodiversity impact.

#### Executive Board-level governance

Members of the Executive Board have defined roles relating to Bühler's sustainability strategy in addressing material impacts, risks, and opportunities.

The Chief Operating Officer oversees sustainability topics, including climate-related matters, with a focus on Bühler's own operations as well as upstream in Bühler's supply chain. This covers topics related to CO<sub>2</sub>e emissions and monitoring Scopes 1, 2, and 3 (upstream) emissions against set targets.

Scope 3 (downstream) emissions are the responsibility of the Chief Technology Officer, who is also responsible for driving innovation focused on sustainability. This includes climate-related topics that are customer-centered.

Bühler's sustainability reporting, including climate-related disclosures, is in the charge of the Chief Financial Officer, who also oversees investments regarding Scopes 1 and 2 emissions.

#### Sustainability Community

Bühler is committed to embedding sustainability across the entire organization, a material topic for the Group. The result is Bühler's Sustainability Community. Across different functions, business units, and regions, members of staff have been assigned to work together in a collaborative manner on specific sustainability topics. The Sustainability Community is led by the Sustainability Officer, who reports to the Chief Technology Officer. Key members of the Sustainability Community are linked to the highest management levels.

#### Sustainability training

In 2025, we provided [sustainability training](#) for 625 people including external training for customers and technical schools, as well as internal training programs for Bühler sales, research and development, and management. We ran 29 webinars, conferences, and workshops on the topic. The external training, which reached approximately 215 people, included conferences, events, courses, and tailored 1:1 knowledge transfer workshops with Bühler [Environmental Impact Services](#).

In 2025, the training focused on the sustainability challenges that Bühler's customers face and how we can support them through our solutions. For this reason, the focus was on delivering the [50/50/50 results](#) at the Networking Days, which was attended by over 1,000 customers and partners.

## SUSTAINABILITY COMMITTEE

The Sustainability Committee was formed by the Executive Board to strengthen Bühler's sustainability strategy and execution plans. Its members include renowned international experts from outside Bühler, members of Bühler's Executive Board, and internal experts. It focuses on providing feedback for the company sustainability strategy, the delivery of the strategy, and the environmental goals, including the 50/50/50 goal and the goal to reduce our company's GHG footprint. It also explores topics such as circular economy, nature, and biodiversity.

## SUSTAINABILITY COMMITTEE

### Chairman

Stefan Scheiber

### Committee Members

Dr. Ian Roberts

Dr. Mark Marcus

Dr. Holger Feldhege

### Expert external Committee Members

Prof. Dr. Tom Crowther

Prof. Dr. Lino Guzzella

## SUSTAINABILITY COMMITTEE



## TCFD REPORT

As a non-listed family-owned company, Bühler has been publishing sustainability reports voluntarily since 2012, because sustainability has always been embedded in the way our company does business.

To see the detailed results of this analysis, please refer to the full TCFD report.

As of January 1, 2024, large Swiss companies falling under the Ordinance on Climate Disclosures are obliged to provide insights into their climate risks and opportunities according to the recommendations of the TCFD (Task Force on Climate-related Disclosures) framework, as well as disclose their climate transition plan that is aligned to the Swiss climate goals. Bühler has adjusted its reporting to fit with the TCFD recommendations, which can be found on the following pages. In 2025, we reviewed the scope of the climate risk assessment and discussed the

findings with members of the Executive Board serving on our internal Sustainability Steering Committee. The review concluded that there were no material updates to our climate-related risks and opportunities. We continue to monitor emerging factors and will update our assessment should their potential financial impact become material.

The TCFD recommendations are based on the four pillars Governance, Strategy, Risk Management, and Metrics and Targets. They include 11 disclosure requirements.

# GRI CONTENT INDEX

Bühler Group has reported the information cited in this GRI content index for the period from 1 January 2025 to 31 December 2025 with reference to the GRI Standards.

## GRI 1: Foundation 2021

GRI Standard	Disclosure	More information
General	GRI 2: General Disclosures 2021	
	2-1 Organizational details	on pages <a href="#">75–76</a>
	2-3 Reporting period, frequency and contact point	on page <a href="#">44</a>
	2-6 Activities, value chain and other business relationships	on pages <a href="#">18–26, 28–30</a>
	2-7 Employees	on pages <a href="#">32–36, 52–57</a>
	2-9 Governance structure and composition	on pages <a href="#">66–69, 77–87</a>
	2-10 Nomination and selection of the highest governance body	on pages <a href="#">66–69, 77–87</a>
	2-11 Chair of the highest governance body	on pages <a href="#">77–87</a>
	2-12 Role of the highest governance body in overseeing the management of impacts	on pages <a href="#">77–87</a>
	2-13 Delegation of responsibility for managing impacts	on pages <a href="#">66–69</a>
	2-14 Role of the highest governance body in sustainability reporting	on pages <a href="#">66–69</a>
	2-16 Communication of critical concerns	on pages <a href="#">88–89</a>
	2-17 Collective knowledge of the highest governance body	on pages <a href="#">66–69</a>

# GRI CONTENT INDEX

GRI Standard	Disclosure	More information
General	2-19 Remuneration policies	on pages <a href="#">92–97</a>
	2-20 Process to determine remuneration	on pages <a href="#">92–97</a>
	2-22 Statement on sustainable development strategy	on pages <a href="#">11–17, 40–42, 58–63</a>
	2-23 Policy commitments	on pages <a href="#">88–91</a>
	2-26 Mechanisms for seeking advice and raising concerns	on pages <a href="#">88–89</a>
	2-27 Compliance with laws and regulations	on page <a href="#">57</a>
	2-28 Membership associations	on page <a href="#">39</a>
	2-29 Approach to stakeholder engagement	on pages <a href="#">13–16, 21–22, 25, 28–29</a>
GRI 3: Material Topics 2021	3-1 Process to determine material topics	on page <a href="#">43</a>
	3-2 List of material topics	on page <a href="#">43</a>
Economy	201-1 Direct economic value generated and distributed	on page <a href="#">48</a>
	201-2 Financial implications and other risks and opportunities due to climate change	on page <a href="#">70</a>
	205-1 Operations assessed for risks related to corruption	on page <a href="#">48</a>
	205-2 Communication and training about anti-corruption policies and procedures	on page <a href="#">48</a>
Nature	302-1 Energy consumption within the organization	on pages <a href="#">49, 59</a>
	303-3 Water withdrawal	on page <a href="#">49</a>

# GRI CONTENT INDEX

	GRI Standard	Disclosure	More information
Nature	GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions 305-2 Energy indirect (Scope 2) GHG emissions 305-3 Other indirect (Scope 3) GHG emissions 305-4 GHG emissions intensity	on page <a href="#">49</a> on page <a href="#">49</a> on pages <a href="#">50 – 51</a> on page <a href="#">51</a>
	GRI 306: Waste 2020	306-3 Waste generated 306-4 Waste diverted from disposal 306-5 Waste directed to disposal	on page <a href="#">51</a> on page <a href="#">51</a> on page <a href="#">51</a>
Humanity	GRI 401: Employment 2016	401-1 New employee hires and employee turnover	on pages <a href="#">52 – 56</a>
	GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system 403-3 Occupational health services 403-5 Worker training on occupational health and safety 403-6 Promotion of worker health 403-9 Work-related injuries	on page <a href="#">91</a> on pages <a href="#">28 – 29, 36, 44</a> on page <a href="#">55</a> on page <a href="#">36</a> on page <a href="#">55</a>
	GRI 404: Training and Education 2016	404-1 Average hours of triaining per year per employee 404-2 Programs for upgrading employee skills and transition assistance programs	on page <a href="#">56</a> on pages <a href="#">28 – 29, 32 – 47</a>
	GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	on pages <a href="#">56 – 57, 77 – 82</a>