

## Sustainability

# Performance 2024

## Environmental matters

### Climate change and environmental impact

For Geberit, sustainability means acting responsibly on a long-term basis. Dealing with climate change and climate change mitigation is an integral part of the sustainability strategy of the Geberit Group. For years, the Group has been committed to energy-efficient and resource-saving production and provides incentives for developing innovative, high-quality products that save water and energy. New products or product developments are tested and optimised throughout the entire product life cycle in line with the → [eco-design](#) principle. With water-saving sanitary solutions, the company makes a significant contribution to saving increasingly scarce drinking water resources. In addition, water saving goes hand in hand with energy savings and thus also contributes indirectly to reducing CO<sub>2</sub> emissions.

#### Climate transition plan

The revised Swiss CO<sub>2</sub> Act has specified the goal of reducing Switzerland's greenhouse gas emissions to net zero by 2050. Net zero means that, by 2050, Switzerland will only emit as many greenhouse gases as can be removed from the atmosphere or compensated for. The net zero target is a central element of Swiss climate policy. In accordance with the Paris Agreement of 2015, the Swiss net zero target should contribute to limiting global warming to considerably under 2 °C, ideally 1.5 °C, compared to pre-industrial values.

The CO<sub>2</sub> Act requires companies operating in Switzerland to support the Swiss net zero target and take measures to reduce GHG emissions to net zero by 2050.

The Geberit Group supports the Swiss net zero target for 2050 and the corresponding Swiss climate strategy. The company has been committed to reducing CO<sub>2</sub> emissions for many years. A core element of the Group-wide climate transition plan is the comprehensive CO<sub>2</sub> strategy. The aim is to reduce CO<sub>2</sub> intensity (CO<sub>2</sub> emissions in relation to currency-adjusted net sales) by an average of 5% per year. This would result in a long-term reduction in CO<sub>2</sub> intensity (Scopes 1 and 2) in comparison to the reference year 2015 by 75% by 2030 and by 80% by 2035. In the same period of time, the absolute CO<sub>2</sub> emissions are to decrease by 54% by 2030 and by 57% to 104,000 tonnes by 2035.

A further core element of the climate transition plan is the strategic approach to minimise climate-related risks and to take advantage of the opportunities. These are described in detail in the chapter → [Risk management](#). The approach ensures a balance is struck between economic, environmental and social aspects in all decision-making processes. With the consistent integration of the sustainability strategy and CO<sub>2</sub> strategy into the core business, Geberit is working specifically on minimising climate-change-related risks and taking advantage of the opportunities that result from the development of water-saving, energy-efficient and resource-saving products.

## Comprehensive CO<sub>2</sub> strategy

The Geberit Group stands for an ambitious and implementation-oriented approach in its activities. This also applies to the CO<sub>2</sub> strategy, which was revised in 2022. The central element is the integration of the CO<sub>2</sub> strategy in all relevant and existing business processes as well as the handling of CO<sub>2</sub> emissions as external costs by means of internal CO<sub>2</sub> pricing. In this way, Geberit wants to ensure that the procedure of reducing the company's carbon footprint is widely supported within the company, incorporated in daily business activities, and that the measures taken have a long-term, sustainable effect.

Transparency	<ul style="list-style-type: none"> <li>• Scope 1 &amp; 2: Monthly CO<sub>2</sub> and KPI reporting</li> <li>• Scope 3: Improve transparency of carbon footprint of products</li> </ul>
Accountability	<ul style="list-style-type: none"> <li>• Focus on short-/mid-term targets</li> <li>• Annual, bonus-relevant CO<sub>2</sub> target (20% weight) and mid-term reduction of CO<sub>2</sub> intensity by 5% p.a.</li> </ul>
CO <sub>2</sub> pricing	<ul style="list-style-type: none"> <li>• Ecologically/economically efficient decision making</li> <li>• Internal CO<sub>2</sub> pricing: reference price and project-specific CO<sub>2</sub> price</li> </ul>
Energy	<ul style="list-style-type: none"> <li>• Energy reduction via energy masterplan and rolling CO<sub>2</sub> forecasting for large plants</li> <li>• Increase of renewable energy sourcing and evaluation of alternative energy harvesting, e.g. photovoltaics, Power Purchase Agreement</li> </ul>
Structural reduction	<ul style="list-style-type: none"> <li>• Scope 1 &amp; 2: Reduction/reusage of ceramics waste; evaluation of new ceramics production technologies, e.g. H<sub>2</sub></li> <li>• Scope 3: Eco-design for product development and dedicated team within purchasing to reduce supplier CO<sub>2</sub> emissions</li> </ul>
Offsetting or removal	<ul style="list-style-type: none"> <li>• External CO<sub>2</sub> offsetting or removal based on CO<sub>2</sub> reference price</li> </ul>

## Transparency

The annual preparation of a comprehensive corporate eco-balance is an established part of environmental management. It covers all production plants worldwide, the logistics centre in Pfullendorf (DE), other smaller logistics units as well as larger sales companies. Geberit has been calculating its carbon footprint along the value chain since 2012, see [→ Energy and CO<sub>2</sub>; → Tables of key figures > Environmental matters](#).

As part of the revised CO<sub>2</sub> strategy, internal reporting has been further expanded: key figures on CO<sub>2</sub> emissions were included in the regular monthly reporting and forecasting processes. Additionally, the calculation of CO<sub>2</sub> emissions (Scopes 1 and 2) has also been audited externally every year since 2022 as part of a limited assurance engagement, see [→ Audit Report Greenhouse Gas Balance](#).

In addition to focusing on Scope 1 and 2 emissions, work continues on the transparency of Scope 3 emissions. This takes place on a product level as part of environmental product declarations (EPDs) and also for Scope 3 emissions from purchased (production) materials from the supply chain, which are being gradually refined. For further information on Scopes 1 to 3, see [→ Energy and CO<sub>2</sub> > CO<sub>2</sub> and other emissions](#).

## Accountability

Since 2022, the annual achievement of targets in reducing CO<sub>2</sub> intensity has been integrated as one of five equally weighted criteria in the calculation of the Group bonus. The annual reduction goals are thus bonus-related with a weighting of 20% for the Group management (around 220 managers worldwide) as well as for the employees in Switzerland (a total of around 1,350 employees).

## CO<sub>2</sub> pricing

The internal CO<sub>2</sub> pricing is of central importance. Once a year, the Group Executive Board suggests a CO<sub>2</sub> reference price as part of the budget, which is then approved by the Board of Directors – this was EUR 80 per tonne of CO<sub>2</sub> for 2024. This figure is based on the price of the European Emissions Trading System (ETS) for CO<sub>2</sub>. The internal CO<sub>2</sub> reference price embodies the reference costs for saving one tonne of CO<sub>2</sub>. An implicit CO<sub>2</sub> project price is calculated for each project using an economic efficiency calculation. This serves as a basis for deciding on investments in measures to reduce energy or CO<sub>2</sub>.

## Energy

Pivotal in the CO<sub>2</sub> strategy are measures for saving energy, increasing efficiency, heat recovery and procuring energy from renewable sources in the plants. The corresponding measures are drawn up and implemented as part of an energy master plan and a rolling CO<sub>2</sub> forecasting of the significant plants. The proportion of renewable energies is being further increased throughout the company, always taking the internal CO<sub>2</sub> reference price and the economic efficiency of the planned projects into consideration. There are various ways of doing this: purchasing green electricity with proof of origin, long-term Power Purchase Agreements (PPA) with selected operators, or the installation of photovoltaic systems on the roofs of the production plants to generate electricity to be used within the company, see → [Energy and CO<sub>2</sub>](#).

## Structural reduction

The area of ceramics, which accounts for around two-thirds of the company's CO<sub>2</sub> emissions (Scopes 1 and 2), has the largest savings potential. This includes a special focus on the reduction of scrap rates and refiring rates. The firing process and the use of the resulting waste heat will be continually optimised. This can be used for other process steps, such as drying the plaster moulds or ceramic blanks. Furthermore, projects were launched to investigate the possibilities of switching to alternative energy sources – for example, biogas or green hydrogen – in the long term as well as the systematic reuse of ceramic waste, see → [Resources and circular economy](#).

Geberit also contributes to reducing Scope 3 emissions as part of purchasing and product development. Since 2007, all new products have been optimised in terms of sustainability as part of eco-design workshops. Seen across the entire life cycle, each new product or product development should be better than its predecessor from an ecological perspective – and all without sacrificing on quality, functionality or durability. With regard to the individual areas in the upstream and downstream value chain, the planned measures are aiming for the following improvements:

- Ensuring high quality, durability and repairability
- Reduction of water and energy consumption in the product use phase
- Reduction of the quantities of material used and avoidance of hazardous substances
- Increasing the share of recycled materials as well as materials with a reduced carbon footprint
- Simplification of dismantling and recycling products and their components
- Reduction of packaging material
- Optimisation of transport routes and maximising shipping container utilisation

The durable and ecologically optimised design of products makes a significant impact on the company's Scope 3 emissions. Through the continuous development of products, the company can secure competitive advantages at environmentally aware customers, gain technological advantages and reduce risks resulting from future regulations.

An environmentally responsible supply chain also contributes to the reduction of Geberit's carbon footprint. In principle, production entails a high in-house production depth, i.e. it largely purchases raw materials and semi-finished products with a high share of raw materials. Suppliers are obligated to maintain comprehensive environmental and social standards. The selection of suitable product materials with minimal CO<sub>2</sub> emissions plays an increasingly important role, and is addressed in discussions with suppliers and included in decision-making processes. For this purpose, a dedicated function was created in Corporate Purchasing, see → [Procurement](#).

## Environmental impact

The annual preparation of a corporate life cycle assessment has been an established part of Geberit's environmental management since 1991. It covers all production plants worldwide, the logistics centre in Pfullendorf (DE), other smaller logistics units and the larger sales and management companies. The applied Swiss Ecological Scarcity Method takes into consideration a wide range of environmental impact factors (emissions, resources, waste) and summarises them as a key figure known as eco-points (version 2021). In the case of electricity, the effectively purchased local electricity mix (market-based) of the respective supplier is considered.

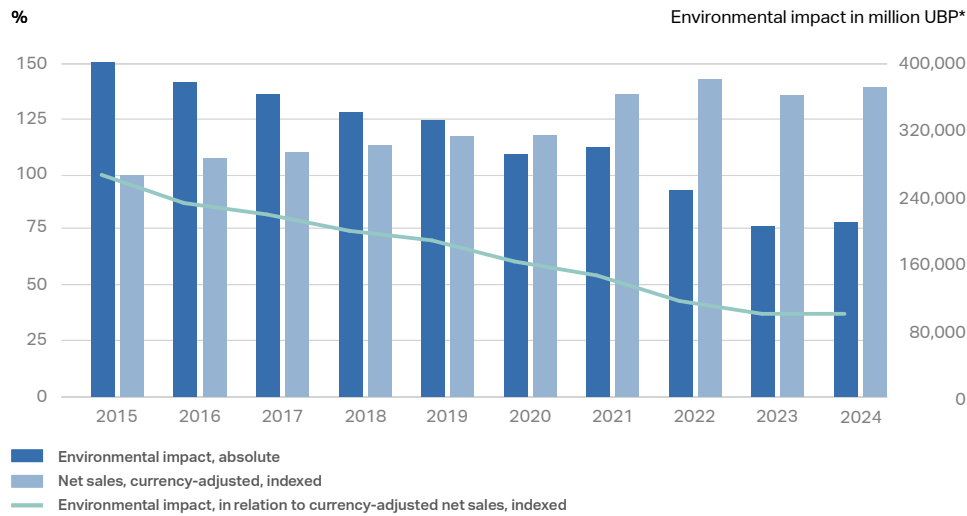
In the reporting year, the absolute environmental impact increased by 2.4%. This increase is due to higher production volumes. The relative environmental impact (in relation to currency-adjusted net sales (eco-efficiency)) remained at the previous year's level.

Since the integration of the energy-intensive ceramic production business in 2015, the absolute environmental impact has decreased by 47.8%. Eco-efficiency improved by 62.6% in the same period, corresponding to an average annual improvement of eco-efficiency of 10.3%. The company therefore remains on course to achieve its long-term target of an average improvement of 5% per year.

## Environmental impact

2015–2024

(Index: 2015 = 100)



\* UBP: Eco-points in accordance with the Swiss Ecological Scarcity Method

Detailed key figures on the environmental impact are provided at → [Tables of key figures > Environmental matters](#).

## Energy and CO<sub>2</sub>

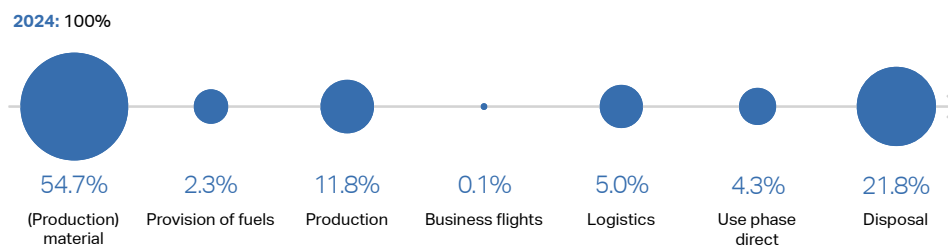
[GRI 302-1](#) | [GRI 302-2](#) | [GRI 302-3](#) | [GRI 302-4](#) | [GRI 302-5](#) | [GRI 305-1](#) | [GRI 305-2](#) | [GRI 305-3](#) | [GRI 305-4](#) | [GRI 305-5](#) | [GRI 305-6](#)  
[GRI 305-7](#)

### Management approach

The procurement of materials, the manufacture, use as well as the disposal and reuse of the products cause CO<sub>2</sub> emissions and contribute to climate change.

Geberit has been calculating its carbon footprint along the value chain since 2012. Within this context, the following activities are relevant: the purchase of (production) materials and the provision of combustibles and fuels (both Scope 3), the manufacture of products (Scopes 1 and 2), logistics, and the use and disposal of products (all Scope 3). The graphic below shows the carbon footprint:

### Geberit's carbon footprint along the value chain



According to the calculation, the purchase of materials causes the most CO<sub>2</sub> emissions at around 54.7%, followed by the disposal of sold products (21.8%) and production (11.8%). Intercompany and distribution logistics (5.0%), the provision of combustibles and fuels (2.3%), business flights (0.1%), and the use of products sold (4.3%, emissions resulting from electricity consumption) result in only few emissions. For further information, see → [Tables of key figures > Environmental matters](#).

The greenhouse gas emissions are calculated using the recognised Ecoinvent database (version 3.8) and the IPCC (Intergovernmental Panel on Climate Change) factors from 2013. For this, production-related emissions are taken into

consideration. The effectively purchased local electricity mix is also included, if possible. The calculation follows the IPCC specifications and is shown as a CO<sub>2</sub> equivalent.

Different production emissions are recorded, calculated and analysed in detail as part of the corporate life cycle assessment. CO<sub>2</sub> emissions are particularly important to Geberit. The reduction of other air emissions (NO<sub>x</sub>, SO<sub>2</sub>, hydrocarbons etc.) is directly related to the reduction targets of the → CO<sub>2</sub> strategy.

Impacts, risks and opportunities

On the one hand, energy consumption has an impact on climate change and, on the other, harbours various risks and opportunities for the company. Excessive energy consumption in a company's own business activities results in various risks such as high energy costs, supply bottlenecks as well as a possible loss of reputation, particularly due to the use of fossil fuels. Rising CO<sub>2</sub> taxes on fossil combustibles and fuels, particularly in European ceramics plants, and higher costs for alternative fuels (e.g. biogas or green hydrogen) or new machines could also increase operating expenses. Opportunities lie in the targeted use of energy, which reduces dependence on fossil fuels. In addition, the purchase of renewable energy sources stimulates regional energy systems. Products with a low carbon footprint, high quality and durability also offer potential for competitive advantages and increased sales in an increasingly regulated market. The biggest environmental contribution by Geberit products lies in the conservation of water, which indirectly also saves on energy and reduces CO<sub>2</sub> emissions.

### Management system

The Geberit Group stands for an ambitious and implementation-oriented approach in its activities. This also applies to the → CO<sub>2</sub> strategy, which was revised and developed further in 2022. The goal is to achieve an annual decrease in → CO<sub>2</sub> intensity (Scopes 1 and 2) of 5% on average, with a long-term reduction of the relative CO<sub>2</sub> emissions in comparison to the reference year 2015 by 75% by 2030 and by 80% by 2035. In the same period of time, the absolute CO<sub>2</sub> emissions are to decrease by 54% by 2030 and by 57% to 104,000 tonnes by 2035. Key measures are set out in the → CO<sub>2</sub> strategy and in the energy master plan. Pivotal are measures for saving energy, increasing efficiency, heat recovery and procuring energy in the plants.

The proportion of renewable energies is being increased systematically throughout the company, always taking the internal CO<sub>2</sub> reference price and the economic efficiency of the planned projects into consideration. There are various ways of doing this: purchasing green electricity with proof of origin, long-term Power Purchase Agreements (PPA) with selected operators, or the installation of photovoltaic systems on the roofs of the production plants to generate electricity to be used within the company.

The five German plants in Lichtenstein, Pfullendorf, Langenfeld, Wesel and Haldensleben are certified in accordance with the ISO 50001 standard for energy management. Since 2015, all Group companies have implemented the European Energy Efficiency Directive 2012/27/EU. Implementation is reviewed every four years, with the last review taking place in 2023.

### Energy consumption and energy intensity

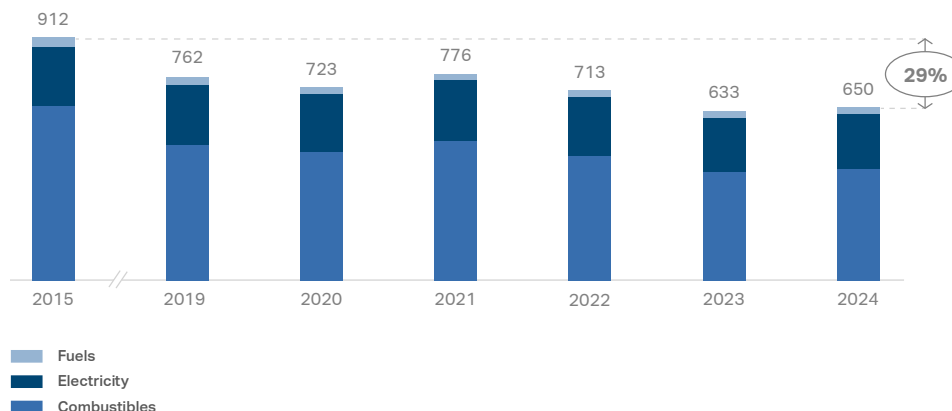
Geberit generally uses energy purchased externally. The direct energy carriers (Scope 1) include the combustibles natural gas, biogas, liquefied petroleum gas (LPG), diesel for power generation, heating oil extra light, as well as the fuels diesel, gasoline, liquefied petroleum gas (LPG) and natural gas (CNG). The indirect energy carriers (Scope 2) include electricity and district heating.

Representing a 96.4% share of the corporate life cycle assessment, the consumption of energy in the form of electricity, combustibles and fuels represents the company's greatest environmental impact. Combustibles (primarily for ceramic production), including district heating, still make up the main energy carriers at 64.5% (previous year 64.6%), followed by electricity with 31.8% (previous year 31.4%), of which 78.5% from renewable sources, and fuels with 3.7% (previous year 4.0%).

Energy consumption increased in the reporting year by 2.6% to 649.9 GWh (previous year 633.4 GWh) due to volume-related reasons. Since the acquisition of the energy-intensive ceramics business in 2015, energy consumption has been reduced by 28.7% overall, see figure:

### Energy consumption by energy carrier at Geberit since 2015

in GWh, in % of total



For detailed key figures on the consumption of combustibles and fuels (Scope 1), as well as electricity and district heating (Scope 2) and the electricity mix, see → [Tables of key figures > Environmental matters](#).

Outside the organisation, the purchase of materials resulted in grey energy consumption of 11,900 TJ (previous year 11,600 TJ). Business flights, with energy consumption of 12.4 TJ (previous year 9.9 TJ), and logistics, with 991 TJ energy consumption (previous year 973 TJ), were further factors. The increase in energy consumption in logistics is due to the increase in transport volume to 564.8 million tkm (previous year 524.7 million tkm). For further information, see → [Production and Logistics](#).

Energy consumption arising from the products sold, mainly due to the electricity consumed by the shower toilets and for the heating of water in the washbasin taps, amounted to 420 TJ. This indicator is based on the average annual consumption of the product in question multiplied by the sales figures in the reporting year and its expected useful life.

#### Energy intensity

Energy intensity is a key figure at the production plants. It refers to the quantities produced and, in the ceramics plants, also to the weight. Energy intensity is recorded monthly. Plants certified to ISO 50001 use more detailed monitoring for this purpose. Consolidated at Group level, currency-adjusted net sales serve as a reference alongside the calculation of environmental impact factors and CO<sub>2</sub> emissions. With an increase of 0.1% due to the higher production volumes in the reporting year, energy intensity remained at the previous year's level.

### Reduction measures

Comprehensive ongoing energy-saving measures in production include:

- Optimisation of production processes in terms of efficiency, utilisation level, stability, scrap, energy and resource consumption.
- Continuous modernisation of the machinery and the purchase of energy-efficient equipment, and the systematic switchover of lighting to LED technology.
- Optimisation of cooling systems through the use of natural ambient cold (free cooling, ground water).
- Recovery and use of waste heat (pre-heating of plastic granules, drying of plaster moulds and ceramic blanks).
- Efficient use of compressed air.
- Improvement of building insulation.

Examples of the reduction in energy consumption in production:

- Increase in the share of state-of-the-art, energy-efficient injection moulding machines to 75% (corresponds to 268 machines) and commissioning of an eighth fully electrical blow-moulding machine.
- Installation of a fully automated, energy-efficient production line for DuoFix installation elements in Lichtenstein (DE).
- Commissioning of several energy-efficient assembly lines for valve technology used in cisterns in Pfullendorf (DE).
- Optimisation of the production of Mapress Stainless Steel fittings in Langenfeld (DE) to save electricity and gas and reduce the use of chemicals.
- Commissioning of a new, energy-efficient tunnel kiln as replacement for three old, inefficient kilns in the ceramics plant in Carregado (PT).
- Commissioning of the latest generation of WC high-pressure casting cells as replacement for existing systems in the ceramics plant in Ekenäs (FI) in order to increase efficiency while simultaneously reducing energy consumption.
- Replacement of conventional plaster casting systems with modern high-pressure casting systems in Koło and Włocławek (both PL) in order to increase efficiency and reduce raw materials and waste.

Measures for improving energy efficiency in intercompany and distribution logistics:

- Optimised utilisation of the transport capacities thanks to the deployment of larger trucks and efficient utilisation of freight capacity: Use of high cube swap bodies (with around 10% more capacity), double-decker systems and double stacking for major customer deliveries, deployment of super-size trucks in Scandinavia with a length of up to 34 metres.
- Use of state-of-the-art truck technology: Share of Euro 6 trucks at 86.2% (previous year 89%); increased use of HVO diesel (hydrotreated vegetable oil).
- Use of gas-powered trucks and several electric trucks on various routes in Germany, Italy and Switzerland.
- Goods transport by road, rail and water: Most trips between Pfullendorf (DE), Italy and Switzerland take place using combined transport. Ocean freight shipments via the port of Hamburg are handled entirely in this way. In addition, the sites in Villadose (IT), Carregado (PT) and Ruše (SI) use combined transport in order to transport goods to other production sites of the Group.

Reductions in energy requirements of products and services

The biggest environmental contribution by Geberit products lies in the conservation of water, which also saves on energy and reduces CO<sub>2</sub> emissions.

According to the Ecoinvent database (version 3.8), 9.9 MJ of energy are required and 0.6 kg of CO<sub>2</sub> emissions released per cubic metre of water. As almost 100% of the water consumed by Geberit can be attributed to product use, the sanitary technology group focuses on developing and distributing water-saving products. For example, all Geberit dual-flush and stop-and-go cisterns installed in place of traditional flushing systems (with 9-litre full flush) since 1998 have so far saved a total of 38,300 million m<sup>3</sup> of water. In the reporting year, the amount of water saved amounted to 3,130 million m<sup>3</sup> (previous year 2,940 million m<sup>3</sup>).

Examples of energy savings through products and services:

- The Geberit DuoFresh module: Saves around 50 litres of heating oil per household compared to opening the window for ventilation.
- The energy retaining valve ERV: Avoids unnecessary heat loss, saves around 50 litres of heating oil per year.
- The AquaClean Sela Comfort shower toilet: Reduces energy consumption with WhirlSpray and heating-on-demand technology.
- Geberit urinal systems: Water- and energy-efficient, completely waterless in some cases, optionally with an autonomous energy source (for example, urinal ceramics Preda and Selva).
- Modular tap system: Minimises water and energy consumption.
- The Geberit Control app: Constantly optimises water and energy management.

## CO<sub>2</sub> and other emissions

The procurement of materials as well as the manufacturing, use and disposal of Geberit products cause CO<sub>2</sub> emissions. Other air emissions (NO<sub>x</sub>, SO<sub>2</sub>, hydrocarbons, etc.) have a comparatively minor impact on the environment.

Emissions in Scopes 1 and 2

In the reporting year, the absolute CO<sub>2</sub> emissions (Scopes 1 and 2) increased to 123,975 tonnes (previous year 121,014 tonnes) due to volume-related reasons, which corresponds to an increase of 2.4%. This includes 3,267 tonnes of CO<sub>2</sub> emissions (2.6% of Scope 1 and 2 emissions) from rented or leased buildings and vehicles. At 69.9% (previous year 69.8%), combustibles represent the largest source of CO<sub>2</sub>, followed by electricity at 24.1% (previous year 23.9%) and fuels at 5.2% (previous year 5.7%), as well as process emissions and district heating at 0.8% in total (previous year 0.6%).

Since the acquisition of the energy-intensive ceramics production in 2015, Geberit has been able to reduce absolute CO<sub>2</sub> emissions by 48.7%.

Key figures concerning greenhouse gas emissions can be found at → [Tables of key figures > Environmental matters](#).

### Emissions in Scope 3

Where other indirect greenhouse gas emissions (Scope 3) are concerned, the company focuses on measures in the following categories:

- Materials used and the resulting CO<sub>2</sub> emissions amounting to 577,357 tonnes (previous year 555,619 tonnes).
- CO<sub>2</sub> emissions from the provision of combustibles and fuels, which in 2024 accounted for 19,542 tonnes from combustibles (previous year 19,114 tonnes) and 4,381 tonnes from fuels (previous year 4,539 tonnes). CO<sub>2</sub> emissions of electricity generation from the upstream chain are included in Scope 1.
- Business flights, at 871 tonnes of CO<sub>2</sub> emissions (previous year 695 tonnes). These CO<sub>2</sub> emissions comprise direct and indirect emissions and are based on the Ecoinvent database (version 3.8) and the IPCC factors from 2013.
- Intercompany logistics and distribution logistics, which gave rise to a total of 52,993 tonnes of CO<sub>2</sub> in 2024 (previous year 52,815 tonnes). Since 2015, Geberit has managed to improve the eco-efficiency of its logistics operations (environmental impact per tkm) by 37%.
- Use of the products (shower toilets and washbasin taps): Consumption of electricity required to operate the products or provide hot water, and the resulting CO<sub>2</sub> emissions at 45,547 tonnes (previous year 38,152 tonnes).
- Disposal of products: CO<sub>2</sub> emissions amounted to 230,218 tonnes (previous year 219,151 tonnes) in the reporting year. The calculation is based on the assumption that plastic parts are incinerated at a waste incineration plant, mineral products are sent to landfill, and metals, cardboard and paper are recycled.

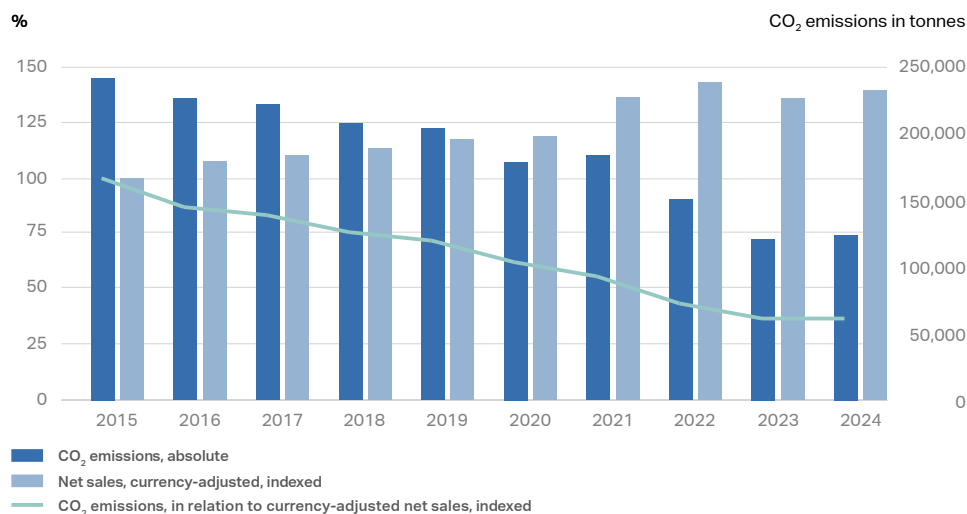
### Intensity of greenhouse gas emissions

The CO<sub>2</sub> intensity (CO<sub>2</sub> emissions in relation to currency-adjusted net sales, Scopes 1 and 2) remained at the previous year's level in 2024 (-0.1%). Since the acquisition of the energy-intensive ceramics production in 2015, the Swiss Group has been able to reduce the CO<sub>2</sub> intensity by 63.2% overall, which corresponds to an average reduction in relative CO<sub>2</sub> emissions of 10.5% per year. The medium-term goal is to reduce relative CO<sub>2</sub> emissions by 5% per year on average.

### CO<sub>2</sub> emissions

#### 2015–2024

(Index: 2015 = 100)



### Reduction of greenhouse gas emissions

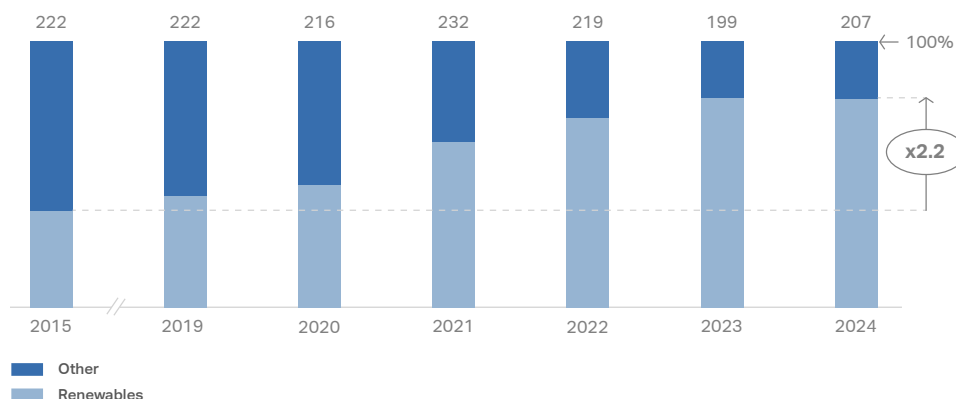
The measures for implementing the CO<sub>2</sub> strategy (Scopes 1 and 2) are based on the three pillars energy saving, heat recovery, and the replacement of fossil fuels with renewable energy sources, see also → [Energy and CO<sub>2</sub>](#).

In the reporting year, the volume of purchased green electricity with proof of origin increased by 6.3 GWh to 134.6 GWh (previous year 128.3 GWh), which corresponds to around 65% of the entire volume of purchased electricity. As a result, CO<sub>2</sub> emissions were reduced by around 61,900 tonnes (previous year 57,500 tonnes). Taking into account electricity from renewable energy sources included in the standard electricity mix, renewable energy sources accounted for 78.5% of electricity (previous year 78.9%).



## Share of renewable energy sources in total electricity since 2015

in GWh, in % of total



The share of renewable energies for district heating and combustibles was 5.1% in total in 2024 (previous year 5.2%). The block heating station in Pfullendorf (DE), which was commissioned in 2012 and which was fed by 6.5 GWh of regionally generated biogas in 2024, makes a key contribution. The electricity generated (2.7 GWh) is fed into the transmission grid, whereas the resulting heat (3.3 GWh) can be used in production. In the ceramics plants, 14.5 GWh of district heating was sourced from a paper factory and a block heating station.

In addition, two new systems were installed on the roofs of the building extensions in Pfullendorf and Lichtenstein (both DE), while the roof of the existing production building in Matrei (AT) was also equipped with systems for generating solar power. The PV installations already commissioned in Pfullendorf (DE) and Matrei (AT) are expected to generate 700 kWh and 200 kWh of electricity, respectively. The installation in Lichtenstein (DE) will be commissioned in 2025.

A wide range of measures for saving energy and increasing efficiency is being carried out at the plants. Accordingly, the area of ceramics, which accounts for around two-thirds of all the company's CO<sub>2</sub> emissions, has the largest structural savings potential. This includes a special focus on the reduction of scrap rates. To this end, Geberit continuously optimises the manufacturing processes. The first measures of the Group-wide process launched in the previous year in the casting area were implemented in the reporting year at the plants in Kofo (PL) and Haldensleben (DE).

The firing process and the use of the resulting waste heat will be further optimised. This can be used for other process steps, such as drying the cast plaster moulds or ceramic blanks. In the reporting year, a new tunnel kiln was put into operation in Carregado (PT). This kiln is 120 metres long, can be loaded on two levels and replaces the three existing kilns. The plant recovers energy from the hot exhaust air in the cooling zone, which is then used for heating the dryers and production halls. Overall, the replacement results in an energy saving of around 40%. Furthermore, projects were launched to investigate the possibilities of switching to alternative energy sources – for example, biogas or hydrogen – in the long term, as well as the systematic reuse of ceramic waste.

Fuel consumption is determined primarily by the company's own and leased fleet of cars and delivery vans. Since early 2008, binding guidelines have also applied to the purchase of new vehicles and in 2019, these rules were adjusted to take into account the new Worldwide Harmonised Light Vehicles Test Procedure (WLTP).

The consistent application of eco-design in product development is paramount in terms of reducing CO<sub>2</sub> emissions in Scope 3. Specific examples of resource-saving, CO<sub>2</sub>-reducing products can be found at → [Eco-design](#). All targets and measures for improving the carbon footprint are disclosed in detail as part of the company's participation in the Carbon Disclosure Project (CDP).

### Other air emissions

Emissions of ozone-depleting substances, measured in CFC-11 equivalents (chlorofluorocarbons), as well as emissions of NO<sub>x</sub>, SO<sub>2</sub>, NMVOC (non-methane VOC), and dust (PM10) can be calculated based on the corporate life cycle assessment using the basic data from the Ecoinvent database (version 3.8). The calculation includes both direct emissions (Scope 1) from the burning of combustibles and fuels and process emissions (solvents), as well as indirect emissions (Scope 2) resulting from electricity consumption and the provision of district heating. Key figures concerning ozone-depleting substances can be found at → [Tables of key figures > Environmental matters](#).

## Water

| GRI 303-1 | GRI 303-2 | GRI 303-3 | GRI 303-4 | GRI 303-5 |

### Management approach

Water plays a key role at Geberit. The company's greatest lever in terms of sustainability, the resilience of water systems and the indirect reduction of energy consumption and CO<sub>2</sub> emissions lies in the development of water-saving products.

Impacts, risks and opportunities

According to industry associations, around one-third of daily household water consumption is attributed to toilet flushes, while 25 to 35% is used for personal hygiene. Sanitary products therefore have a significant impact on water consumption and local water resources. According to the Global Risk Report 2025 published by the World Economic Forum (WEF), water scarcity is among the ten highest global risks over the next ten years.

For Geberit, risks are primarily limited to ceramic production, where water availability could be restricted at certain locations. To address this, the company continuously invests in resource-efficient, energy- and water-saving production. The responsible use of water offers the sanitary technology specialist significant potential for growth and differentiation in particular.

### Management system

Almost 100% of the water consumed by Geberit can be attributed to the product use phase, i.e. the downstream value chain. In particular, the water demand of WC systems is a significant factor. The company therefore consistently develops and distributes water-saving products in order to reduce water consumption. For example, water-saving solutions such as dual-flush and stop-and-go cisterns have, according to a model calculation, decreased flush volumes since 1952 by around 80%. For further information, see → [Eco-design](#).

In Geberit's own production, the environmental impact of water consumption plays a minor role, accounting for just 0.5% of the total impact. Nevertheless, Geberit's own water consumption is continuously optimised, for example, through the reuse of water in laboratories and production processes. Ceramic production accounts for the biggest share of internal water consumption.

As part of the annually completed questionnaire for the Carbon Disclosure Project (CDP), the Group also discloses environmentally relevant information on water.

### Water withdrawal and water consumption

Geberit uses the terms "water consumption" and "water withdrawal" synonymously. By using the term "water consumption", the company refers to actual "water withdrawal", meaning the amount of water taken from natural sources (such as rivers, lakes, groundwater), regardless of whether it is returned to the cycle after use or not. The amount of water permanently removed from availability through evaporation or seepage (actual "water consumption") is defined as "water evaporation".

In the reporting year, water consumption in production increased from 850,178 m<sup>3</sup> to 880,759 m<sup>3</sup>, representing a 3.6% rise compared to the previous year. This increase is due to higher production volumes. The withdrawn water consists of drinking water (33.9%), well water (43.4%), lake and river water (21.9%), and rainwater (0.8%). Geberit regularly assesses the extent to which its sites are affected by water risks. According to the Water Risk Atlas from the World Resources Institute (WRI), six production sites (Gaeta (IT), Koło and Ozorków (PL), Michigan City (USA), Shanghai (CN) and Pune (IN)) are located in areas with high water stress, accounting for 18% of the total water withdrawn. 16% of the withdrawn water was treated and reused. Key figures concerning water consumption by source can be found at → [Tables of key figures > Environmental matters](#).

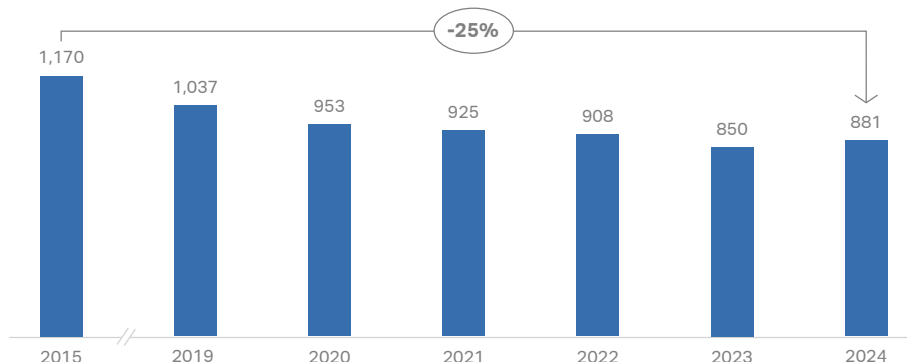
The manufacture of ceramic sanitary appliances accounts for around 80% of water consumption, above all for the preparation of the ceramic slip and glaze, and for cleaning the moulds. Water consumption per kilogram of ceramic increased in the reporting year by 5.8% to 7.5 l/kg. 5 to 10% of the water is reused here, corresponding to around 73,400 m<sup>3</sup> in the reporting year.

Another major water consumer, with 65,924 m<sup>3</sup> in the reporting year, is the sanitary laboratory in Rapperswil-Jona (CH). Around 96% of the water used for testing is reused, which amounted to 63,695 m<sup>3</sup> in the reporting year. In addition, water is used for processes such as steam foaming, cleaning, powder coating and in the sanitary facilities.

Thanks to numerous process optimisations, water consumption in production has decreased by a total of 24.7% compared to the reference year 2015, see figure:

### Reduction of water consumption at Geberit since 2015

in 1,000 cubic meters



Around 75% of the withdrawn water becomes waste water, while 25% evaporates into the atmosphere, for example, during cooling processes and drying, see → [Tables of key figures > Environmental matters](#).

#### Waste water

All process waste water and domestic waste water is treated. Process waste water undergoes sedimentation and filtration before being fed into the sewage system or a body of water. Particularly contaminated waste water, such as from powder coating, electroplating, or metal cleaning, is treated in a dedicated purification stage before also being fed into the sewage system.

In 2024, the volume of waste water amounted to 670,334 m<sup>3</sup> (previous year 645,851 m<sup>3</sup>). The largest share was process waste water (74.3%) from ceramic appliance production, followed by domestic waste water (24.1%). The remaining waste water, which is pretreated and fed into a communal waste water treatment plant, accounts for a minor share of 1.6%. Waste water was not reused by external companies. Detailed key figures on waste water can be found at → [Tables of key figures > Environmental matters](#).

## Resources and circular economy

[GRI 301-1](#) | [GRI 301-2](#) | [GRI 301-3](#) | [GRI 306-1](#) | [GRI 306-2](#) | [GRI 306-3](#) | [GRI 306-4](#) | [GRI 306-5](#)

#### Management approach

The responsible use of resources and contribution to the circular economy is one of the twelve key topics in the Group's sustainability strategy. Geberit primarily consumes mineral raw materials, metals and plastics. CO<sub>2</sub> emissions associated with purchased materials and products amount to 577,357 tonnes of CO<sub>2</sub> (Scope 3) and account for 54.7% of the company's entire CO<sub>2</sub> emissions.

For further information on reduction measures for Scope 3 emissions, see → [Energy and CO<sub>2</sub>](#) or → [Emissions in Scope 3](#).

Impacts, risks and opportunities

The consumption of finite raw materials, semi-finished products and finished products reduces the availability of (finite) resources. In addition, waste disposal along the entire value chain generates various emissions into the environment. Other potential consequences of excessive resource consumption include higher procurement costs, reputational risks and production downtime due to supply bottlenecks. Conversely, a consistent focus on resource efficiency creates opportunities, as this significantly impacts water, energy and resource consumption in both product manufacturing and the use phase. With resource-efficient, durable and high-quality products, the company can create added value for customers and contribute to environmental protection.

#### Management system

Environmental management is carried out in accordance with ISO 14001. All production plants, the logistics centre in Pfullendorf (DE), and the management company incorporating all Group functions at headquarters in Rapperswil-Jona (CH) are certified in accordance with this standard. Resource efficiency is very high, particularly in plastics processing: production waste is minimised, separated, recycled or thermally recovered. Thanks to internal recycling, nearly 100% of all processed plastics are fed back into the production process.

Since 2020, the company has been involved in the Operation Clean Sweep initiative, which is committed to ensuring that plastic granules do not pollute the environment. The implementation of adopted measures is regularly reviewed as part of internal and external (ISO) audits.

The processes involved in ceramic production result in large quantities of waste. In 2024, resource efficiency in ceramic production decreased by 5.5% to 0.44 kg of waste per kg of ceramic (previous year 0.42 kg of waste per kg of ceramic).

Durability and spare parts availability

Geberit sees the development of durable products as making the largest contribution to saving resources and the circular economy.

The sanitary technology company also supports the quality and longevity of products by a particularly long spare parts availability – 50 years for concealed cisterns and their mechanical components, and 25 years for a significant proportion of the rest of the product range. Newly developed products and components are often backwards compatible, meaning older products can also be enhanced with the addition of new components and functions. These aspects play a decisive role in minimising the use of energy and resources, increasing the service life and useful life of the products.

Eco-design

At Geberit, eco-design is the key to an efficient handling of resources. All products have been developed consistently in line with this principle since 2007: seen across the entire life cycle – from obtaining the raw materials right through to disposal – each new product should be better than its predecessor from an ecological perspective, and all without sacrificing on quality, functionality or durability. Eco-design covers all stages of the product life cycle and thus follows the circular economy approach. For further information, see → [Eco-design](#).

Data-based management of hazardous substances

Since 2017, a standardised, software-based process has been in place for managing hazardous operating and auxiliary materials. This is used in all 26 production plants. In 2024, the volume of hazardous substances used was reduced by 9%. For example, process optimisation in the production of welded, bent Mapress Stainless Steel fittings not only helped improve efficiency, quality, ergonomics and waste, but also reduced pickling step by step.

## Key figures material

Raw materials and semi-finished products

Production is characterised by a high in-house production depth, i.e. it largely purchases raw materials and semi-finished products with a high share of raw materials.

The most important materials in the production of sanitary products are:

- Plastic and metal raw materials
- Mineral raw materials
- Various semi-finished and finished products

A total of 391,985 tonnes of materials were used in 2024 (previous year 381,524 tonnes). Direct materials with a procurement value of CHF 850.3 million (previous year CHF 882.7 million) were sourced from 1,481 suppliers around the globe and divided into the following categories: raw materials (28.1%), semi-finished products (45.0%) and finished products (29.0%).

The use of materials depends on the various manufacturing processes: the Group has ten plants for manufacturing sanitary ceramics, twelve plants for processing plastic and metal (including the plant for manufacturing bathroom furniture) and four plants in the area of metal composites and metal. The range of production processes used includes the areas of ceramic production, plastic injection moulding, plastic blow moulding, plastic extrusion, metal- and thermoforming, woodworking and assembly.

Additionally, around 30,500 tonnes of packaging material were purchased in the reporting year (previous year 29,300 tonnes).

Detailed key figures on the use of materials can be found at → [Tables of key figures > Environmental matters](#).

Recycling

With plastics, Geberit primarily uses virgin material. The search for suitable, high-quality reggranulate from external plastic waste (post-consumer waste) is, however, an integral part of the Group's procurement strategy. In terms of the material Acrylonitrile Butadiene Styrene (ABS), a suitable alternative made of 100% recycled material was found. This alternative is based on high-quality plastic waste from the electronics industry. According to the supplier, the manufacture of this reggranulate consumes over 80% less energy compared to the manufacture of a tonne of new petrochemical-based plastic, while releasing around four tonnes less CO<sub>2</sub> per tonne of reggranulate into the atmosphere. In 2024, 846 tonnes of ABS reggranulate (previous year 792 tonnes) were used for various components in exposed and concealed cisterns, the mounting frame for actuator plates, and in the plastic flush guide of WC ceramic appliances. Other high-quality recycled plastics (post-consumer waste) include polyethylene (LDPE) and polypropylene (PP), with annual volumes of 30 tonnes and 10 tonnes, respectively (previous year 49 tonnes, 2 tonnes).

In the reporting year, 730 tonnes of plastic waste had to be disposed of externally (previous year 680 tonnes). At the same time, 7,400 tonnes of plastic waste were either recycled directly on-site or ground in a decentralised mill and fed back into the production process.

Raw materials are also recycled internally and fed back into the process in ceramic production. The recycling rate for the ceramic slip is 5 to 10% and 20 to 40% for the glaze, corresponding to around 23,900 tonnes in total in the reporting year.

Reuse of products and packaging materials

Due to their long service life and the way in which they are installed, Geberit products can be reused or recycled to a very limited extent. Recyclability can be improved by using recyclable thermoplastics instead of non-recyclable duroplast plastics.

The company has been following a new packaging strategy since 2023. The goal is to reduce the amount of packaging material while also increasing the share of recycled material, without affecting the stability and quality of the packaging. The first results from this strategy can be seen on the shower toilet. The packaging was standardised and simplified in the reporting year, allowing the amount of packaging used to be reduced by a third. Additionally, the packaging of the Sigma01, Sigma20 and Sigma30 actuator plate models was optimised and the amount of material used reduced.

## Waste

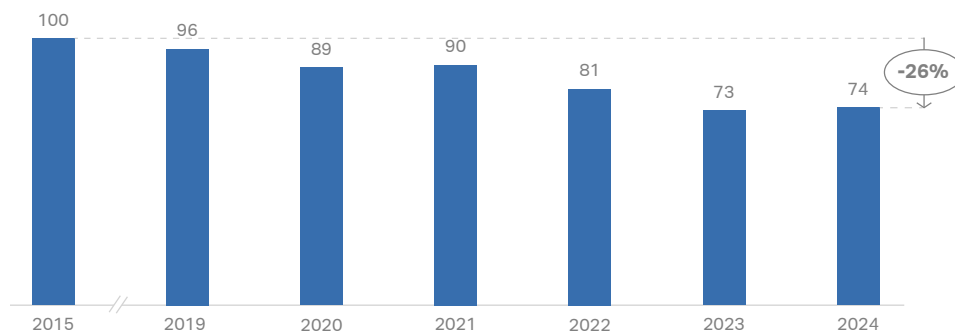
Waste occurs along Geberit's entire value chain: during the manufacture of purchased raw materials, in connection with semi-finished and finished products, during transportation and production, as well as during the installation and use of products right through to their ultimate disposal when a building is renovated or dismantled.

The influence on production waste at suppliers is limited. However, by complying with the → [Code of Conduct for Suppliers](#), suppliers undertake to reduce the quantity of waste they produce. The company has greater control over packaging waste generated during the delivery of raw materials and semi-finished products. For example, agreements can stipulate that reusable packaging is used instead of disposable packaging, or that silo deliveries are made rather than supplying goods in sacks.

The greatest leverage for reducing waste can be found in production. According to the corporate life cycle assessment, waste disposal in production accounted for 2.7% of the overall environmental impact. Since the reference year 2015, Geberit has been able to reduce production waste by 26%, see figure:

## Reduction of waste volumes in production since 2015

in percent, indexed 2015 = 100



Waste is strictly minimised at the production plants. The priority is on avoidance and reduction, followed by sorting and recycling, either internally or externally. If this is not possible, waste is used for energy recovery in incineration plants or disposed of in an inert waste landfill. Hazardous waste requiring special treatment is avoided wherever possible, as is waste destined for mixed waste landfills. As part of a circular economy approach, efforts are being made to use waste as by-products for other processes. The quantity and type of waste generated depends to a large degree on the relevant production process. The most important production processes at Geberit are:

1. **Plastics processing** (injection moulding, blow moulding, extrusion): Primarily generates plastic waste, most of which is recycled internally, either directly at the machine or via a mill. The proportion depends on the manufacturing process, see → [Resources and circular economy > Recycling](#).
2. **Metalworking** (bending, stamping, drilling, welding, forming): Primarily generates metal waste, which is recycled externally, as well as lubricating oils and emulsions.
3. **Manufacture of bathroom furniture**: Primarily generates wood waste that can be recycled externally.
4. **Ceramic production**: This process generates the largest volume of waste, including fired ceramic appliances, mineral sludge and plaster. Options for reuse are being explored, such as using fired ceramic in brick or road construction. Modern facilities, such as high-pressure casting systems, help reduce raw material consumption and plaster waste. In 2024, 6,200 tonnes of plaster were delivered to the cement industry, which reduced the amount of waste sent to landfill.

Geberit also aims to minimise the volume of packaging waste for customers, see [→ Resources and circular economy > Reuse of products and packaging materials](#).

Construction site waste arises during the installation of various products, such as pipe sections, protective caps, pressing indicators or parts of prewall systems. This waste is disposed of by the plumber or by waste management at the construction site. Since 2021, the FlowFit supply system has allowed Geberit to offer the possibility of returning protective caps and pressing indicators for further use.

Very little waste is generated during product use, as the products are durable, low-maintenance and easy to repair. Typical waste includes used filters, batteries or defective components.

Renovation generates waste that is often difficult to recycle, such as calcified pipes or composite components. Used electrical equipment is taken back in accordance with the WEEE Directive (Waste Electrical and Electronic Equipment).

Product disposal occurs locally, and quantities are not recorded centrally.

### Key figures waste

The total volume of waste (including external recycling) amounted to 61,789 tonnes in 2024, of which 78.7% was recycled (previous year 75.8%). 21.3% was disposed of in a landfill or incinerated.

The total amount includes 1,478 tonnes (previous year 1,227 tonnes) of hazardous waste, of which 43% (previous year 48%) was disposed of by incineration and 57% (previous year 52%) was able to be recycled.

Key figures concerning waste by category are provided at [→ Tables of key figures > Environmental matters](#).

## Eco-design and products

### Management approach

The use of natural resources and competition for increasingly scarce raw materials are steadily increasing worldwide. The production of high-quality, durable sanitary products, particularly the production of ceramic appliances, is resource-intensive.

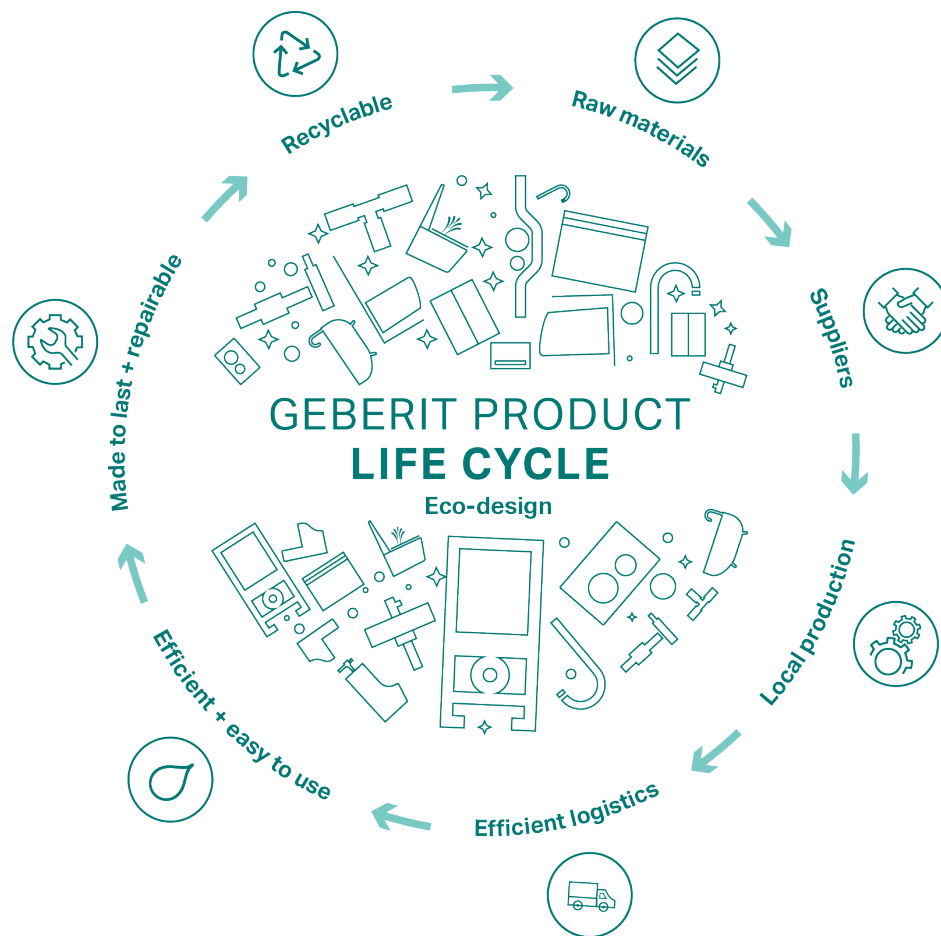
Impacts, risks and opportunities

The consumption of finite raw materials, semi-finished products and finished products reduces the availability of (finite) resources. Furthermore, waste disposal along the entire value chain generates various emissions into the environment. The use of recycled materials could reduce the dependency on newly extracted or manufactured materials as well as waste volumes. However, the use of recycled materials entails risks for the company. On the one hand, the availability of recyclates is limited; on the other hand, their use carries the risk of a loss of quality and higher scrap rates.

High-quality, durable products are therefore the most important lever for Geberit in order to create added value for customers, society and environmental protection. The product design significantly impacts water, energy and resource consumption in both product manufacturing and the use phase.

All products have been developed consistently in line with the eco-design principle since 2007: seen across the entire life cycle – from obtaining the raw materials right through to disposal – each new product or product development should be better than its predecessor from an ecological perspective, and all without sacrificing on quality, functionality or durability. Eco-design covers all stages of the product life cycle and thus contributes to the circular economy, as can be seen in the figure.

## Eco-design as a principle in product development at Geberit



In addition to selecting the most suitable materials and the continuous search for pollutant-free alternatives and resource-saving design, Geberit products are also characterised by their outstanding durability. Their service life often exceeds 50 years, for example in the case of plastic drainage pipes. They can be cleaned, maintained and repaired easily. Furthermore, the Swiss Group ensures the flush functionality of concealed cisterns for 50 years, meaning that the corresponding spare parts remain available for this duration (excluding specific functionalities of electronic products). The 25-year spare parts availability for a significant proportion of the rest of the product range also makes an important contribution to product longevity. In addition, a large proportion of the ceramic products come with a lifetime guarantee. Another quality feature of newly developed products and components is backwards compatibility. This means that older products can be upgraded with new components and functions (such as fill and flush valves, for example). All of these aspects play a decisive role in minimising the use of energy and resources, increasing the service life and useful life of the products, and closing material cycles. The packaging is also optimised as part of the eco-design process by using less material and continuously increasing the proportion of recycled materials.

## Activities and examples

Since 2007, more than 200 eco-design workshops have been held as part of new and ongoing product development by the end of the reporting year. Environmentally relevant data is collected for future use and made available for digital planning via → [BIM \(Building Information Modelling\)](#).

Current product examples:

- Acanto WC with TurboFlush – improved flushing-out performance thanks to optimised ceramic hydraulics, with minimal water consumption.
- The packaging of the newly introduced Alba shower toilet, as well as the Sela and Mera shower toilet models, has been reduced by about one-third. The smaller packaging enables more efficient stacking. For example, eight units of the Sela model can now be transported per pallet instead of the previous four. At the same time, around 450 g of paper per product is saved through the digitalisation of product documentation.
- Dual-flush units type 208 and type 212 for cisterns – flexible setting of the flush volume, backwards-compatible and allows for optimum flushing-out of the WC pan with minimal water consumption.
- Fill and flush valves for floor-standing WCs in the Nordic markets – with flush volumes of up to 4/2 litres and the share of plastic regrain used exceeding 50%.
- Constant expansion of the range of rimless WC and urinal ceramics. The rimless design helps to simplify cleaning and cuts down on cleaning agents.
- ProTect Silent acoustic insulation panel for the prewall – fewer resources used compared with standard construction, good recyclability, and 60% of the material used comes from recycled PET bottles.
- SuperTube optimised building drainage system – lack of a ventilation pipe helps save materials and space in the building.
- The flow-optimised FlowFit piping system for drinking water and heating applications is ergonomically optimised. Only non-halogenated insulation materials are used for pre-insulated pipes.

## Innovations and patents

Geberit makes significant investments in its own research and development. In 2024, 33 new patents were applied for, bringing the total to 163 in the last five years. For the development of new products and technologies, the company invested CHF 74 million (2.4% of net sales) in the reporting year, slightly more than in the previous year (CHF 70 million). Additionally, investments were made in tools and machinery for the manufacture of new products. The research and engineering teams use state-of-the-art technologies. Worthy of particular mention is the Building Technology and Acoustics Laboratory, which is designed for practical tests and measurements in the fields of statics and architectural acoustics. To achieve this, the four-storey building was acoustically isolated from the environment. The building's design allows for multi-storey test installations, such as those for the SuperTube drainage system.

## Environmental product declarations

Since 2012, the Group has been creating environmental product declarations (EPD) for individual products. These declarations for construction products in accordance with the European standard EN 15804+A2 present relevant, comparable and verified environmental data on products in a transparent manner. They are valid for five years and can be used for certification systems for sustainable building such as LEED (Leadership in Energy and Environmental Design).

By the end of the reporting year, the following products had a valid EPD: AquaClean Alba, Mera and Sela shower toilets, ceramic appliances, PE drainage pipes and fittings, Silent-db20, Silent-PP and Silent-Pro, FlowFit drinking water pipes and fittings, Mapress Stainless Steel, the Duofix WC installation element and the Sigma 01/10/20/30 actuator plates.

This means that products with an EPD now account for 42% of Group sales.

## Labels

Geberit also advocates the economical use of water beyond processes and products. In 2017, the company was involved in the establishment of the Unified Water Label Association (UWLA; formerly European Bathroom Forum). The UWLA water label aims to support customers in the selection of resource-efficient products. The Group is committed to establishing clear assessment criteria that enable effective differentiation of water-saving products and contribute to achieving the EU targets for resource efficiency.

Wood from certified sustainable sources is used for around 96% of Geberit bathroom furniture.

For an overview of product development topics, see → [Business Report > Business and financial review > Financial Year 2024 > Innovation](#). For an overview of new products, see → [New products](#). For information on product quality and compliance, see → [GRI 416](#) and → [GRI 417](#).



## Production and logistics

### Management approach

The Geberit Group operates 26 plants, 22 of which are located in Europe, two in the USA, one in China and one in India. The number of plants remained unchanged compared to the previous year. The 26 plants fall into the following three categories depending on the processed materials and production technologies:

- Ceramics (10 plants)
- Plastics & Metal (12 plants)
- Composites & Metal (4 plants)

The most important production processes at Geberit are:

- Plastics processing (injection moulding, blow moulding, extrusion)
- Metalworking (bending, stamping, drilling, welding, forming)
- Manufacture of bathroom furniture (wood forming)
- Ceramic production
- Installation

Group logistics comprises the logistics centre for installation and flushing systems and piping systems in Pfullendorf (DE) as well as a decentralised network of 13 European distribution sites for ceramic appliances and bathroom furniture. Geberit does not have its own transport fleet, having outsourced this to external transport service providers.

Impacts, risks and opportunities

Fluctuations in demand pose major challenges for the production network. Operational flexibility while maintaining strategic stability is therefore very demanding for both the plants and employees. When volumes decline, the time is used to optimise processes and improve energy and material efficiency. In addition, continuous investments are made in specialisation and automation to ensure long-term growth.

The system of intercompany logistics and distribution logistics plays a key role in reducing the environmental impact in logistics.

### Management system

All production plants and the logistics centre in Pfullendorf (DE) are certified in accordance with ISO 9001 (quality), ISO 14001 (environment) and ISO 45001 (occupational health and safety). In addition, five German plants (Pfullendorf, Langenfeld, Lichtenstein, Haldensleben and Wesel) are certified according to ISO 50001 for energy management.

The production processes are geared to the principle of flow production. Maximum efficiency and flexibility are targeted in this way, which is reflected in the reliable, timely supply of products to customers and savings in important resources such as working time and materials. The Geberit Production System (GPS 2.0) is the guideline for production processes in which the principles for efficient manufacturing are summarised.

In logistics, the focus is on collaborating with transport service providers to reduce emissions. Partners agree to actively support Geberit in its efforts to use energy and packaging material efficiently and to reduce emissions. Developed in 2010 and continuously expanded since then, the logistics calculator facilitates the annual capture of data on the vehicle fleet composition, transportation performance and fuel consumption of all transport service providers, as well as the preparation of the eco-balance.

### Key figures and measures

In ceramic production, fully automated pressure casting cells and an energy-efficient tunnel kiln were installed. Sites such as Ekenäs (FI) and Bromölla (SE) were further specialised, and automation was promoted at the Polish plants. For examples of improvements in energy efficiency in production, see [→ Energy and CO<sub>2</sub> > Reduction measures in production](#).

Despite challenges in Pfullendorf during the first half of the year, logistics ensured product availability throughout the year. Since 2015, Geberit has improved the eco-efficiency of its logistics operations (environmental impact per tkm) by 37%.

For examples of improvements in energy efficiency in logistics, see [→ Energy and CO<sub>2</sub> > Reduction measures](#).

For further information, see [→ Business Report > Business and financial review > Financial Year 2024 > Production and → Business Report > Business and financial review > Financial Year 2024 > Logistics](#). For the eco-balance of logistics, see [→ Energy and CO<sub>2</sub> > Energy consumption and energy intensity](#).

## Tables of key figures

### Environmental matters

| GRI 301-1 | GRI 302-1 | GRI 302-4 | GRI 303-3 | GRI 303-4 | GRI 305-1 | GRI 305-2 | GRI 305-3 | GRI 305-6 | GRI 305-7 | GRI 306-3 | GRI 306-4 | GRI 306-5 |

#### Environmental impact

	2024 Million UBP	2023 Million UBP	Deviation %
Electricity	49,354	48,372	2.0
Combustibles	133,766	130,698	2.3
Fuels	18,945	20,056	-5.5
Disposal	5,595	3,325	68.3
Solvents	776	990	-21.6
Water and waste water	1,157	1,153	0.3
<b>Total</b>	<b>209,593</b>	<b>204,594</b>	<b>2.4</b>

Environmental impact measured in eco-points (UBP) according to Swiss ecological scarcity method (version 2021), based on Ecoinvent data (version 3.8) and local electricity mix (market-based)

#### Material usage

	2024 Tonnes	2023 Tonnes	Deviation %
Raw material plastics	69,379	68,976	0.6
Raw material metal	60,733	55,674	9.1
Raw material mineral	153,816	149,940	2.6
Other raw materials	161	94	71.3
Semi-finished products	54,214	52,694	2.9
Finished products	53,682	54,146	-0.9
<b>Total</b>	<b>391,985</b>	<b>381,524</b>	<b>2.7</b>

#### Energy consumption

	2024 GWh	2023 GWh	Deviation %
<b>Electricity</b>	<b>206.7</b>	<b>198.9</b>	<b>3.9</b>
<b>District heating</b>	<b>15.2</b>	<b>15.6</b>	<b>-2.5</b>
<b>Combustibles</b>	<b>404.0</b>	<b>393.7</b>	<b>2.6</b>
Natural gas	329.4	319.8	3.0
Biogas	6.7	6.3	7.4
Liquified petroleum gas (LPG)	67.3	66.8	0.8
Diesel for electricity generation	0.6	0.3	79.5
Heating oil extra light	0.02	0.50	-96.5
<b>Fuels</b>	<b>24.0</b>	<b>25.2</b>	<b>-4.8</b>
<b>Total</b>	<b>649.9</b>	<b>633.4</b>	<b>2.6</b>

## Electricity mix

2024	GWh	Renewable %	Fossil %	Nuclear %	Others %
Europe	58.4	42.7	36.3	17.9	3.1
USA	4.9	10.1	64.4	25.4	0.1
China	6.0	30.1	66.5	3.4	0.0
India	2.8	21.7	75.8	2.5	0.0
Green electricity	134.6	100.0	0.0	0.0	0.0
<b>Total</b>	<b>206.7</b>	<b>78.5</b>	<b>14.8</b>	<b>5.8</b>	<b>0.9</b>

Calculation based on local electricity mix (market-based)

2023	GWh	Renewable %	Fossil %	Nuclear %	Others %
Europe	57.4	45.3	35.1	17.9	1.7
USA	4.8	7.3	67.1	25.4	0.2
China	5.6	30.1	66.5	3.4	0.0
India	2.8	21.2	76.2	2.6	0.0
Green electricity	128.3	100.0	0.0	0.0	0.0
<b>Total</b>	<b>198.9</b>	<b>78.9</b>	<b>14.7</b>	<b>5.9</b>	<b>0.5</b>

Calculation based on local electricity mix (market-based)

## Water

	2024 m <sup>3</sup>	2023 m <sup>3</sup>	Deviation %
Drinking water	298,835	266,841	12.0
Well water	382,466	377,318	1.4
River and lake water	192,593	199,260	-3.3
Rain water	6,865	6,759	1.6
<b>Total</b>	<b>880,759</b>	<b>850,178</b>	<b>3.6</b>

## Waste water

	2024 m <sup>3</sup>	2023 m <sup>3</sup>	Deviation %
Domestic waste water	161,037	166,113	-3.1
Process water ceramic	498,376	466,764	6.8
Other waste water	10,921	12,974	-15.8
<b>Total</b>	<b>670,334</b>	<b>645,851</b>	<b>3.8</b>

## CO<sub>2</sub> emissions

	2024 Tonnes	2023 Tonnes	Deviation %
<b>Scope 1</b>	<b>93,827</b>	<b>91,724</b>	<b>2.3</b>
Combustibles	86,642	84,543	2.5
Fuels	6,439	6,864	-6.2
Process emissions	746	317	135.0
<b>Scope 2</b>	<b>30,148</b>	<b>29,290</b>	<b>2.9</b>
Electricity	29,841	28,985	2.9
District heating	307	305	0.9
<b>Scope 1 and 2 <sup>1</sup></b>	<b>123,975</b>	<b>121,014</b>	<b>2.4</b>
<b>Scope 3</b>			
Purchased materials	577,357	555,619	3.9
Provision of combustibles and fuels	23,923	23,653	1.1
Business flights	871	695	25.4
Intercompany and distribution logistics	52,993	52,815	0.3
Use of sold products <sup>2</sup>	45,547	38,152	19.4
Disposal of sold products	230,218	219,151	5.0

CO<sub>2</sub> emissions calculated according to IPCC 2013, based on Ecoinvent data (version 3.8) and local electricity mix (market-based)

<sup>1</sup> Including 3,267 tonnes of CO<sub>2</sub> emissions from rented or leased buildings and vehicles

<sup>2</sup> CO<sub>2</sub> emissions from electricity consumption and warm water generation

## Air emissions

		2024 kg	2023 kg	Deviation %
NO <sub>x</sub>	Direct	68,265	66,775	2.2
	Indirect	84,828	76,149	11.4
	<b>Total NO<sub>x</sub></b>	<b>153,093</b>	<b>142,924</b>	<b>7.1</b>
SO <sub>2</sub>	Direct	76,376	77,660	-1.7
	Indirect	98,537	86,257	14.2
	<b>Total SO<sub>2</sub></b>	<b>174,913</b>	<b>163,917</b>	<b>6.7</b>
NMVOC	Direct	95,187	97,537	-2.4
	Indirect	10,298	9,618	7.1
	<b>Total NMVOC</b>	<b>105,485</b>	<b>107,155</b>	<b>-1.6</b>
Dust (PM10)	Direct	26,588	26,963	-1.4
	Indirect	63,329	58,803	7.7
	<b>Total dust</b>	<b>89,917</b>	<b>85,766</b>	<b>4.8</b>
CFC11 equivalents	Direct	0.0	0.0	0.0
	Indirect	1.7	1.5	9.0
	<b>Total CFC11 equivalents</b>	<b>1.7</b>	<b>1.5</b>	<b>9.0</b>

Calculation based on Ecoinvent data (version 3.8)

## Waste

	2024 Tonnes	2023 Tonnes	Deviation %
To incineration	1,075	1,232	-12.7
To inert waste landfill	9,397	12,435	-24.4
To mixed waste landfill	2,074	437	374.0
To external recycling	47,764	45,282	5.5
To hazardous waste incineration	632	589	7.3
To hazardous waste recycling	847	638	32.8
<b>Total</b>	<b>61,789</b>	<b>60,613</b>	<b>1.9</b>

## Social matters

### Employee attraction and retention

| GRI 2-7 | GRI 2-8 | GRI 2-30 | GRI 401-1 | GRI 401-2 | GRI 401-3 | GRI 404-1 | GRI 404-2 | GRI 404-3 | GRI 407-1 |

#### Management approach

For Geberit, it is imperative to acquire and retain the right employees for the company. The Geberit Group sees itself as an attractive employer with an open corporate culture that offers international development opportunities at the interface between the craft, engineering and marketing and sales sectors, see → [www.geberit.com](https://www.geberit.com) > Career > What we offer.

Employees are the company's most important ambassadors, representing it in daily interactions with customers and many other stakeholders. The core corporate and brand values are defined in the → [Geberit Compass](#). The → [Geberit Code of Conduct](#) serves as an essential guide for ethical, environmentally friendly and socially responsible business practices. An effective compliance system ensures ethical and legally compliant conduct, see → [Corporate culture > Implementation of norms and standards](#) and → [Corporate culture > Compliance with laws and regulations](#).

#### Impacts, risks and opportunities

The quality of working conditions and the availability of education and further training opportunities can have an impact on individual employees, business success and society as a whole. Attracting and retaining employees is therefore a key issue for Geberit.

Attractive working conditions, fair wages, compliance with working hours and work-life balance can have a lasting impact on employee well-being, productivity and innovative strength. Working conditions significantly affect the private lives of employees and their families. As labour shortages become more widespread, attractive and competitive working conditions, including competitive remuneration, are increasingly important for recruiting and retaining employees. Poor working conditions can lead to lower productivity, high employee turnover or increased skills shortages.

The availability of vocational training and development opportunities affects employee satisfaction and their career prospects. As a company, Geberit contributes in many ways to the continuous improvement and availability of professional skills in society and to the creation of qualified jobs through its training and education programmes. Training and skills development also directly enhance the company's innovative strength and competitiveness. Furthermore, this can help reduce employee turnover and lower recruitment costs in a competitive job market by allowing internal talent to fill positions. A lack of or insufficient training opportunities can reduce product and process quality over time, leading to negative consequences for the company's innovative strength, productivity and competitiveness.

#### Management system

Geberit strives to offer jobs of the highest quality. The corporate culture is characterised by a simple, functional organisation as well as a high degree of personal responsibility. In this way, every employee is motivated to exploit their own potential to the full and contribute to the success of the company.

The responsibility for all material aspects related to employee recruitment and retention within the Geberit Group lies with the Head Corporate Human Resources, who reports directly to the CEO.

#### Working conditions and rights

The right to join forces for common aims and purposes – particularly in the form of unions – is a human right. It is therefore one of the fundamental rights of the employees within the Geberit Group – regardless of the respective national circumstances. Not all countries in which the Group is present have legal regulations governing freedom of association. As a principle of fairness and respect for its employees, Geberit gives this personal right of the employees a higher priority than the economic risk of a strike.

Employees are completely free to join trade unions, associations and similar organisations. No rights with respect to exercising freedom of association or collective bargaining as defined in the ILO core labour standards and the UN Global Compact are subject to restriction at the Geberit Group. Measures such as regular meetings as part of the Geberit Europe Forum support exchanges between our employee representatives.

Working conditions, such as the maximum number of working hours, are governed in accordance with legal requirements on a country-specific basis. Employees enjoy attractive employment conditions, which was confirmed by the employee survey conducted in 2021. The results show that the employees demonstrate an above-average level of both motivation and loyalty. The next global survey will be carried out in 2025. In the meantime, surveys will be carried out on a local basis. For further information, see → [Business Report > Business and financial review > Financial Year 2024 > Employees](#).

## Training and education

New employees are introduced to the company and its products through various job orientation programmes on joining the company. The programmes range from individually designed introduction talks in various departments to the multi-day Welcome to Geberit course that provides practical knowledge in small groups.

A standard Performance assessment, Development and Compensation process has been in place since 2012. At the end of 2020, a new performance management process ("valYOU") was successively launched for performance assessment, professional development, succession planning and compensation management. valYOU serves as the standard for all employees at the Geberit Group.

Training apprentices is of great significance for the company. Young people can start their careers in the company with a commercial, industrial or technical apprenticeship. The aim is to impart all the skills that are required for apprentices to pursue their chosen careers in a professional, independent and responsible manner. State-of-the-art digital learning methods are used here. The apprentices are already given the opportunity to get practical insights at other sites during their training. During a six-month assignment at a Geberit site abroad, they work on various projects or support day-to-day business there. Geberit is convinced that experience abroad and the transfer of know-how are an advantage for both young employees and the company alike, see → [www.geberit.com/career/apprentices](http://www.geberit.com/career/apprentices).

Partnerships with universities and institutes were further intensified in order to counteract the increasing skills shortage. The local companies are in contact with institutes of technology and universities regarding project-related collaborations to supervise Bachelor and Master theses and to gain students for internships. Geberit is also part of international engineer networks such as UNITECH, which unites renowned European universities, corporate partners and engineering students, see → [www.geberit.com/career/students-and-graduates](http://www.geberit.com/career/students-and-graduates).

For further information, see → [Business Report > Business and financial review > Financial Year 2024 > Employees](#).

## Key figures employment

At the end of 2024, the Geberit Group employed 11,110 staff worldwide. This represents an increase of 163 people or 1.5% compared to the previous year. The increase is due to capacity adjustments in the areas of production and logistics due to the higher volumes compared to the previous year, as well as various growth initiatives in developing markets. At Geberit, there are no workers who are not employees according to the GRI definition – i.e. individuals who are not employees but whose work is controlled by the company. For a detailed breakdown of key workforce figures, see → [Tables of key figures > Social matters](#). For more information on apprentices and interns, see → [Employee attraction and retention > Key figures on education and further training](#) and for information on the engagement of workshops for people with disabilities, see → [Social responsibility](#).

Employees work at the company for a long time, averaging 12.2 years of service. The average fluctuation rate (in terms of employees with permanent contracts, without natural departures and long-term leaves of absence) was 6.0% (previous year 7.2%). Including natural departures, it was 7.8% (previous year 9.4%). For key figures on fluctuation by age group, gender and region, see → [Tables of key figures > Social matters](#).

## Key figures on working conditions

### Collective agreements

There are currently 8,888 employees (corresponding to 78% of the workforce) who are covered by collective agreements (e.g. collective labour agreements, wage agreements). In Germany, Austria, Switzerland, France, Italy, Finland, Sweden, Poland and Ukraine, around 90% of employees are subject to a collective labour or wage agreement. There are no collective agreements with employees in place in the USA. The employment conditions of employees who are not covered by collective agreements are also in line with market standards.

No violations of the guarantee of freedom of association and collective bargaining were identified in the reporting year.

### Salaries and social benefits

In 2024, personnel expenses amounted to CHF 786 million (previous year CHF 750 million). In addition, employees were once again able to take part in share participation plans at attractive conditions, see → [Financials > Financial Statements Geberit Group > Notes > Note 17](#) and → [Remuneration Report](#). In the reporting year, 2,800 employees took part in the employee participation plan. This corresponds to a participation rate of 27.3% (previous year 27.2%). As of 31 December 2024, a total of 4,642 employees were Geberit shareholders.

In principle, full-time and part-time employees are entitled to the same benefits. However, employees with temporary contracts are not always entitled to the same benefits as permanent employees. For example, employees in Switzerland with temporary employment contracts of less than three months are not insured in the pension fund. Employee benefits are aligned with country-specific standards.

#### Parental leave

Geberit implements the currently applicable legal framework conditions. It also attempts in individual cases to find solutions that are as suitable as possible for the affected person and their team.

100% of all permanently employed women are entitled to paid maternity leave. 141 or 6.0% permanently employed women made use of paid maternity leave in 2024. Of these, 60% or 84 women returned following their parental leave. 100% of them were still employed by the company twelve months after their return to work.

95% of all permanently employed men are entitled to paid paternity leave. In countries like the UK, India and the USA, employment law does not provide for paternity leave. 259 or 3.6% permanently employed men made use of paid paternity leave in 2024. Of these, 95% or 247 men returned to work following their parental leave, and 100% of them were still employed by the company twelve months after their return to work.

#### Key figures on education and further training

In everyday working life, the personal and professional development of each individual employee is encouraged in a variety of ways. This covers all areas of work, functions and age groups.

95% of all employees took part in appraisal interviews in 2024 at which development opportunities were also identified and discussed. As part of the standard global "valYOU" process on Performance assessment, Development and Compensation, supervisors and employees discuss performance and agree objectives at least once a year.

#### Internal and external events

In the reporting year, employees across the Group attended on average 14.0 hours of internal and external education and further training (previous year 14.5 hours). For key figures by gender and executive level, see → [Tables of key figures > Social matters](#).

#### Development programmes

As part of the leadership development programme developed with an external training provider, other local initiatives focussing on leadership and development topics were launched at three companies in 2024 with the goal of further strengthening leadership skills and establishing a consistent management culture.

The internal development programmes GROW and LEAD identify talents in the company in order to prepare them for their next career step. The programme includes topics such as strategy, leadership and the management of change processes. Issues investigated as part of project work are geared towards strategic tasks of relevance to Geberit and provide the decision-makers involved with concrete bases for action. In the reporting year, around 100 employees took part in these programmes – including 30 women. The internal development programmes are intended to help fill at least half of all vacant managerial positions with internal candidates. In 2024, this was achieved for 63% of all Group management vacancies (previous year 89%).

The Group has been conducting the Operations Development Programme (ODP) since 2020. It is aimed at talented external and internal junior managers in the area of operations (production and logistics). The aim is to recruit internationally mobile people with a technical background or who have studied engineering and who, in the medium term, should take up a managerial position at the company.

In the reporting year, the company also launched the Sales Development Programme (SDP) in the pilot market Germany. This is aimed at talented prospects in marketing and sales with an economics or technical background. The goal is for participants who successfully complete the programme to be able to take on a management position at one of the sales sites.

#### Vocational training and internships

In 2024, 283 apprentices (previous year 274) were employed. The transfer rate to a permanent employment relationship was 63% (previous year 65%). Furthermore, 120 internships were made available and 19 Bachelor and Master theses supervised (previous year 124 and 24).

For further information on apprentices and interns, see → [Employee attraction and retention > Training and education](#).



## Diversity and equal opportunity

| GRI 2-21 | GRI 405-1 | GRI 405-2 | GRI 406-1 |

### Management approach

Geberit supports diversity, offers all employees the same opportunities and strives towards finding the best candidate for every position. A strong emphasis is placed on the promotion of diversity and equal opportunities, and to creating an inclusive culture that enables all employees to develop their full potential in the company.

Impacts, risks and opportunities

With a non-discrimination approach that extends beyond the prevention and sanctioning of discrimination, Geberit contributes to the elimination of social and systemic inequalities. In this way, the company also strengthens its reputation, its employer brand and its corporate culture.

A heterogeneous workforce with a positive attitude towards diversity can increase employee motivation and retention and reduce employee turnover. Employee diversity also creates recruitment opportunities (internal and external). Furthermore, diverse teams can appropriately meet the needs of different customer groups and develop customised products and services for end users that can result in a competitive advantage. On the other hand, misconduct can weaken motivation and cause mental health challenges for employees. Most risks are related to higher costs. For example, creating inclusive workplaces comes with higher personnel costs.

### Management system

The company is committed to diversity and equal opportunity – irrespective of gender, ethnic origin, skin colour, age, religion, nationality or other possible grounds for discrimination. This is ensured worldwide as part of the annual review of the [→ Geberit Code of Conduct](#) and is an integral part of the corporate culture.

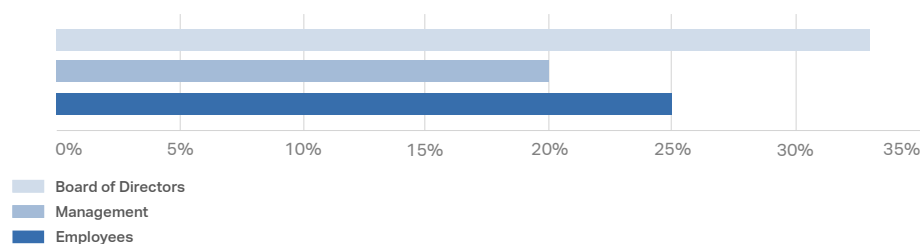
Geberit pursues a fair and non-discriminatory employment practice. Recruitment, training courses and promotions depend on individual experience, as well as skills and potential regarding the requirements of the position in question. In order to ensure equal pay, the proven Korn Ferry Hay method for job evaluation and salary benchmarking is used. All positions are summarised in a Group-wide grading system. The resulting classifications form the basis for determining remuneration. In this way, gender-independent and fair salary structures are ensured.

### Key figures and measures

Diversity of governance bodies and employees

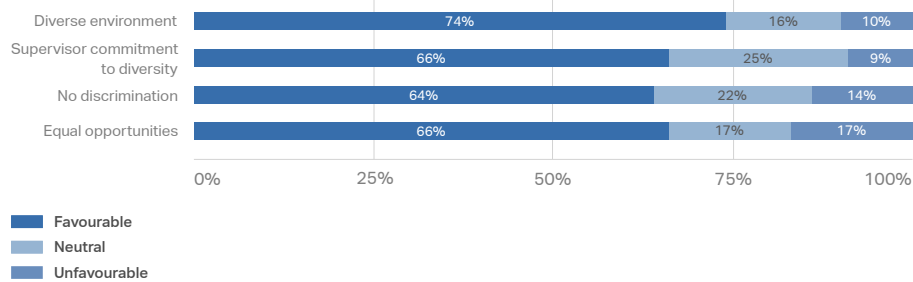
At the end of 2024, Geberit employed 75% men and 25% women (previous year 76% and 24%). As is typical for the industry, the proportion of female employees varies depending on function. While this figure is around 45% in both Finance and Marketing, it is lower in Sales at around 25%. The reason for the lower proportion of female employees in Sales is the generally very low number of female plumbers, who are the main customers. The share of female plumbers in Switzerland, for example, is around 3%. The proportion of female employees in management positions was 20% (previous year 19%). The six-member Board of Directors has two female members.

### Proportion of female employees by management level 2024



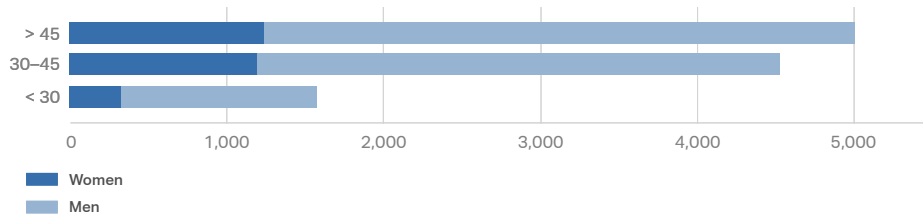
In a representative survey carried out in 2022, a total of 74% of employees stated that the company has a diverse corporate culture in place. 66% of employees confirmed that their supervisors show an active engagement or commitment towards diversity. 64% confirmed the presence of discrimination-free surroundings at Geberit, while 66% confirmed that the same opportunities are offered to all, see figure:

### Survey on diversity 2022



In terms of the age structure of the workforce, the company also aims to have a good mixture of ages. At the end of 2024, 14% of the workforce was under 30 years of age, 41% between 30 and 45, and 45% over 45.

### Female/male ratio by age group 2024



For key figures on diversity in terms of gender and age structure, see → [Tables of key figures > Social matters](#).

Targeted measures are implemented to increase the proportion of female employees in the workforce and in management. In order to increase the proportion of female employees in management, they are given preference if qualifications are equal. Moreover, qualified internal female candidates are actively encouraged to apply for management positions. At the same time, attempts are made to increase the pool of internal female candidates for management positions through systematic tracking of talented female employees. The internal development programmes GROW and LEAD are explicitly aimed at identifying talented men and women within the company, preparing them for their next career step and supporting them along their path to middle or senior management. In 2024, around 100 employees – thereof 30 women – took part in these programmes. Additionally, Geberit is involved in various initiatives and collaborations with institutions and education programmes in order to recruit more women from the STEM areas (science, technology, engineering and mathematics). For example, the company supports the Swiss educational initiative Smartfeld, where children, young people and school classes explore STEM subjects in a hands-on way and learn how they are applied in everyday life through workshops and courses. Since its launch in 2017, around 15,000 students have taken part in Smartfeld workshops and activities.

In addition to the goal of increasing the proportion of female employees in management positions, the general aim is to have heterogeneous teams reflecting a variety of perspectives, experiences and backgrounds. In order to improve the work-life balance across the entire company, support is given to employees who wish to work part time. In countries where part-time working models are in demand, vacancies are usually advertised with a workload of 80 to 100%. Job-sharing models are also offered. Mothers and fathers in Switzerland are entitled to parental leave that goes beyond the legal minimum.

The position of the Geberit Group as a responsible and attractive employer is to be further reinforced. Based on the aforementioned strategic review on the topic of diversity and equal opportunity, the company's commitment towards an inclusive working environment has been reinforced across the Group. The defined key topics "Equal opportunity and the reconciliation of working, family and private life" should be further expanded with local measures in order to take country-specific regulations and perspectives into account. For example, maternity and paternity leave will be extended by four and two weeks respectively for all companies in Switzerland from 2025. Additionally, financial support for childcare during the school

holidays will also be introduced. Group-wide key figures on diversity will also be defined from 2025 as part of personnel reporting and controlling.

Non-discrimination in the remuneration policy

The ratio of the annual remuneration paid to the highest-paid employee to the average annual remuneration of all employees (excluding the highest-paid employee) based on the average full-time equivalents (FTEs) was 57.6.

In the reporting year, the percentage increase in the annual remuneration of the highest-paid employee was 12.1 times higher than the average percentage salary increase for all employees (calculated on the basis of full-time equivalents, excluding the highest-paid employee).

Structured, regular surveys at the local Geberit Group companies confirm that there are no differences between the basic salaries of women and men. Additionally, an equal pay analysis carried out in 2021 at all Group companies in Switzerland confirmed that equal pay between female and male employees is upheld. These results were audited and confirmed by the certified auditors PwC.

Inclusion

Geberit sees the integration of disadvantaged people in the labour market as part of the company's social commitment. An inclusive culture is cultivated in which jobs are created for people with disabilities. At the end of 2024, 255 (in FTE) of these inclusive jobs were located directly in the company, which corresponds to 2.3% of the total workforce. In addition, external workshops for people with disabilities are contracted for various assembly and packaging jobs. In the reporting year, the volume of work contracted to external partners was equivalent to 358 FTEs. In total, over 600 people with disabilities worked for the company, which corresponds to 5.3% of the entire workforce. For further information, see [→ Social responsibility](#).

Cases of discrimination

According to the annual Group-wide survey of the Code of Conduct, there was one case of discrimination in the reporting year, which is under investigation. Four cases of sexual harassment were also reported. Two individuals were dismissed following internal investigations, and two others were issued with disciplinary warnings. No incidents of bullying were reported.

## Occupational health and safety

| GRI 403-1 | GRI 403-2 | GRI 403-3 | GRI 403-4 | GRI 403-5 | GRI 403-6 | GRI 403-8 | GRI 403-9 | GRI 403-10 |

### Management approach

Occupational health and safety is a high priority at Geberit. The company aims for an accident-free work environment and has established high safety standards to achieve this.

Impacts, risks and opportunities

Occupational accidents impair both the professional career and private lives of those affected, and can have a negative impact on production processes and the productivity of the company. In addition, absenteeism leads to considerable costs and can have a negative impact on the company's reputation. High safety standards, in turn, improve efficiency and the corporate culture.

Although the risk of accidents at the workplace is low in sanitary production, some activities entail an increased risk of accidents, such as lifting heavy loads or handling hazardous substances or hot surfaces. In particular, the production of ceramics carries a potential risk of work-related illnesses such as silicosis (dust disease). A standard threshold for dust emissions has been specified across the Group, which is lower than the respective legally prescribed levels at various sites. Dust emissions are systematically monitored. The results serve as the basis for local corrective measures. The topic is also systematically addressed as part of the Geberit Safety System and certification in accordance with ISO 45001 (occupational health and safety).

Furthermore, the Group participates in the NEPSI programme (The European Network on Silica) as a member of FECS, a suborganisation of Cerame-Unie (European Ceramic Industry Association). This includes monitoring exposure to quartz dust and the implementation of best practices. The company works with the relevant authorities, professional associations and trade unions in each country to address issues such as protective equipment, work inspections, and education and further training.

### Management system for occupational health and safety

Responsibility for occupational health and safety lies with the Sustainability department, which reports directly to the CEO. The implementation of the measures and the definition of further measures at the local level are the responsibility of the individual companies.

Geberit has defined clear targets for occupational health and safety. By the end of 2025, the number and severity of accidents are to be halved compared to 2015. The AFR (Accident Frequency Rate) is to be reduced to a rate of 5.5 occupational accidents, with absences of one working day or more per million working hours. The ASR (Accident Severity Rate) is to be reduced to

below 90 days lost per million working hours. These key figures are regularly reviewed and reported to the Group Executive Board. They are part of the annual appraisal of plant managers.

All production plants and the logistics centre in Pfullendorf (DE) are certified in accordance with the occupational health and safety standard ISO 45001. Safety specialists are available in all plants. In addition, health managers have been appointed in Rapperswil-Jona (CH) and Pfullendorf (DE). A Group-wide Geberit Safety Team continuously develops occupational health and safety and promotes the sharing of best practices. New Group-wide safety standards and a concept for cross-site audits were introduced in 2023. Four audits were carried out in the reporting year.

The Geberit Safety System – which is valid in all production plants, logistics sites as well as in the management company incorporating all Group functions at headquarters in Rapperswil-Jona (CH) – defines processes for promoting the improvement of work processes and workplaces, and specifically focuses on changes in behaviour to prevent accidents. Generally valid principles on occupational health and safety as well as prevention are part of the Geberit [→ Code of Conduct](#) and apply to all employees.

#### Risk assessment and investigation of accidents

The risk assessment of workplaces and the systematic investigation of occupational accidents are a central part of the Geberit Safety System and are standardised across the Group. The risk assessment takes place systematically for all relevant workplaces based on a standard method and evaluation matrix. The accident investigation method was revised in the reporting year and will be introduced in 2025 after a test phase.

Every accident is reported, regardless of the employment relationship and accident severity. A standardised investigation takes place for accidents which result in the employee being absent for at least one working day in order to develop preventative measures. Findings from serious accidents are shared across the Group. A software-based solution for capturing and analysing accidents is used in all 26 production plants.

#### Occupational health services

Geberit implements various measures in order to avoid health hazards at the workplace. At several production sites, a company physician is on hand or can be called out if needed. Depending on the risk classification of the particular activity, preventative measures are implemented, which include regular occupational medical examinations in the ceramic plants. In addition, emphasis is placed on noise pollution and ergonomics.

#### Say of employees

96% of all employees worldwide are represented through an occupational health and safety panel or safety committee, in which employer and employee representatives can discuss occupational health and safety issues. These panels are created on behalf of the management and involve all levels of the organisation as well as various specialist roles (including physicians, works council, occupational safety specialists). Employees are also involved in Geberit Safety System processes, such as the risk assessment of workplaces and accident investigations.

#### Training on occupational health and safety

Training sessions on occupational health and safety are held on a regular basis. At Welcome events, new employees are given information about local health and safety regulations. At production and logistics sites, supervisors also hold workplace-specific training sessions on work-related hazards.

In production and logistics, an eLearning programme is used to help employees to correctly identify and rectify danger areas in the workplace. In the reporting year, it was rolled out at seven more plants.

#### Promotion of employee health

Geberit promotes the health and well-being of its employees throughout the Group with various precautionary healthcare programmes and opportunities, such as sports facilities and anti-smoking seminars. Comprehensive healthcare programmes are offered to 82% of the workforce.

Particular emphasis is placed on the ergonomic organisation of the workplace, especially in the ceramics plants. For example, ergonomic improvements are being achieved by optimising the packaging processes for pipes at the plant in Givisiez (CH), increasing the use of robots in Lichtenstein (DE) and Koło (PL), and introducing lifting aids in casting shops at the plants in Gaeta (IT) and Carregado (PT).

In addition, managers are trained in health-conscious management, and reintegration counselling is available to support the return to work of employees after a long-term absence due to illness.

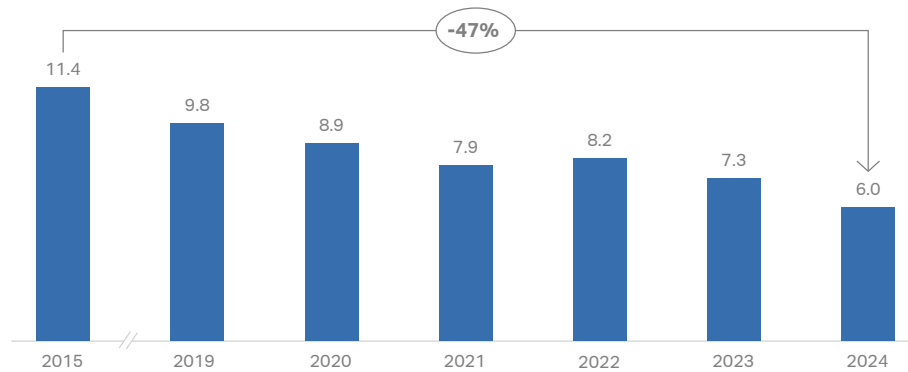
## Accidents and days lost

The company ensures safe and clean workplaces in its production sites by continuously optimising and modernising its plants and processes. This includes measures such as introducing an appliance for deburring sharp sheet edges when manufacturing installation modules, replacing hazardous substances and implementing measures to reduce dust and noise emissions – such as technical noise reduction measures in the Shanghai plant. The effectiveness of the measures is evaluated by standardised reporting on occupational health and safety.

In the reporting year, 111 accidents were recorded (previous year 132) and 2,275 lost working days due to occupational accidents (previous year 2,177). The statistics show only those occupational accidents suffered by employees and apprentices that occurred during working hours or business travel and led to lost working time of one working day or more. The most frequent injuries were bruising to the body and cuts and stab wounds on hands. In the reporting year, the accident frequency decreased to a value of 6.0 (previous year 7.3), which corresponds to a reduction of 17.8%. The accident severity increased by 3.1% to a value of 123.4 (previous year 119.7) in the same period. Since 2015, the AFR has fallen by 47.4% and the ASR by 40.2%.

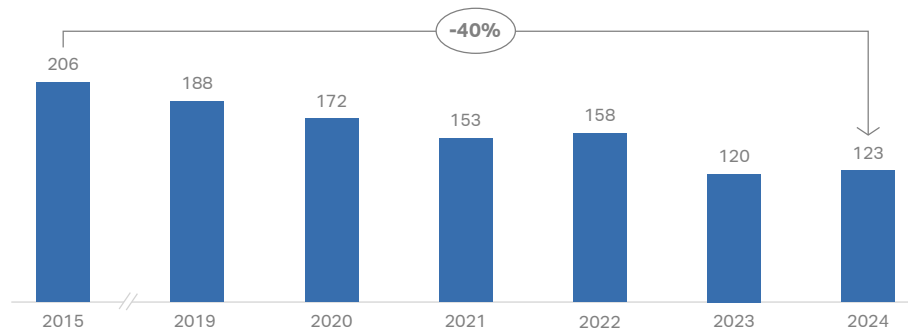
### Accident Frequency Rate (AFR)

Occupational accidents with lost time of  $\geq 1$  working day per million working hours



### Accident Severity Rate (ASR)

Lost work days per million working hours



In 2024, there was one severe accident and no fatal accidents. Furthermore, the Group-wide absenteeism rate due to accidents and absences due to illness based on regular working hours was 5.2% (previous year 5.2%). Illness-related absences accounted for 98.4% of this rate (previous year 98.4%).

Further key figures can be found under [→ Tables of key figures > Social matters](#).

### Work-related illness

Around 50% of employees in ceramic production are regularly exposed to increased levels of quartz dust. Technical, organisational and personal protective measures are in place, including defined minimum standards for personal protective equipment and hygiene. Geberit makes substantial efforts towards either avoiding the exposure of employees to these risks (e.g. through the installation of additional glazing robots) or minimising this exposure (e.g. through the implementation of silos for micronised silica with direct automatic filling, using low air pressure and extraction devices). Furthermore, the employees regularly undergo occupational medical examinations, including lung checks and X-rays.

## Social responsibility

| GRI 201-1 | GRI 203-1 |

### Management approach

The handling of water is one of Geberit's core competencies. The company sees its key contribution to environmental and socially sustainable development in access to clean drinking water and improving hygienic standards. To do this, it is committed to high-quality products and services, innovation and professional training.

Impacts, risks and opportunities

The Geberit Group takes part in social projects with the goal of contributing to the development of disadvantaged regions. However, if this commitment is not taken seriously, this can give rise to reputation risks. As a result, the company's social commitment focuses on its own key area – access to water and sanitary infrastructure – and is based on long-term partnerships with politically independent social institutions.

### Management system

The strategy for social commitment at the company is based on two central pillars: on the one hand, on creating inclusive employment possibilities both in its own plants and in the immediate vicinity of its sites through the support of neighbouring workshops for people with disabilities (→ Diversity and equal opportunity); on the other, on improving the sanitary infrastructure, plus the promotion of professional training in sanitary technology in countries and regions where the sanitary infrastructure is lacking. The local companies are responsible for collaborations with local workshops. Corporate Communications in collaboration with Geberit International Sales AG is responsible for activities aimed at improving the sanitary infrastructure, hygienic standards and vocational training in poorer countries and regions.

Since 2008, Geberit has been carrying out projects with apprentices in regions with insufficient sanitation, where they renovate sanitary facilities in educational or social institutions under professional supervision. The annual project improves the quality of the sanitary infrastructure on site while also promoting the personal and professional development of the apprentices. The projects contribute to the UN Sustainable Development Goals → [SDG Reporting](#), particularly Goal 6 calling for "equitable access to clean drinking water and basic sanitation".

Since 2024, Geberit has also supported the training programme in Kenya run by the Hilti Foundation and the Swiss foundation Swisscontact. In this programme, young people learn how to become sanitary specialists and electrically skilled persons over a period of two years in line with the Swiss model of dual vocational training – partly at the training centre in Karen near Nairobi, and partly at companies. The high proportion of women of around 25% among all those taking part in the training programme is impressive. With this commitment, the company makes a direct contribution to Goal 4 of the UN Sustainable Development Goals in "ensuring inclusive and equitable quality education" → [SDG Reporting](#).

### Projects and activities

The following projects were launched or continued in the reporting year:

- Ten apprentices from Germany, Austria and Switzerland travelled to Cambodia and renovated the sanitary facilities at Svay Thom Primary School near Siem Reap in collaboration with the NGO "Kambo Project". In total, they installed twelve new toilets, five urinals and two washbasins from the Bambini series. These will benefit the 1,800 schoolchildren and 80 teachers.
- In Karen near Nairobi, Geberit financed the construction of a training centre for plumbers and provided it with the necessary equipment. The company also supported the local apprentices with scholarships, provided coaching for the teachers and training leads, and contributed to the development of the training programme. In the reporting year, 44 apprentices successfully completed their sanitary training and around 150 apprentices started the training programme.
- Despite the war, Geberit continued its long-standing project for supporting the professional training of plumbers in Ukraine. By mid-2024, 479 people – including 14 women – completed the training programme, with an additional 1,057 people taking part in various further training courses. 585 students started the training programme. Furthermore, 19 vocational schools were supported with material.

### Infrastructure investments and promoted services

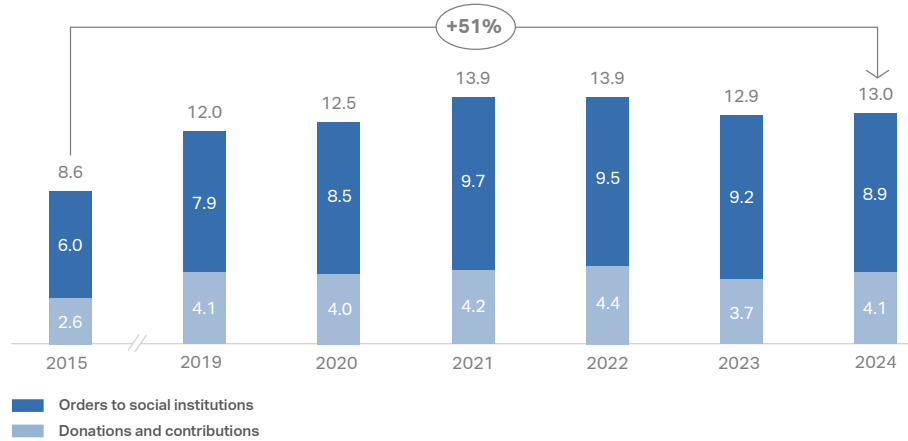
Donations and financial contributions, including product donations, totalling CHF 4.1 million (previous year CHF 3.7 million) were made in 2024.

For many years, the Geberit Group's social commitment has been supplemented by a multitude of other initiatives at a local level, particularly in the area of inclusion. At various Group sites in Europe, such as Germany, Austria, Poland, France and Switzerland, for example, assembly and packaging work is regularly awarded to workshops for people with disabilities. In the reporting year, this work amounted to around CHF 8.9 million (previous year 9.2 million).

Since the reference year 2015, the total amount from donations and contributions to charitable organisations has increased by around 50% from CHF 8.6 million to CHF 13 million, see figure:

### Donations and contributions to charitable organisations since 2015

in CHF million



As a basic principle, all social projects carried out by Geberit are regularly checked by company employees in the respective country or in partnership with non-governmental organisations – even after the completion of the corresponding projects. All donations are neutral from a party-political point of view. No donations were made to parties or politicians. This is ensured globally as part of the annual audit of the [→ Code of Conduct](#).

Further key figures can be found under [→ Tables of key figures > Social matters](#).

## Tables of key figures

### Social matters

| GRI 2-7 | GRI 201-1 | GRI 401-1 | GRI 403-9 | GRI 404-1 | GRI 405-1 |

#### Workforce

	2024	Share %	2023	Share %
Germany	3,169	28.5	3,131	28.6
Poland	1,584	14.3	1,535	14.0
Switzerland	1,357	12.2	1,346	12.3
Austria	553	5.0	536	4.9
Italy	546	4.9	562	5.1
Ukraine	478	4.3	462	4.2
Portugal	363	3.3	382	3.5
China	354	3.2	359	3.3
Others	2,706	24.3	2,634	24.1
<b>Total</b>	<b>11,110</b>	<b>100.0</b>	<b>10,947</b>	<b>100.0</b>
Production	6,301	56.7	6,240	57.0
Marketing and sales	3,148	28.3	3,085	28.2
Administration	998	9.0	970	8.9
Research and development	380	3.4	378	3.4
Apprentices	283	2.6	274	2.5
<b>Total</b>	<b>11,110</b>	<b>100.0</b>	<b>10,947</b>	<b>100.0</b>
Permanent	9,565	86.1	9,591	87.6
Temporary	1,545	13.9	1,356	12.4
<b>Total</b>	<b>11,110</b>	<b>100.0</b>	<b>10,947</b>	<b>100.0</b>
Full-time	10,493	94.4	10,347	94.5
Part-time	617	5.6	600	5.5
<b>Total</b>	<b>11,110</b>	<b>100.0</b>	<b>10,947</b>	<b>100.0</b>
Management	861	7.7	853	7.8
Employees	10,249	92.3	10,094	92.2
<b>Total</b>	<b>11,110</b>	<b>100.0</b>	<b>10,947</b>	<b>100.0</b>

Information in full-time equivalents

#### Diversity

		Management %	Employees %	Total %
<b>As of December 31, 2024</b>				
Proportion of female employees		20	25	25
Age structure of employees	> 45 years	66	43	45
	30 – 45 years	34	41	41
	< 30 years	0	15	14
<b>As of December 31, 2023</b>				
Proportion of female employees		19	25	24
Age structure of employees	> 45 years	65	44	46
	30 – 45 years	35	41	41
	< 30 years	0	14	13



## Fluctuation

Excl. natural departures		2024	Rate %	2023	Rate %
Age group	> 45 years	217	4.5	200	4.1
	30 – 45 years	268	6.8	343	8.6
	< 30 years	92	11.3	150	18.5
Gender	Female	153	6.5	224	9.6
	Male	424	5.9	469	6.4
Region	Germany	142	5.2	146	5.3
	Poland	73	5.6	79	6.0
	Switzerland	86	7.1	90	6.6
	Austria	38	7.5	56	10.7
	Italy	42	8.1	25	5.4
	Ukraine	19	4.8	36	8.5
	Portugal	19	6.1	18	6.0
	China	18	8.9	30	14.2
	Others	140	5.9	213	9.0
<b>Total</b>		<b>577</b>	<b>6.0</b>	<b>693</b>	<b>7.2</b>

Number of departures divided by permanent FTE (average); natural departures include retirements.

Incl. natural departures		2024	Rate %	2023	Rate %
Age group	> 45 years	385	8.0	384	7.9
	30 – 45 years	272	6.9	355	8.9
	< 30 years	92	11.3	171	21.0
Gender	Female	203	8.6	290	12.4
	Male	546	7.6	620	8.5
Region	Germany	218	7.9	247	9.0
	Poland	90	6.9	93	7.0
	Switzerland	115	9.4	111	8.2
	Austria	45	8.9	74	14.2
	Italy	43	8.3	27	5.8
	Ukraine	22	5.6	37	8.7
	Portugal	25	8.0	26	8.7
	China	23	11.3	35	16.6
	Others	168	7.1	260	11.0
<b>Total</b>		<b>749</b>	<b>7.8</b>	<b>910</b>	<b>9.4</b>

Number of departures divided by permanent FTE (average); natural departures include retirements.

## Training and education

Hours per employee	2024	2023	Deviation %
Women	12.9	13.1	-1.6
Men	14.4	14.9	-3.5
Management	12.2		
Employees	14.2		
<b>Training and education Group</b>	<b>14.0</b>		

From 2023 without vocational school hours for apprentices

## Personnel expenses

	2024 MCHF	2023 MCHF	Deviation %
Wages and salaries	588.6	581.8	1.2
Pension contributions	42.4	29.5	43.7
Other social benefits	108.4	104.0	4.2
Other personnel expenses	46.1	34.5	33.6
<b>Total</b>	<b>785.5</b>	<b>749.8</b>	<b>4.8</b>

## Social engagement

	Unit	2024	2023	Deviation %
Donations and contributions <sup>1</sup>	MCHF	4.1	3.7	9.8
Orders to social institutions	MCHF	8.9	9.2	-3.3
Charitable work	Hours	2,780	2,790	-0.3

<sup>1</sup> Reallocation of expenses for donations and contributions

## Health and safety

	2024	2023	Deviation %
Number of occupational accidents	111	132	-15.9
Accident frequency rate (AFR) <sup>1</sup>	6.0	7.3	-17.8
Lost days due to occupational accidents	2,275	2,177	4.5
Accident severity rate (ASR) <sup>2</sup>	123.4	119.7	3.1

<sup>1</sup> Number of occupational accidents with lost time of one working day or more per million working hours (AFR: Accident Frequency Rate)

<sup>2</sup> Number of days lost per million hours worked (ASR: Accident Severity Rate)

## Absenteeism rate per region

2024	Illness %	Accident %	Total %
Europe	5.38	0.08	5.46
Asia	2.40	0.00	2.40
USA	2.20	0.42	2.61
Others	1.18	0.00	1.18
<b>Absenteeism rate Group</b>	<b>5.08</b>	<b>0.08</b>	<b>5.16</b>

Absenteeism rate based on regular working hours

2023	Illness %	Accident %	Total %
Europe	5.37	0.08	5.45
Asia	2.17	0.01	2.18
USA	2.20	0.36	2.56
Others	1.32	0.00	1.32
<b>Absenteeism rate Group</b>	<b>5.07</b>	<b>0.08</b>	<b>5.15</b>

Absenteeism rate based on regular working hours

# Governance matters

## Corporate culture

| GRI 2-12 | GRI 2-23 | GRI 2-24 | GRI 2-25 | GRI 2-26 | GRI 2-27 |

### Management approach

To be able to operate internationally as a multinational company, clear rules of conduct are required. As a result, compliance and the adherence to applicable laws and regulations in the relevant areas comprises several guidelines for social, economic and environmental responsibility.

Impacts, risks and opportunities

A lack of care when observing ethical and social standards can encourage violations within the company and when dealing with external stakeholders, which could then lead to damages on both an individual (discrimination, health issues, changing jobs) and business level (distorting fair competition). Unclear structures and poor business management also bring the risk of a loss of trust among consumers and investors, plus damage to the company's reputation. Conversely, a good corporate culture can enhance the company's reputation and lead to increased employee satisfaction and overall productivity.

### Values and codes of conduct

The successful implementation of the corporate and sustainability strategy at Geberit is based on core values such as integrity, modesty, team spirit, enthusiasm and an ability to embrace change. These values are defined in the → [Geberit Compass](#) and → [Geberit Code of Conduct](#), which have been defined and adopted by the Board of Directors and Group Executive Board. The Compass describes the cornerstones of the corporate culture, including the joint basis for action ("Our mission"), values, operational principles and success factors. It is reviewed annually as part of the strategy process and updated, when required. A comprehensively revised version of the Compass will be introduced in 2025.

Due to its market position and size, the Geberit Group is an important company in the Swiss industrial landscape and in its own sector. This is why the company feels compelled to play a pioneering role when it comes to ethical and social matters. The → [Geberit Code of Conduct for Employees](#) is a useful tool here. The Code of Conduct for Employees defines the principles of the corporate culture. It describes basic principles such as the respect for human rights, and defines ethical and social standards and guidelines for day-to-day work in the company and on its behalf. It also forms the basis for reviewing compliance with laws and due diligence obligations. The Code of Conduct for Employees was introduced in 2007 and updated in 2015. The version revised in the reporting year will be introduced in 2025.

The principles defined in the Code of Conduct for Employees include the respect for human rights, plus diversity and equal opportunity. With a non-discrimination approach that extends beyond the prevention and sanctioning of discrimination, Geberit makes a contribution to the elimination of social and systemic inequalities.

The Code of Conduct forbids discrimination as defined in the International Labour Organization (ILO) core labour standards. Neither discrimination nor workplace bullying on the basis of skin colour, gender, religion, creed, nationality, age, sexual orientation, physical or mental handicap, marital status, political views or other characteristics protected by law are tolerated. The company aims to offer a safe working environment for its employees. All forms of workplace violence, including threats, threatening gestures, intimidation, attacks and similar forms of behaviour are forbidden. Compliance with the Code is verified annually as part of a Group-wide survey in order to minimise risks due to violations of the principles of non-discrimination.

Furthermore, Geberit is committed to ensuring social, economic and environmental responsibility and integrity in the supply chain. The → [Code of Conduct for Suppliers](#) ensures adherence with high standards in the entire value chain.

### Implementation of norms and standards

Geberit has established an effective, decentralised compliance system to ensure that its conduct is both ethical and legally compliant. The system comprises various elements such as guidelines, continuous training, job orientation for new employees, eLearning campaigns, compliance-related audits, annual reporting on the Code of Conduct and the Geberit Integrity Line – a whistleblower hotline for employees and suppliers.

Activities worthy of particular mention include the following:

- **Training courses:** All new employees at Geberit are trained on the Code of Conduct as part of the Welcome events, particularly on the topics of corruption, IT misuse, workplace bullying and sexual harassment. Training sessions on data protection are also held in the European markets, while event- and topic-specific training in the area of antitrust legislation is additionally carried out at the relevant companies and business areas of the Group. Information and measures for raising awareness are regularly provided via the Geberit Intranet (GIN), which has also been available to all employees via mobile app since 2020.
- **Certification:** The Geberit Group has a → Group certificate in accordance with ISO 9001 (quality), ISO 14001 (environment) and ISO 45001 (occupational health and safety) that is valid until 2027. All production plants, the logistics centre in Pfullendorf (DE) and the management company incorporating all Group functions at headquarters in Rapperswil-Jona (CH) are certified in accordance with ISO 9001 (quality), ISO 14001 (environment) and ISO 45001 (occupational health and safety). In addition, five plants are certified in accordance with ISO 50001 (energy) and nine sales companies in accordance with ISO 9001 (quality).
- **Audit management:** The audit tool developed in 2020 and implemented in 2021 was also further developed. This enables the digital management of internal and external audits and provides an overview of the measures and their implementation as part of the process improvement. Furthermore, the Group-wide availability of the tool makes it easier to share best practices.
- **Regular inspections:** In the areas of employee protection and human rights, the company acts in line with the UN Guiding Principles and → Art. 964a ff. of the Swiss Code of Obligations (CO). As the Group is active globally – including in at-risk regions – adherence to human rights (see → Code of Conduct) is inspected annually in all companies. For further information with regard to the implementation of due diligence obligations and compliance in procurement, see → Procurement.

### Ethical advice and concerns

According to the → Geberit Code of Conduct, employees who openly address irregularities which represent breaches of applicable law, ethical standards or the Code of Conduct are acting correctly. In doing so, Geberit employees are contributing to their own protection, that of their colleagues and the protection of the company's rights and interests.

If issues should occur, employees should seek a personal meeting with their supervisor. The Geberit Integrity Line is available to all employees as a whistleblower hotline in the corresponding language. The service is intended to enable employees to anonymously report cases that represent breaches of applicable law, ethical standards or the Code of Conduct. The Integrity Line is operated by an external company with experience in this area, and is available seven days a week around the clock. It meets the requirements set by the EU Whistleblower Directive. In addition to the Group-wide reporting point, an additional national reporting channel has also been set up in Poland for completing the implementation of national laws adopted based on the EU Whistleblower Directive. Two minor cases were recorded by the Integrity Line for employees in the reporting year.

Geberit expects the business activity of its partners along the value chain to be correct in every respect. The mandatory central requirements for suppliers and business partners are defined in a → Code of Conduct for Suppliers. Among other aspects, this document focuses on the areas of human rights (including child and forced labour), occupational health and safety, remuneration, environmental protection as well as integrity (including bribery and corruption). Since 2017, an Integrity Line has also been available to suppliers for anonymously reporting irregularities in the procurement process or non-compliance with the Code of Conduct for Suppliers. There were no reports from suppliers in the reporting year.

### Compliance with laws and regulations

Compliance with the provisions of the Code of Conduct is ensured by an effective, decentralised compliance system. The following topics are the responsibility of the respective departments:

- Antitrust legislation (→ GRI 206), corruption (→ GRI 205) and data protection (→ GRI 418): Corporate Legal Services
- Product liability (GRI → 416, → 417): Corporate Product Quality
- Fundamental employee rights (→ Communication on Progress UNGC, sections on human rights and labour): Corporate Human Resources
- Environment, health and safety in production and logistics (GRI → 403): Corporate Sustainability
- Supply chain laws and implementation of due diligence obligations in the supply chain (→ CO 964 "Environmental and social issues"): Corporate Purchasing

It is expected that all employees are familiar with and understand this Code of Conduct and act accordingly without exception.

A comprehensive review on compliance with the Code of Conduct takes place as part of the annual reporting. All companies receive over 60 questions on the listed key topics. In addition, the Internal Audit Department conducts on-site audits. These also comprise separate interviews with the managing directors of the individual companies on the topics mentioned in the Code of Conduct. The respective information is verified. The findings from the survey and audits form the basis for the annual Compliance Report submitted to the Board of Directors and Group Executive Board and are published in accordance with the GRI guidelines in this report. Non-compliance with the Code of Conduct will be systematically sanctioned.

The compliance organisation was last audited in 2021 by the auditing company KPMG. In addition, internal audits with compliance reviews took place at 19 companies of the Geberit Group in the reporting year.

In the reporting year, a fine of around 18,000 euros was imposed in line with national provisions in connection with an occupational accident in the previous year. Otherwise, there were no violations against occupational health and safety or environmental regulations.

For further information on the topic of compliance, see → [Business Report > Business and financial review > Financial Year 2024 > Compliance](#).

## Antitrust legislation

| GRI 205-1 | GRI 205-2 | GRI 205-3 | GRI 206-1 |

### Management approach

Geberit relies on a strong governance and compliance culture that promotes transparency and ethical conduct. The protection of antitrust legislation, including the topics of anti-corruption and fair competition, is part of the norms and standards that are defined in the → [Code of Conduct for Suppliers](#), with compliance verified annually, see → [Business Report > Corporate Governance > Board of Directors > Information and control instruments vis-à-vis the Group Executive Board](#), → [ESG Governance](#) and → [Corporate culture > Compliance with laws and regulations](#).

Impacts, risks and opportunities

Due to its strong market position and European market leadership in the field of sanitary products, the Group attaches particular importance to the topic of fair and free competition, and addresses this as a separate module in the sustainability strategy. Anti-competitive behaviour has a significant impact on the market and on relationships with customers, suppliers and competitors. Risks in connection with antitrust legislation include the distortion of market structures, a loss of trust, and legal and financial consequences. Conversely, opportunities can be seen in the strengthening of the company's integrity and establishing long-term business relationships.

### Measures and incidents

As a member of Transparency International Switzerland and the UN Global Compact, Geberit is required to adhere to international anti-corruption standards. The company follows a zero-tolerance approach when it comes to corruption. Regular compliance audits and a whistleblowing system help to uncover potential violations. For further information on the compliance system, see → [Corporate culture > Implementation of norms and standards](#). New employees receive training on the → [Code of Conduct](#) and preventing corruption. All employees are informed regularly on internal guidelines and new training materials via the Intranet. Compliance with the guidelines is monitored at all Group companies. According to the annual survey carried out at all Geberit Group companies and the audits conducted by the Internal Audit Department, there were no cases of corruption in 2024.

In the reporting year, the antitrust legislation guidelines at the Geberit Group were fully revised and introduced taking into account current statutory requirements and institutional practice. Employees are provided with an eLearning programme for determining the basics of antitrust legislation, which was updated in the previous year. Additionally, comprehensive general and topic-related courses for the in-depth teaching of knowledge relating to antitrust legislation were continued. An internal antitrust audit was carried out at four sales companies. In the reporting year, there were no allegations, court action or fines arising from non-compliance with antitrust legislation.

## Procurement

| GRI 2-6 | GRI 2-23 | GRI 308-1 | GRI 308-2 | GRI 403-7 | GRI 408-1 | GRI 409-1 | GRI 414-1 | GRI 414-2 |

### Management approach

Geberit's production processes entail a high in-house production depth. The purchased materials are largely raw materials and semi-finished products with a high share of raw materials. As such, material costs constitute a low share of net sales. A prudent procurement strategy with a strong local orientation, institutionalised purchase processes and a strong focus on cooperative relationships with suppliers help to ensure that raw materials are available. Owing to a high in-house production depth as well as the very high share of Western European suppliers, the general risk profile of the supply chain in terms of environmental and social risks is relatively low.

Impacts, risks and opportunities

Geberit is accountable for social, environmental and economic impacts in the upstream value chain. The activities at suppliers result in indirect environmental impacts (Scope 3 emissions). The supply chain also poses potential risks for the company, particularly if standards are not adhered to by suppliers. This could lead to a loss of reputation, regulatory challenges, reduced planning certainty and legal consequences. Opportunities exist in the optimisation of the supply chain through close collaboration and in resource-saving processes that both save costs and promote environmentally responsible activities.

### Management system

The business activity of partners along the value chain is expected to be correct in every respect. The mandatory central requirements for suppliers and business partners are defined in a → [Code of Conduct for Suppliers](#). The Code of Conduct for

Suppliers is available in 15 languages. All suppliers are required to comply with the Code of Conduct for Suppliers, which includes international standards such as the UN Global Compact, the Universal Declaration of Human Rights, and the ILO Declaration on Fundamental Principles and Rights at Work, plus due diligence obligations according to Art. 964a ff. of the Swiss Code of Obligations (CO). The Code comprises specific guidelines in areas such as human rights (including child and forced labour), occupational health and safety, pay, environmental protection as well as integrity (including bribery and corruption), and requires suppliers to demonstrate compliance with these provisions. In the event of violations, corrective measures are taken. In case of repeated violations, the business relationship can be terminated. Since 2017, an → Integrity Line has also been available to suppliers for anonymously reporting irregularities in the procurement process or non-compliance with the Code of Conduct for Suppliers.

Effective management of environmental and social criteria at suppliers assists compliance with laws, human rights and working conditions. Responsibility for implementation of the management system in Corporate Purchasing lies with Supply Chain Compliance & Sustainability.

Procurement is controlled globally by lead buyers who are responsible for the material groups. A new procurement strategy has been in place since 2021 that aims for a holistic assessment ("total value of ownership") focusing on environmental and social aspects. New employees in procurement receive training in the process of environmental and socially responsible procurement, and sustainability also forms part of an employee's annual appraisal meeting. Additional training for lead buyers also takes place on a regular basis.

The highest possible levels of transparency are pursued when assessing suppliers. All partners are assessed according to standardised criteria, such as the company, quality, sustainability, price, procurement, delivery reliability, production and technology. The selection usually includes a quality audit covering inspections of environmental and occupational safety issues. In the event of inconsistencies, an in-depth audit is conducted.

#### Risk analysis

Supplier management – which has been in place since 2007 – incorporates risk management for environmental, occupational safety and human rights matters. Suppliers are assigned to a risk category depending on production location and material group. The classification is reviewed annually. Audits for suppliers in the highest risk category are carried out with external partners.

In addition to the risk-based approach, a concept is being developed for more intensive collaboration with suppliers in the areas of compliance and CO<sub>2</sub> reduction (Scope 3). In the reporting year, alternatives to plastic and metal were analysed and the availability of CO<sub>2</sub> data inspected.

For further information, see → [Business Report > Business and financial review > Financial Year 2024 > Procurement](#).

#### Key figures

In 2024, Geberit procured raw materials (28.1%), semi-finished products (45.0%), and finished products (29.0%) with a procurement value of CHF 850 million (previous year CHF 883 million) from 1,481 suppliers around the globe. The purchased raw materials and semi-finished products primarily come from suppliers in Western Europe (83.3% of procurement value). The share of the procurement volume from Eastern Europe amounts to 6.8%, that from Asia 8.9%, from America 0.8% and from Africa 0.2%.

For further information, see → [Business Report > Business and financial review > Financial Year 2024 > Procurement](#).

#### Measures and incidents

In the reporting year, 157 suppliers (previous year 168) were identified in the highest risk category, which corresponds to 7% (previous year 6%) of the direct procurement value of Geberit.

In 2024, seven audits were carried out at suppliers with increased risk in Serbia, China and India. The most important obligations in the Code of Conduct and the due diligence obligations related to human rights, social aspects and the environment were complied with; appropriate corrective measures were agreed in cases of non-compliance. Most of these cases related to structural defects, deficiencies in occupational safety or the insufficient recording and documentation of hours worked. Implementation of the agreed corrective measures is checked and documented promptly by Geberit. No violations were reported via the Integrity Line in 2024. All new suppliers undertook to comply with the Code of Conduct for Suppliers, with over 95% of the procurement value already covered by suppliers who have signed the Code.

#### Reduction of risks at business partners

Geberit sets great store by the occupational health and safety of business partners. Suppliers also commit to ensuring occupational safety and health-promoting working conditions in their operations and supply chain in the Code of Conduct for Suppliers. This is systematically examined as part of supplier audits. No incidents were reported in the reporting year.

#### Conflict minerals

As Geberit neither directly imports nor processes conflict minerals (tin, tantalum, tungsten, gold) in the EU or Switzerland, it is not deemed to be an "importer" within the meaning of EU Regulation 2017/821 or Art. 964j ff. of the Swiss Code of

Obligations (CO). If products containing such metals are shipped to the USA, the provisions of the Dodd-Frank Act (Sec. 1502) apply.

Child and forced labour

Geberit categorically rejects child and forced labour. The avoidance of such practices aids the protection of human rights and maintains the company's reputation. Within the company, the risk is considered as very low because of a high in-house production depth and quality requirements. The Code of Conduct for Suppliers requires adherence to the ILO core labour standards.

According to the annual Group-wide inspection, there were no cases of child, forced or compulsory labour revealed in 2024. There were likewise no such cases of child, forced or compulsory labour uncovered during the audits carried out at suppliers. Furthermore, the analysis of child labour at high-risk suppliers did not give rise to any reasonable suspicions. Geberit's due diligence obligations have been safeguarded by an established risk management system for several years.

## Customer relations

| GRI 2-6 | GRI 2-29 | GRI 416-1 | GRI 416-2 | GRI 417-1 | GRI 417-2 | GRI 417-3 | GRI 418-1 |

### Management approach

Geberit sells products to customers in 120 countries via subsidiaries in 52 countries. The most important part of the market cultivation measures is carried out by the field service staff at the local sales companies. They are in daily contact with representatives from wholesalers, planning and plumbing companies, architecture offices and investors. Wholesalers play a key role in Geberit's three-stage → "go-to-market" model (sales model). They offer sanitary specialists the entire range of products across the various product categories.

Impacts, risks and opportunities

Geberit products pose a low risk to customers. Missing, incorrect or misleading information could potentially lead to improper use of the products and cause injuries or damage to property. Potential risks for Geberit – including with regard to data protection breaches and misleading marketing practices – essentially relate to possible complaints, plus fines and damage to the company's reputation resulting from compliance violations.

Geberit is aware of the importance of responsible marketing practices. Thanks to information at trade fairs, digital tools for specialists and end users, marketing campaigns and training courses, it is ensured that everyone has easy access to comprehensive, high-quality information.

Training courses for customers

The wide, proven range of training courses provided to customers – notably plumbers and sanitary engineers – plays a key role in the marketing and information strategy of the company. In the reporting year, some 70,000 professionals (previous year 60,000) were provided with education and further training on products, tools, software tools and installation skills at 30 Geberit Information Centres in Europe and overseas. At the same time, counter days and local and digital events were organised in numerous markets – often together with wholesalers. More than 69,000 customers (previous year 61,000) took part in such events, of which 4,000 in digital formats. Web-based seminars and training courses also occupy an important place in the training offer of the sanitary technology group. A total of 23,000 people took part in the reporting year (previous year 18,000). This figure also includes those who participated in the Geberit Digital Campus, an online training platform that offers eLearning courses on a range of different skills as part of a self-study programme and is now available in ten markets.

### Customer health and safety

The health and safety of customers is of the highest importance to Geberit, who ensures this at all times through the implementation of strict standards. The company's own products and services are generally associated with a low risk for customers. This is the result of a preventive approach and comprehensive quality planning that ensures that the health and safety requirements are met in each phase – from development and production, to storage, installation and use, all the way through to disposal.

Products undergo a defined quality assurance process from the first draft. Product Development is responsible for ensuring that the products comply with all standards and statutory requirements, and are safe and user-friendly. The independent Product Quality department monitors the necessary inspections. Additionally, many products are inspected and certified externally.

Potential complaints following market launch are processed efficiently. Errors are analysed and sustained corrective measures initiated in cooperation with Sales, Production and Development. If there is an increased risk, this is communicated appropriately to customers. This is ensured by Geberit's technical editorial staff, see → [Marketing and product labelling](#).

Throughout the Group, there were no court judgements or warnings against Geberit in the reporting year involving contraventions of regulations on the health and safety of products and services or product and service information.

Furthermore, no sanctions were imposed due to non-compliance with product liability regulations.

## Marketing and product labelling

Marketing & Brands is responsible for the labelling of products and services. The Technical Documentation department that forms part of Marketing & Brands ensures that product and application information is conveyed correctly, in accordance with laws and to the appropriate target groups. The safe handling and correct labelling of products is ensured by detailed manuals based on the prevailing standards and laws.

Specialists from sanitary companies, planning offices and trading companies can find relevant information online. Understandable, detailed manuals simplify the installation and mounting of products. Handbooks and brochures offer additional information for plumbers, architects and engineers. In addition, Geberit provides product and safety data sheets for all products.

Requirements for product information and labelling

Products operated with electricity, gas or dangerous substances must be appropriately labelled in accordance with the prevailing laws and in the corresponding language.

Plastic parts should be labelled when possible to aid recycling. One of Geberit's long-term goals is the creation of a material passport for each product containing information on the product materials used and their ecological footprint.

Geberit has joined forces with the Unified Water Label Association (UWLA, formerly the European Bathroom Forum) to work on a European label that can be used for a wide range of sanitary products. This is an all-encompassing, voluntary and flexible instrument launched by the sanitary industry to support EU targets on resource efficiency (Green Deal).

Since 2012, Geberit has been creating environmental product declarations (EPD) for individual products, which present relevant, comparable and verified environmental data on products in a transparent manner, see → [Eco-design](#).

In the reporting year, there were two minor cases of insufficient labelling that were corrected, and no violations in connection with marketing practices.

## Data protection

In the area of data protection, numerous enquiries from Group companies are dealt with, with the prime focus on IT, HR, marketing and communication. Several Group companies were subjected to an internal data protection audit. Based on a newly created audit concept, there was an increasing focus on HR in the reporting year. Ongoing training sessions are held for data protection coordinators as well as for employees from various departments; 120 people took part in these training sessions during the reporting year. Additionally, a fully revised eLearning programme on data protection was launched, which was completed by around 4,000 employees in the reporting year.

In the reporting year, there were no known complaints concerning violations of data protection relating to customers.

## Digitalisation/BIM

As digital tools are playing an increasingly important role in market cultivation, a dedicated team at Group level and in selected test markets takes care of the development and launch of digital solutions.

Applications

Geberit provides B2B and B2C customers with various applications for assisting in the selection, planning and calculation of sanitary installations and in the commissioning and maintenance of devices, see → [Business Report > Business and financial review > Financial Year 2024 > Customers](#).

Technical documentation

The digitalisation of technical documentation is also continuing at a rapid pace. Since 2024, customers have been consistently directed towards the online catalogues. As a result, it has been possible to reduce the amount of printed catalogues by around 60% to date. Furthermore, documents accompanying the products are increasingly provided online, meaning users can access digital installation documents and manuals via QR code.

BIM

With the interdisciplinary planning method BIM (Building Information Modelling), the entire planning and building process can be optimised. BIM enables architects, sanitary engineers, building product manufacturers and building owners to share information efficiently. For a number of years now, Geberit has been providing BIM users with support in the form of specific product data and calculation modules. A special plug-in is available for the Autodesk Revit 3D planning software, which combines all Geberit BIM tools in one central application and enables direct access to 3D models and planning parameters that are always kept up to date. The large number of downloads – totalling over 150,000 Revit data packages per year – underlines the increasing importance of digital planning.