

Sustainability

Reporting Standards

GRI Content Index



The Geberit Group has reported in accordance with the GRI standards for the period from 1 January 2024 to 31 December 2024. For the Content Index – Essentials Service, GRI Services checked whether the GRI content index has been presented in a way consistent with the requirements for reporting in accordance with the GRI standards, and whether the information in the index is clearly presented and accessible to the stakeholders. This service was carried out on the German version of the report.

GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard	None
Omission	None

General Disclosures

GRI 2: General Disclosures 2021

The organisation and its reporting practices

GRI Standard/ Disclosure	Title	Chapter/section in text
2-1	Organisational details	Organisation: General information
2-2	Entities included in the organisation's sustainability reporting	Introduction / Basis of consolidation and reporting period
2-3	Reporting period, frequency, and contact point	Introduction / Basis of consolidation and reporting period
2-4	Restatements of information	Introduction / Basis of consolidation and reporting period
2-5	External assurance	Introduction / External assurance

Activities and workers

GRI Standard/ Disclosure	Title	Chapter/section in text
2-6	Activities, value chain, and other business relationships	Business model Value chain Procurement Customer relations
2-7	Employees	Organisation: General information Employee attraction and retention / Employment Tables of key figures Social matters / Workforce
2-8	Workers who are not employees	Organisation: General information Employee attraction and retention / Employment

Governance

GRI Standard/ Disclosure	Title	Chapter/section in text
2-9	Governance structure and composition	Governance
2-10	Nomination and selection of the highest governance body	Governance
2-11	Chair of the highest governance body	Governance
2-12	Role of the highest governance body in overseeing the management of impacts	ESG governance Corporate culture / Compliance with laws and regulations
2-13	Delegation of responsibility for managing impacts	ESG governance
2-14	Role of the highest governance body in sustainability reporting	ESG governance
2-15	Conflicts of interest	ESG governance / Dealing with conflicts of interest and critical concerns
2-16	Communication of critical concerns	ESG governance / Dealing with conflicts of interest and critical concerns
2-17	Collective knowledge of the highest governance body	ESG governance / Sustainability performance of the governance bodies
2-18	Evaluation of the performance of the highest governance body	ESG governance / Sustainability performance of the governance bodies
2-19	Remuneration policies	ESG governance / Remuneration policy for governance bodies
2-20	Process to determine remuneration	ESG governance / Remuneration policy for governance bodies
2-21	Annual total compensation ratio	Diversity and equal opportunity / Non-discrimination in the remuneration policy

Strategy, policies and practices

GRI Standard/ Disclosure	Title	Chapter/section in text
2-22	Statement on sustainable development strategy	Editorial
2-23	Policy commitments	Corporate culture / Values and codes of conduct Corporate culture / Implementation of norms and standards Procurement / Management system
2-24	Embedding policy commitments	Corporate culture / Implementation of norms and standards
2-25	Processes to remediate negative impacts	ESG governance / Dealing with conflicts of interest and critical concerns Corporate culture / Implementation of norms and standards Corporate culture / Ethical advice and concerns
2-26	Mechanisms for seeking advice and raising concerns	ESG governance / Dealing with conflicts of interest and critical concerns Corporate culture / Ethical advice and concerns
2-27	Compliance with laws and regulations	Corporate culture / Compliance with laws and regulations
2-28	Membership associations	Stakeholder engagement / Associations

Stakeholder engagement

GRI Standard/ Disclosure	Title	Chapter/section in text
2-29	Approach to stakeholder engagement	Stakeholder engagement Customer relations / Training for customers
2-30	Collective bargaining agreements	Employee attraction and retention / Key figures on working conditions

Material topics

GRI 3: Material Topics 2021

GRI Standard/ Disclosure	Title	Chapter/section in text
3-1	Process to determine material topics	Materiality analysis
3-2	List of material topics	List of material topics

Environment

Energy and CO₂

GRI 3: Material Topics 2021

GRI Standard/ Disclosure	Title	Chapter/section in text
3-3	Management of material topics	Energy and CO ₂ / Management approach

GRI 201: Economic Performance 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
201-2	Financial implications and other risks and opportunities due to climate change	Risk management / Dealing with climate-related risks and opportunities

GRI 302: Energy 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
302-1	Energy consumption within the organisation	Energy and CO ₂ / Energy consumption and energy intensity Tables of key figures Environmental matters / Energy consumption
302-2	Energy consumption outside of the organisation	Energy and CO ₂ / Energy consumption and energy intensity
302-3	Energy intensity	Energy and CO ₂ / Energy consumption and energy intensity / Energy intensity
302-4	Reduction of energy consumption	Energy and CO ₂ / Reduction measures Energy and CO ₂ / Reduction of greenhouse gas emissions Tables of key figures Environmental matters / Electricity mix
302-5	Reductions in energy requirements of products and services	Energy and CO ₂ / Reduction measures / Reductions in energy requirements of products and services

GRI 305: Emissions 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
305-1	Direct (Scope 1) GHG emissions	Energy and CO ₂ / CO ₂ and other emissions / Emissions in Scope 1 and 2 Tables of key figures Environmental matters / CO ₂ emissions
305-2	Energy indirect (Scope 2) GHG emissions	Energy and CO ₂ / CO ₂ and other emissions / Emissions in Scope 1 and 2 Tables of key figures Environmental matters / CO ₂ emissions
305-3	Other indirect (Scope 3) GHG emissions	Energy and CO ₂ / CO ₂ and other emissions / Emissions in Scope 3 Tables of key figures Environmental matters / CO ₂ emissions
305-4	GHG emissions intensity	Energy and CO ₂ / CO ₂ and other emissions / Intensity of greenhouse gas emissions
305-5	Reduction of GHG emissions	Energy and CO ₂ / Reduction of greenhouse gas emissions
305-6	Emissions of ozone-depleting substances (ODS)	Energy and CO ₂ / Other air emissions Tables of key figures Environmental matters / Air emissions
305-7	Nitrogen oxides (NO _x), sulphur oxides (SO _x), and other significant air emissions	Energy and CO ₂ / Other air emissions Tables of key figures Environmental matters / Air emissions

Water**GRI 3: Material Topics 2021**

GRI Standard/ Disclosure	Title	Chapter/section in text
3-3	Management of material topics	Water / Management approach

GRI 303: Water and Effluents 2018

GRI Standard/ Disclosure	Title	Chapter/section in text
303-1	Interactions with water as a shared resource	Water / Management approach Water / Water withdrawal and water consumption
303-2	Management of water discharge-related impacts	Water / Waste water
303-3	Water withdrawal	Water / Water withdrawal and water consumption Tables of key figures Environmental matters / Water
303-4	Water discharge	Water / Water withdrawal and water consumption Water / Waste water Tables of key figures Environmental matters / Waste water
303-5	Water consumption	Water / Water withdrawal and water consumption

Resources and circular economy

GRI 3: Material Topics 2021

GRI Standard/ Disclosure	Title	Chapter/section in text
3-3	Management of material topics	Resources and circular economy / Management approach

GRI 301: Materials 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
301-1	Materials used by weight or volume	Resources and circular economy / Key figures / Raw materials and semi-finished products Tables of key figures Environmental matters / Material usage
301-2	Recycled input materials used	Resources and circular economy / Key figures / Recycling
301-3	Reclaimed products and their packaging materials	Resources and circular economy / Key figures / Reuse of products and packaging materials

GRI 306: Waste 2020

GRI Standard/ Disclosure	Title	Chapter/section in text
306-1	Waste generation and significant waste-related impacts	Resources and circular economy / Key figures material / Raw materials and semi-finished products Resources and circular economy / Waste
306-2	Management of significant waste-related impacts	Resources and circular economy / Waste
306-3	Waste generated	Resources and circular economy / Key figures waste Tables of key figures Environmental matters / Waste
306-4	Waste diverted from disposal	Resources and circular economy / Key figures waste Tables of key figures Environmental matters / Waste
306-5	Waste directed to disposal	Resources and circular economy / Key figures waste Tables of key figures Environmental matters / Waste

Eco-design and products

GRI 3: Material Topics 2021

GRI Standard/ Disclosure	Title	Chapter/section in text
3-3	Management of material topics	Eco-design and products / Management approach

Products and innovation

GRI 3: Material Topics 2021

GRI Standard/ Disclosure	Title	Chapter/section in text
3-3	Management of material topics	Production and logistics / Management approach

Social aspects

Employee attraction and retention

GRI 3: Material Topics 2021

GRI Standard/ Disclosure	Title	Chapter/section in text
3-3	Management of material topics	Employee attraction and retention / Management approach

GRI 401: Employment 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
401-1	New employee hires and employee turnover	Employee attraction and retention / Key figures employment Tables of key figures Social matters / Fluctuation
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employee attraction and retention / Working conditions / Salaries and social benefits
401-3	Parental leave	Employee attraction and retention / Working conditions / Parental leave

GRI 404: Training and Education 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
404-1	Average hours of training per year per employee	Employee attraction and retention / Training and education Tables of key figures Social matters / Training and education
404-2	Programmes for upgrading employee skills and transition assistance programmes	Employee attraction and retention / Key figures on education and further training / Development programmes
404-3	Percentage of employees receiving regular performance and career development reviews	Employee attraction and retention / Management system / Training and education

GRI 407: Freedom of Association and Collective Bargaining 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Employee attraction and retention / Management system / Working conditions and rights Employee attraction and retention / Key figures on working conditions

Diversity and equal opportunity

GRI 3: Material Topics 2021

GRI Standard/ Disclosure	Title	Chapter/section in text
3-3	Management of material topics	Diversity and equal opportunity / Management approach

GRI 405: Diversity and Equal Opportunity 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
405-1	Diversity of governance bodies and employees	Diversity and equal opportunity / Key figures and measures / Diversity of governance bodies and employees Tables of key figures Social matters / Diversity
405-2	Ratio of basic salary and remuneration of women to men	Diversity and equal opportunity / Key figures and measures / Non-discrimination in the remuneration policy

GRI 406: Non-discrimination 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
406-1	Incidents of discrimination and corrective actions taken	Diversity and equal opportunity / Key figures and measures / Cases of discrimination

Health and safety

GRI 3: Material Topics 2021

GRI Standard/ Disclosure	Title	Chapter/section in text
3-3	Management of material topics	Occupational health and safety / Management approach

GRI 403: Occupational Health and Safety 2018

GRI Standard/ Disclosure	Title	Chapter/section in text
403-1	Occupational health and safety management system	Occupational health and safety / Management approach Occupational health and safety / Management system for occupational health and safety Occupational health and safety / Accidents and days lost
403-2	Hazard identification, risk assessment, and incident investigation	Occupational health and safety / Management system for occupational health and safety / Risk assessment and investigation of accidents
403-3	Occupational health services	Occupational health and safety / Management system for occupational health and safety / Occupational health services
403-4	Worker participation, consultation, and communication on occupational health and safety	Occupational health and safety / Management system for occupational health and safety / Say of employees
403-5	Worker training on occupational health and safety	Occupational health and safety / Management system for occupational health and safety / Training on occupational health and safety
403-6	Promotion of worker health	Occupational health and safety / Management system for occupational health and safety / Promotion of employee health
403-8	Workers covered by an occupational health and safety management system	Occupational health and safety / Management system for occupational health and safety
403-9	Work-related injuries	Occupational health and safety / Accidents and days lost Tables of key figures Social matters / Occupational health and safety Tables of key figures Social matters / Absenteeism rates
403-10	Work-related ill health	Occupational health and safety / Work-related illness

Social responsibility

GRI 3: Material Topics 2021

GRI Standard/ Disclosure	Title	Chapter/section in text
3-3	Management of material topics	Social responsibility / Management approach

GRI 203: Indirect Economic Impacts 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
203-1	Infrastructure investments and services supported	Social responsibility / Infrastructure investments and promoted service

Governance

Compliance and governance

GRI 3: Material Topics 2021

GRI Standard/ Disclosure	Title	Chapter/section in text
3-3	Management of material topics	Corporate culture / Management approach Antitrust legislation / Management approach

GRI 205: Anti-corruption 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
205-1	Operations assessed for risks related to corruption	Antitrust legislation / Measures and incidents
205-2	Communication and training about anti-corruption policies and procedures	Antitrust legislation / Measures and incidents
205-3	Confirmed incidents of corruption and actions taken	Antitrust legislation / Measures and incidents

GRI 206: Anti-competitive Behaviour 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Antitrust legislation / Measures and incidents

GRI 207: Tax 2019

GRI Standard/ Disclosure	Title	Chapter/section in text
207-1	Approach to tax	Geberit's Approach to Tax

Operations

GRI 3: Material Topics 2021

GRI Standard/ Disclosure	Title	Chapter/section in text
3-3	Management of material topics	Production and logistics / Management approach Procurement / Management approach

GRI 308: Supplier Environmental Assessment 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
308-1	New suppliers that were screened using environmental criteria	Procurement / Measures and incidents
308-2	Negative environmental impacts in the supply chain and actions taken	Procurement / Measures and incidents

GRI 403: Occupational Health and Safety 2018

GRI Standard/ Disclosure	Title	Chapter/section in text
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Procurement / Measures and incidents / Reduction of risks at business partners

GRI 414: Supplier Social Assessment 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
414-1	New suppliers that were screened using social criteria	Procurement / Measures and incidents
414-2	Negative social impacts in the supply chain and actions taken	Procurement / Measures and incidents

GRI 408: Child Labour 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
408-1	Operations and suppliers at significant risk for incidents of child labour	Procurement / Measures and incidents / Child and forced labour

GRI 409: Forced or Compulsory Labour 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Procurement / Measures and incidents / Child and forced labour

Customer relations**GRI 3: Material Topics 2021**

GRI Standard/ Disclosure	Title	Chapter/section in text
3-3	Management of material topics	Customer relations / Management approach

GRI 201: Economic Performance 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
201-1	Direct economic value generated and distributed	Direct Economic Value Added: Net sales and operating profit Economic Values Passed On: Operating expenses excluding personnel expenses, Tables of key figures Social matters, payments to providers of capital, social engagement Retained Economic Values: Investments in and divestments of property, share buyback
201-3	Defined benefit plan obligations and other retirement plans	Retirement benefit plans, Participation plans

GRI 203: Indirect Economic Impacts 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
203-2	Significant indirect economic impacts	Business model Value chain / Value creation – an overview

GRI 416: Customer Health and Safety 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
416-1	Assessment of the health and safety impacts of product and service categories	Customer relations / Customer health and safety
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Customer relations / Customer health and safety

GRI 417: Marketing and Labelling 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
417-1	Requirements for product and service information and labelling	Customer relations / Marketing and product labelling Customer relations / Requirements for product information and labelling
417-2	Incidents of non-compliance concerning product and service information and labelling	Customer relations / Requirements for product information and labelling
417-3	Incidents of non-compliance concerning marketing communications	Customer relations / Requirements for product information and labelling

GRI 418: Customer Privacy 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Customer relations / Data protection

Art. 964 a ff. CO Content Index

The chapters of the non-financial report referenced in this content index contain the reporting on non-financial matters incl. climate-related matters in accordance with Art. 964a ff. of the Swiss Code of Obligations.

General information

Art. 964a ff. CO requirement	Referenced chapter in the report on non-financial matters
	<u>Sustainability report: Introduction</u>
	<u>Business model and value chain</u>
	<u>Materiality</u>
	<u>Sustainability strategy</u>
	<u>Control and organisation of sustainability / ESG governance</u>

Non-financial matters

Art. 964a ff. CO requirement	Referenced chapter in the report on non-financial matters
Climate-related matters (TCFD)	<u>Control and organisation of sustainability / ESG governance</u> <u>Risk management</u> <u>Risk management / Dealing with climate-related risks and opportunities</u> <u>Risk management / Resilience of Geberit business model</u> <u>Climate change and environmental impact / Climate transition plan</u> <u>Energy and CO₂</u>
Other environmental matters	<u>Climate change and environmental impact / Climate transition plan</u> <u>Energy and CO₂</u> <u>Water</u> <u>Resources and circular economy</u> <u>Resources and circular economy / Waste</u> <u>Procurement</u>
Social issues	<u>Social responsibility</u> <u>Procurement</u>
Employee-related issues	<u>Employee attraction and retention / Working conditions</u> <u>Employee attraction and retention / Training and education</u> <u>Diversity and equal opportunity</u> <u>Diversity and equal opportunity / Non-discrimination and Corporate culture / Values and codes of conduct</u> <u>Employee attraction and retention / Freedom of association and Employee attraction and retention / Key figures on working conditions</u> <u>Occupational health and safety</u>
Respect for human rights	<u>Procurement / Child labour</u> <u>Procurement / Forced or compulsory labour</u> <u>Procurement / Conflict minerals</u>
Combatting corruption	<u>Antitrust legislation</u>

SASB Content Index

Geberit uses the Sustainability Accounting Standards Board (SASB) Content Index to provide structured information for investors on SASB-relevant topics. In the industry classification system provided by → SASB, Geberit is assigned to the SASB industry standard "Construction Materials". It covers, among others, companies that produce construction materials, such as plastic materials, for sale to construction firms or wholesale distributors, and that purchase raw materials from the mining and petroleum industries. Geberit offers customers high-quality sanitary products and concentrates on installation and flushing systems for sanitary facilities, piping systems for transporting water in buildings, as well as bathroom systems. More detailed information on Geberit's main business activities and product range is provided → online. The SASB Content Index makes reference to the Geberit Sustainability Performance Report which is presented in accordance with the GRI Standards.

SASB Construction Materials

Greenhouse Gas Emissions

Accounting Metric(s)	Code	Category	Location in GRI/ Sustainability Performance Report or Response
Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	EM-CM-110a.1	Quantitative	Energy and CO₂ / CO₂ and other emissions / Emissions in Scope 1 and 2 At present, Geberit is hardly affected by regulations limiting emissions as none of the ceramic plants are part of the EU ETS. For detailed key figures on greenhouse gas emissions, see Tables of key figures Environmental matters / CO₂ emissions
Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	EM-CM-110a.2	Discussion and Analysis	Energy and CO₂ Climate change and environmental impact Tables of key figures Environmental matters / CO₂ emissions

Air Quality

Accounting Metric(s)	Code	Category	Location in GRI/ Sustainability Performance Report or Response
Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) Particulate matter (PM10), (4) Dioxins/furans, (5) Volatile organic compounds (VOCs), (6) Polycyclic aromatic hydrocarbons (PAHs), and (7) Heavy metals	EM-CM-120a.1	Quantitative	1), (2), (3), (5): Energy and CO₂ / Other air emissions For detailed key figures on the environmental impact, see Tables of key figures Environmental matters / Air emissions (4), (6), (7): In terms of chemicals, producing sanitary ceramics is completely different to producing cement. For example, there is no clinkering process with related air emissions. Air emissions at Geberit primarily result from the combustion of natural gas (see positions 1, 2, 3 and 5). Therefore, these sub-disclosures are considered not to be material to our business.

Energy Management

Accounting Metric(s)	Code	Category	Location in GRI/ Sustainability Performance Report or Response
(1) Total energy consumed, (2) Percentage grid electricity, (3) Percentage alternative, (4) Percentage renewable	EM-CM-130a.1	Quantitative	(1), (2), (4): Energy and CO₂ / Energy consumption and energy intensity (3): Geberit does not consume energy from alternative sources, other than those mentioned under (4). For detailed key figures on the environmental impact, see Tables of key figures Environmental matters

Water Management

Accounting Metric(s)	Code	Category	Location in GRI/ Sustainability Performance Report or Response
(1) Total fresh water withdrawn, (2) Percentage recycled, (3) Percentage in regions with High or Extremely High Baseline Water Stress	EM-CM-140a.1	Quantitative	(1): Water / Water withdrawal and water consumption (2): Water / Waste water (3): Water / Water withdrawal and water consumption For detailed key figures on the environmental impact, see Tables of key figures Environmental matters / Water

Waste Management

Accounting Metric(s)	Code	Category	Location in GRI/ Sustainability Performance Report or Response
Amount of waste generated, percentage hazardous, percentage recycled	EM-CM-150a.1	Quantitative	<p>Resources and circular economy / Key figures / Recycling</p> <p>Resources and circular economy / Key figures / Reuse of products and packaging materials</p> <p>Resources and circular economy / Key figures for waste</p> <p>For detailed key figures on the environmental impact, see Tables of key figures Environmental matters / Waste</p>

Biodiversity Impacts

Accounting Metric(s)	Code	Category	Location in GRI/ Sustainability Performance Report or Response
Description of environmental management policies and practices for active sites	EM-CM-160a.1	Discussion and Analysis	<p>Corporate culture / Implementation of norms and standards</p> <p>Procurement / Management system</p> <p>Geberit production sites do not endanger biodiversity in protected areas. Biodiversity plays a role when procuring mineral raw materials for ceramic production. This subject was addressed and examined as part of supplier audits. During these audits, it was found that the suppliers in this sector actively address the topic of biodiversity and take appropriate measures within the context of their licence to operate.</p>
Terrestrial acreage disturbed, percentage of impacted area restored	EM-CM-160a.2	Quantitative	This data is considered not to be material to our business.

Workforce Health & Safety

Accounting Metric(s)	Code	Category	Location in GRI/ Sustainability Performance Report or Response
(1) Total recordable incident rate (TRIR) and (2) Near miss frequency rate (NMFR) for (a) full-time employees and (b) contract employees	EM-CM-320a.1	Quantitative	<p>(1): Occupational health and safety / Accidents and days lost</p> <p>Tables of key figures Social matters / Occupational health and safety</p> <p>Tables of key figures Social matters / Absenteeism rates</p> <p>Occupational health and safety / Work-related illness</p> <p>(2): This data is currently not being collected.</p>
Number of reported cases of silicosis	EM-CM-320a.2	Quantitative	Occupational health and safety / Work-related illness

Product Innovation

Accounting Metric(s)	Code	Category	Location in GRI/ Sustainability Performance Report or Response
Percentage of products that qualify for credits in sustainable building design and construction certifications	EM-CM-410a.1	Quantitative	<p>Around 42% of Group sales are covered by products with an EPD. Furthermore, the timber for around 96% of Geberit bathroom furniture is sourced from certified sustainable sources.</p> <p>For detailed information on product innovation, see Eco-design and products</p>
Total addressable market and share of market for products that reduce energy, water, and/or material impacts during usage and/or production	EM-CM-410a.2	Quantitative	<p>Since 2017, Geberit has been working on a European water label that is applicable to a range of sanitary products.</p> <p>For detailed information on product innovation, see Eco-design and products</p>

Pricing Integrity & Transparency

Accounting Metric(s)	Code	Category	Location in GRI/ Sustainability Performance Report or Response
Total amount of monetary losses as a result of legal proceedings associated with antitrust activities and price fixing	EM-CM-520a.1	Quantitative	<p>Corporate culture / Compliance with laws and regulations</p> <p>Antitrust legislation / Measures and incidents</p>

SDG Reporting

As a European industry leader in the sanitary sector, Geberit develops innovative solutions for efficient water use. With water-saving products, the company actively contributes to the protection of scarce drinking water resources and promotes sustainable construction worldwide.

In 2022, Geberit further strengthened its climate protection efforts with a comprehensive CO₂ strategy. Additionally, the company is committed to the training and education of employees as well as customers.

Geberit's sustainability strategy supports the United Nations' 2030 Agenda and focuses on four of the 17 Sustainable Development Goals (SDGs), where the company can make the greatest social impact:

- **SDG 4: Quality Education**
- **SDG 6: Clean Water and Sanitation**
- **SDG 11: Sustainable Cities and Communities**
- **SDG 13: Climate Action**



Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Modules in the Geberit sustainability strategy or chapters in the sustainability report that are relevant to this goal:

- Employee attraction and retention
- Social responsibility
- GRI 404
- Customer relations

Relevance for Geberit As a technology-oriented company, Geberit is reliant on the innovative strength of its employees. Encouraging further qualifications and innovative performance plays a key role in the education and further training of employees. By sharing knowledge and building up know-how at the customers', Geberit makes a significant contribution to the development of the entire value chain and, through the employees' role as a knowledge multiplier, makes a positive impact on the sanitary industry as a whole. Taking on social responsibility through partnerships in social projects and the application of in-house know-how in these projects makes a positive contribution to social development in disadvantaged regions.

Geberit's contribution

- Training apprentices is of great significance for Geberit. The company offers young people apprenticeships in commercial, industrial or technical professions. In 2024, 283 apprentices were employed. The transfer rate to a permanent employment relationship was 63%. Furthermore, 120 internships were made available and 19 Bachelor and Master theses supervised.
- The internal development programmes GROW and LEAD aim to identify talents in the company and support them along their path to middle or senior management. 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.
- Geberit supports junior managers with two development programmes: since 2020, the Operations Development Programme (ODP) has offered targeted support in the fields of production and logistics. This was followed in 2024 by the Sales Development Programme (SDP) for talented marketing and sales staff with an economics or technical background. Both programmes prepare talented internal and external prospects for managerial tasks.
- In the reporting year, employees across the Group attended on average 14.0 hours of internal and external education and further training.
- In 2024, some 160,000 professionals were provided with education and further training both in person and via digital formats on products and their use, tools, software and installation skills at the 30 Geberit Information Centres in Europe and overseas, and at external events. In this way, Geberit supports innovation, growth and value added in the sanitary industry.
- Since 2024, Geberit has been an official partner of the PropelA vocational training programme in Kenya run by the Hilti Foundation and the Swiss foundation Swisscontact. In this programme, young people learn how to become plumbers and electrically skilled persons over a period of two years in line with the Swiss model of dual vocational training. In 2024, Geberit financed the construction of the training centre for plumbers in Karen near Nairobi and provided it with the necessary equipment. The local apprentices were also supported with scholarships. Coaching of the teachers and training leads also took place. In the reporting year, 44 apprentices successfully completed 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.

6 CLEAN WATER AND SANITATION



Ensure availability and sustainable management of water and sanitation for all.

Modules in the Geberit sustainability strategy or chapters in the sustainability report that are relevant to this goal:

→ Water
→ Eco-design and products
→ Social responsibility

Relevance for Geberit

Geberit makes a significant contribution to conserving scarce drinking water resources with its water-saving sanitary solutions. The company's greatest environmental impact lies in water conservation – a key lever for sustainable development. Innovative products optimise water consumption in buildings while ensuring the highest standards of hygiene, including in drinking water systems.

Geberit's contribution

- The product range includes a wide variety of products that contribute to the careful use of resources through low water and energy consumption. Geberit's water footprint shows that nearly 100% of the water consumption is attributable to the use of products by customers. Geberit 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 decreased flush volumes since 1952 by around 80%.
- WC cisterns play a crucial role in water conservation. According to one model calculation, 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 around 38,300 million m³ of water. In 2024 alone, the water saved amounted to 3,130 million m³. Water conservation is the result of a balanced overall system. Reducing the flush volume in the cistern while at the same time ensuring that the WC ceramic appliance is optimally flushed out is just as important as correctly dimensioning the drainage system.
- Stagnation and dirt in the drinking water system are among the greatest risks that can adversely affect the quality of the water in domestic installations. Geberit offers various solutions (e.g. hygiene filters, sanitary flush units) for ensuring drinking water hygiene in a reliable and economical manner.
- Thanks to targeted investments in research and development in areas such as hydraulics and virtual engineering, Geberit is working on developing innovations for the future. Here, Geberit regards → eco-design as the key to environmentally friendly products and as an integral part of the development process. Since 2007, eco-design has been adopted in over 200 development projects. One current example that helps to reduce water consumption and CO₂ emissions is the Acanto WC with TurboFlush. Thanks to optimised hydraulics it offers improved flushing-out performance with minimal water consumption.
- Geberit actively endorses assessment criteria that allow for an effective differentiation of water-saving products in an effort to meet EU targets for resource efficiency. In 2017, the company was involved in the establishment of the Unified Water Label Association (UWLA). The UWLA water label aims to support customers in the selection of resource-efficient products.
- With its social engagement strategy, the company also makes a significant contribution to improving the sanitary conditions in countries and regions where the sanitary infrastructure is lacking. Since 2008, Geberit has been carrying out projects with apprentices where they renovate sanitary facilities in educational or social institutions under professional supervision. In 2024, ten apprentices from Germany, Austria and Switzerland installed new sanitary equipment at the Svay Thom Primary School in Siem Reap, Cambodia. The new toilet facilities and washbasins benefit the 1,800 schoolchildren and 80 teachers.

11 SUSTAINABLE CITIES AND COMMUNITIES



Make cities and communities inclusive, safe, resilient and sustainable.

Modules in the Geberit sustainability strategy or chapters in the sustainability report that are relevant to this goal:

→ Eco-design and products
→ Resources and circular economy

Relevance for Geberit

The sustainable development of cities and communities relies on buildings that are sustainably planned, constructed, operated and dismantled. With a wide range of products, Geberit provides innovative and durable solutions for sanitary systems and water management in buildings. At the same time, Geberit is thus developing a sustainable market segment that is geared towards sustainable building.

Geberit's contribution

- Sanitary technology behind the wall combines reliability and quality with innovation. This allows for easy, quick and reliable planning and installation. Meanwhile, bathroom systems in front of the wall offer convincing design, functionality and quality. With its wide range of products in front of and behind the wall, Geberit spans the entire flow of water within a building and helps to optimise significant aspects of the system as a whole, such as water and energy consumption or sound insulation. To do this, the products are developed and optimised in terms of their resource efficiency, backwards compatibility and recyclability according to the → eco-design principle.
- Geberit products have a very long service life, as many of them will be installed in buildings for decades. Furthermore, the products are backwards-compatible in some cases and can be cleaned and repaired easily. Spare parts for concealed cisterns and their mechanical components are available for 50 years, and for up to 25 years for a significant proportion of the product range. Various ceramic products (not including seat and lid) come with a lifetime guarantee. This supports the circular economy approach in buildings.
- Geberit invests in digital tools such as the interdisciplinary planning method BIM (Building Information Modelling), with the aim of optimising the entire planning and building process. BIM facilitates an efficient exchange of information between architects, sanitary engineers and building owners, thus enabling sanitary systems in buildings to be holistically planned, simulated in the respective context and implemented as a complete solution.
- More and more buildings are being constructed and certified in accordance with sustainability standards such as LEED, BREEAM, DGNB and Minergie. Geberit also offers comprehensive expertise and system solutions in the areas of sanitary technology and water management. In order to increase the transparency of product data and comparability of products, Geberit has been creating environmental product declarations (EPD) in accordance with the European standard EN 15804 since 2012, which can also be used directly for sustainable building standards. Geberit has a total of 21 EPDs, which account for 42% of Group sales.

13 CLIMATE ACTION



Take urgent action to combat climate change and its impacts.

Modules in the Geberit sustainability strategy or chapters in the sustainability report that are relevant to this goal:

→ Climate change and environmental impact
→ Energy and CO₂

Relevance for Geberit

Geberit supports the Swiss net zero target for 2050 and the corresponding Swiss climate strategy. The company has been committed to reducing CO₂ emissions for many years. A core element of the Geberit climate transition plan is the comprehensive CO₂ strategy, according to which Geberit aims to reduce CO₂ intensity by 5% per year on average. By 2035, relative CO₂ emissions are to be reduced by 80% compared to 2015.

Geberit's contribution

- The central element is the integration of the CO₂ strategy in all relevant and existing business processes as well as the handling of CO₂ emissions as external costs by means of internal CO₂ 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.
- Pivotal in energy management and the CO₂ strategy are measures for saving energy, increasing efficiency and procuring energy in the plants. The corresponding measures are drawn up and implemented as part of an energy master plan and a rolling CO₂ forecasting of the significant plants. The proportion of renewable energies is being further increased throughout the company, always taking the internal CO₂ reference price and the economic efficiency of the planned projects into consideration.
- In 2024, CO₂ intensity (CO₂ emissions in relation to currency-adjusted net sales) remained constant compared to the previous year. Compared to the reference year 2015, the CO₂ intensity has improved by 63.2%, or 10.5% per year on average.
- In the reporting year, absolute CO₂ emissions (Scopes 1 and 2) increased by 2.4% to 123,975 tonnes.
- In the reporting year, 134.6 GWh of green electricity with proof of origin was procured, which corresponds to 65% of the entire volume of purchased electricity. As a result, CO₂ emissions were reduced by around 61,900 tonnes. Taking into account electricity from renewable energy sources included in the standard electricity mix, renewable energy sources accounted for around 80% of electricity.
- Geberit also contributes to reducing Scope 3 emissions as part of procurement and product development. Since 2007, all new products have been optimised in terms of sustainability as part of → eco-design workshops. The sustainable design of products makes a significant impact on Scope 3 emissions at Geberit. The selection of suitable raw materials with minimal CO₂ emissions plays an increasingly important role, and is addressed in discussions with suppliers and included in decision-making processes, see → Procurement.



Communication on Progress UNGC

Geberit has signed the declaration of membership and commitment to the ten principles of the United Nations Global Compact (UNGC) and has been a formal member of the UN Global Compact since October 2008. The company was a founding member of the local Swiss network in 2011. Since then, Geberit has issued transparent reports on progress annually in the UNGC's Communication on Progress as part of its sustainability reporting. Since 2023, the annual Communication on Progress has been published online on the UNGC platform. The current Communication on Progress is available in the → [UNGC COP Viewer](#).