GEBERIT

GEBERIT GHG ACCOUNTING METHODOLOGY SCOPE 1-3 EMISSIONS

DECEMBER 2025

EXTERNAL DOCUMENTATION

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1. INTRODUCTION

The process of establishing a solid methodology for Scope 1-3 greenhouse gas (GHG) emission accounting helps Geberit to improve Sustainability transparency, identify carbon hotspots and engage to reduce emissions along the value chain. This document shall be read as summary of the methodology applied by Geberit to quantify Scope 1-3 GHG emissions and report annually.

The methodology is aligned to the Greenhouse Gas Protocol (GHGP) and the net zero guidelines IWA 42:2022 by the Internation Organization for Standardization (ISO; IWA42:2022). Geberit accounts its GHG emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) and the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011) (Corporate Standard | GHG Protocol; Corporate Value Chain (Scope 3) Standard | GHG Protocol).

The GHG accounting is aligned with Geberit's financial reporting period from 1. January to 31. December. The only exceptions being.

- **Scope 1&2 (vehicles):** primary data is collected for the full year. To spread the reporting effort more evenly, an offset of a month is applied: from 1. December to 30. November.
- **Scope 3 Cat. 5:** primary data is collected for the full year. To spread the reporting effort more evenly, an offset of a month is applied: from 1. December to 30. November.
- **Scope 3 Cat. 6:** air travel data is collected from 1. January to 20. December of the reporting year due to external calculation efforts and annual reporting timeline.

An operational control approach is applied for the GHG emission calculation. Consequently, an undertaking is accountable for the emissions over which the organisation has operation control. Scope 1&2 emissions cover all plants, services and sales (> 40 FTE) entities. Scope 3 emissions cover all relevant entities in the Group financial statement with the exception of:

- **Scope 3 Cat. 3** which covers the same entities as Scope 1&2
- **Scope 3 Cat. 5** which covers all plants entities
- **Scope 3 Cat. 6** which covers 80% of the travel spending for flights and all car rentals and train travels booked through the official corporate accounts.

Geberit started to develop the Scope 1-3 GHG emission calculation methodology in spring 2025. The first GHG balance calculation of Scope 1&2 and material Scope 3 categories has been finalised in summer 2025 for the reporting periods FY2023 and FY2024. The annual report on FY2025 will be the first external disclosure of the extended scope of Geberit’s GHG emissions.

The comprehensive GHG balance includes the following material Scope 3 categories for Geberit.

In Scope:

- **Scope 3 Cat. 1:** Purchased goods and services
- **Scope 3 Cat. 3:** Fuel- and energy-related activities (not included in Scope 1 or 2)

- **Scope 3 Cat. 4:** Inbound, intracompany and outbound logistics
- **Scope 3 Cat. 5:** Waste generated in operations
- **Scope 3 Cat. 6:** Business travel
- **Scope 3 Cat. 7:** Employee commuting
- **Scope 3 Cat. 9:** Downstream transportation
- **Scope 3 Cat. 11:** Use of sold products
- **Scope 3 Cat. 12:** End-of-Life treatment of sold products

Out of Scope:

Excluded from this document and from the GHG accounting are following activities:

- **Biogenic emissions for all Scopes** are currently not calculated nor stated.
- **Scope 3 Cat. 2:** included in Scope 3 Cat. 1.
- **Scope 3 Cat. 7:** emissions of teleworking from home (work at home) are excluded.
- **Scope 3 Cat. 8:** leased or rented cars and buildings are included in Scope 1&2.
- **Scope 3 Cat. 10:** further processing of Geberit products could not be identified.
- **Scope 3 Cat. 11:** indirect emissions (hot water) are not included.
- **Scope 3 Cat. 13:** Geberit is not involved in any material downstream leasing activities.
- **Scope 3 Cat. 14:** Geberit is not involved in any material franchises.
- **Scope 3 Cat. 15:** Geberit is not involved in any material investments.

The applied methodology ensures that up-to-date emission factors from internationally recognized sources are used. The selected Scope 3 categories cover over 90% of scope 3 emissions (requirement for long-term targets in line with SBTi). Section 2 of this external documentation describes the material Scope 3 categories including degree of control and contribution to total Scope 3 emissions. A more detailed methodology description per scope 3 category can be found in section 3 (incl. data sources, data coverage/omissions rationale, data quality).

2. SCOPE 1-3 – OVERVIEW

Scope / Category	Description	Control	Coverage
Scope 1	Direct emissions from owned or controlled sources in the reporting year.	**High**	**Medium**
Scope 2	Indirect emissions from purchased electricity, heating and cooling in the reporting year.	**High**	**Medium**
Scope 3 Cat. 1: Purchased goods and services	Upstream emissions (cradle-to-gate) of raw materials, semi-finished goods, finished products, services and capital goods (if not covered by other categories) purchased by Geberit in the reporting year.	**High**	**High**
Scope 3 Cat. 3: Fuel- and energy-related activities not included in scope 1 or scope 2	Upstream emissions of purchased fuels, electricity and transmission and distribution losses in the reporting year.	**Low**	**Low**
Scope 3 Cat. 4: Upstream transport and distribution	Upstream emissions (WTW) from transportation and distribution purchased; inbound logistics, outbound logistics (e.g., of sold products), and intercompany transportation and distribution between own facilities (vehicles not owned / controlled by Geberit) in the reporting year.	**Medium**	**Medium**
Scope 3 Cat. 5: Waste generated in operations	Emissions generated through disposal and treatment of waste in Geberit's operations in the reporting year.	**Medium**	**Low**
Scope 3 Cat. 6: Business travel	Emissions (WTW) from employee travel for business activities (via air, rail, road) during the reporting year (in vehicles not owned / operated by Geberit).	**High**	**Low**
Scope 3 Cat. 7: Employee commuting	Emissions (WTW) from employee commuting between homes and worksites in the reporting period (in vehicles not owned / operated by Geberit).	**Medium**	**Low**
Scope 3 Cat. 9: Downstream transport and distribution	Downstream emissions (WTW) from transportation and distribution of products sold by Geberit between Geberit facilities and customers (not purchased by Geberit), including retail and storage (in vehicles not owned / controlled by Geberit) in the reporting year.	**Low**	**Low**
Scope 3 Cat. 11: Use of sold products	Use-phase emissions from energy consumption of products sold in the reporting year (lifetime of sold products).	**Medium**	**Medium**
Scope 3 Cat. 12: End-of-Life treatment of sold products	Emissions generated from waste disposal and treatment of products sold at end of life in the reporting year.	**Low**	**Medium**

Coverage of total scope 1-3 emissions:
- Very high: > 80%
- High: > 10%-80%
- Medium: 1- 10%
- Low: < 1%

Degree of control over scope 1-3 category:
- High: Geberit has large influence on emissions
- Medium: Geberit is limited to control emissions
- Low: Geberit is strongly limited to control emissions

3. SCOPE 3 –CALCULATION METHODOLOGY

3.1. CATEGORY 1

Direct goods: the calculation of Scope 3 category 1 upstream emissions of purchased goods (cradle-to-gate) is based on a material classification system and weight-based emission factor application. The emission calculation is performed for raw materials, semi-finished goods and finished products purchased during the reporting period. With this approach, Geberit covers 95% of the weight and procurement spend volume in its total category 1 emissions.

- **Calculation:** in the purchasing report, purchased raw materials or (semi-) finished products are listed with their material group, purchased quantity and net weight. Generic emission factors (kg CO_2 eq/ kg) are extracted from official lifecycle assessment (LCA) databases and assigned to each material group. The latest emission factors available were applied. When a specific material group was not available in the LCA database, feasible proxies were chosen. Corporate Sustainability performed the mapping of all material groups (covering raw materials and (semi-) finished products) with emission factors to ensure data accuracy. For the emission calculation, the emission factors in kg CO_2 eq/ kg are multiplied for each material group with the purchased raw materials or (semi-) finished products quantities in kg. If supplier specific emission factors are available and fulfil the quality requirements, it is applied instead of generic emission factors. If neither generic nor specific datapoints are representative, public LCA/EPD results of highly similar materials can be used as an emission factor of a material group.

- **Outlook:** Geberit aims to improve the quality of the data (precise weights, representative emission factors). In the future, if available, regionalized generic emission factors per supplier could be applied instead of material group average geographical representation.

Indirect goods: the calculation of Scope 3 category 1 upstream emissions of purchased services and capital goods (if not covered by other categories) is based on a material group system and spend-based emission factor application. The emission calculation is performed for the material groups cumulated covering >80% of spend (excluding spend included in other GHG Scope categories).

- **Calculation:** for indirect spend, the methodology is a spend-based approach. Data is gathered per material group. The purchasing report lists the spend per material group. For each material group, an emission factor (t CO_2 eq/ Mio. CHF) from the databases Exiobase or Base carbone are assigned. The latest emission factors available were applied. For the emission calculation, the emission factors in t CO_2 eq/ Mio. CHF are multiplied for each material group with the spend in CHF.

- **Outlook:** Geberit aims to improve the representativeness of assigned emission factors. In the future, regionalized generic emission factors per supplier could be applied instead of material group average geographical representation. Or if available supplier-specific emission factors could be applied.

3.2. CATEGORY 3

The scope of fuel- and energy-related activities not included in Scope 1 or Scope 2 is the same as for Scope 1&2, namely: all plants, services and sales (> 40 FTE).

- **Calculation:** Scope 3 category 3 emissions are directly related to energy consumption data. Emission factors for the specific energy carrier (regionalized for electricity) are applied.
- **Outlook:** data related to energy is deemed reliable and not further action is foreseen.

3.3. CATEGORY 4

The scope of upstream transportation extends to shipments of material procured by all Geberit entities from external suppliers and delivered to Geberit's plants or logistics locations. Also included in scope are shipments sent between two Geberit locations e.g. production location (e.g. Jona) to logistics location (e.g. Pfullendorf) and/or subsidiaries as well as all finished goods customer shipments originating from a Geberit location for which Geberit is organizing and paying the transportation cost.

- **Calculation:** Scope 3 category 4 emissions from upstream transportation and distribution are calculated based on the total weight of shipments. Shipments to Geberit are assumed to be done either by ship and/or by truck based on suppliers' and Geberit entities locations. All electronic components shipped from Asian countries to Switzerland is assumed to be shipped by air. Shipments between Geberit entities and to costumers are tracked by the distance covered by the partner logistic companies. On all ship distance, an uplift of 15% is applied according to the GLEC framework. The transport performance in tonne-kilometre is multiplied with the corresponding emission factor (kg CO_2 eq/ tkm).
- **Outlook:** Geberit aims to improve the quality of shipment data.

3.4. CATEGORY 5

The emission calculation related to the waste generated in production and logistics entities is based on the waste management input data obtained from the sustainability reporting system. Weight-based emission factors are applied.

- **Calculation:** Waste per waste type and treatment type is collect at production and logistics entity level. Waste types of hazardous and non-hazardous sources are reported. The emission factors per waste type and waste treatment are extracted from the Ecoinvent database or DEFRA. The weight of waste per waste type and waste treatment is multiplied with the corresponding emission factor (kg CO_2 eq/ kg).
- **Outlook:** Geberit aims to improve the data quality continuously (e.g., collecting additional insights and data on incineration with or without energy recovery).

3.5. CATEGORY 6

The entities in calculation scope cover more than 80% of the total spend for Geberit's business travel and include entities in CH, CN, DE, DK, ES, FR, IT, PL, SE, TR and ZA. For emissions

generated through employee business travel by air, rail, and road a distance-based approach is applied.

- **Calculation:** Business air travel is based on flight reports from external providers and the calculation is performed by Myclimate following a distance-based (passenger kilometer) approach. Myclimate applies emission factors based on flight class and flight distance characteristics. Business travel by train and car is based on distance data collected through corporate accounts at the service-suppliers companies, following a distance-based approach. In accordance with the SBTi guideline, an RFI factor of 1 has been apllied to the flights-related GHG emissions.

- **Outlook:** Further improvements in data quality and reassessment of entities in scope are focused on.

3.6. CATEGORY 7

The GHG emissions associated with employee commuting are estimated based on full-time equivalents (FTEs) and follow an average-data based approach. No additional employee survey on commuting patterns is conducted.

- **Calculation:** Primary data on FTEs per working country are part of the annual personnel reporting process. Public average data on commuting distance and modes of transport is used and multiplied by the number of FTEs per working country. Working days per year is estimated at 220, an estimated home office factor (0.9) is applied additionally based on the group-wide Home Office Regulation. Emission factors from DEFRA and UBA are applied. Emissions of teleworking from home (work at home, home office) are not integrated

- **Outlook:** Annual research on updated or more accurate data on average commuting distance data and average modes of transport data is conducted.

3.7. CATEGORY 9

The scope of downstream transportation extends to all finished goods customer shipments for which Geberit is not organizing and paying the transportation cost. Included are all shipments from a third-party warehouse to the final customer. Excluded from the calculation are emissions related to the warehouse stocking. The transport performance in tonne-kilometre is multiplied with the corresponding emission factor (kg CO_2 eq/ tkm).

- **Calculation:** Scope 3 category 9 emissions from downstream transportation are calculated based on the total weight of shipments and a regionalized average distance between warehouse and final customer location. For the transportation, a mix of van and truck is assumed.

- **Outlook:** Geberit aims to improve the quality of shipment data.

3.8. CATEGORY 11

The emissions related with the use-phase of Geberit's sold products is driven by the energy consumption over the products' lifetime and calculated based on technical performance data available for products sold.

- **Calculation:** Technical performance data on product level includes energy consumption in operation and in standby mode. Depending on the product group, the user group (installer/ public/ private) and use scenario average lifetime in years per product is defined. The total lifetime energy consumption (kWh) of sold products per sales region (EU, AM, APAC, MEA) is derived. Emission factors from IEA in kg CO_2 eq/ kWh are applied on region level.

- **Outlook:** Geberit aims to improve the quality and coverage of technical product data and assumptions.

3.9. CATEGORY 12

Emissions from end-of-life treatment of sold products are calculated based on a weight-approach. Statistics published by the OECD on waste treatment scenarios in different sales regions (EU, AM, APAC, MEA) are applied.

- **Calculation:** Weight of products sold is split in raw material types. Statistics on waste treatment types (incineration, recycling, landfill in %) are provided by the OECD and extracted per waste type and sales region (Europe, Rest of World). Relevant emission factors in kg CO_2 eq/ kg waste are taken from Ecoinvent and applied on level of summarised material groups per treatment type per region.

- **Outlook:** Emission factor updates (regional level, waste types) and availability of regional waste treatment data are monitored periodically. Improvements in data quality are focused on.

3.10. DATA SOURCES

Scope / Category	Activity Data	EF Dataset	Reasoning for EF application
Scope 1	▪ Energy consumption and diffuse emissions	• DEFRA	Standard source for Scope 1 emission factors
Scope 2	▪ Energy consumption	• IEA	Standard source for Scope 2 emission factor on country level (location-based)
Scope 3 Category 1	▪ Corporate purchasing data	• Ecoinvent	Ecoinvent EF allow material group specific emission calculation based on weight
Scope 3 Category 3	▪ Energy consumption	• DEFRA • IEA	Same source as for Scope 1&2 emissions
Scope 3 Category 4	▪ Corporate purchasing data ▪ Shipments data	• Ecoinvent	EF derived from the fuel source and vehicle type
Scope 3 Category 5	▪ Environmental reporting	• DEFRA • Ecoinvent	Conservative, hybrid approach was applied: reflection of real emissions as accurate as possible with conservative EF datasets
Scope 3 Category 6	▪ Flights tickets purchased ▪ Traveled distance by train ▪ Driven distance by short rental cars	• Mobitool • DEFRA	Mobitool (country specific for Switzerland) DEFRA (standard source for WTT EF)
Scope 3 Category 7	▪ Corporate reporting system (FTE per working country report)	• DEFRA • UBA • Mobitool	DEFRA (standard source for Scope 3.7 reporting) UBA/Mobitool (country specific data)
Scope 3 Category 9	▪ Shipments data	• Ecoinvent	EF derived from the fuel source and vehicle type
Scope 3 Category 11	▪ Corporate reporting system (products sold) ▪ Technical product data	• IEA	Region-specific emission factors for electricity mix applicable for energy consumption per products sold on region level
Scope 3 Category 12	▪ Corporate reporting system (products sold) ▪ Technical product data	• Ecoinvent	High representativeness of Ecoinvent EF

The newest available EF dataset as of 31th October of the previous year is applied to the reporting year.

3.11. DATA COVERAGE

Scope / Category	Omissions / Out of Scope	Rationale
Scope 1	Subsidiaries (Sales < 40 FTE)	Compared to plants (all production and logistics sites are in scope), sales and service entities, subsidiaries (sales > 40 FTE) account for a neglectable energy consumption.
Scope 2	Subsidiaries (Sales < 40 FTE)	Compared to plants (all production and logistics sites are in scope), sales and service entities, subsidiaries (sales > 40 FTE) account for a neglectable energy consumption.
Scope 3 Category 1	C articles (ABC analysis; A = 80%, B = 15%, C = 5% of spend / weight) without weights in purchasing system. Purchased goods and services not assigned to a material group, capital goods covered by other categories and direct goods purchased by sales entities.	<5% of the spend / weight (articles procured in low quantity) is not material for the overall emissions related to purchased goods and services.
Scope 3 Category 3	Subsidiaries (Sales < 40 FTE)	Compared to plants (all production and logistics sites are in scope), sales and service entities, subsidiaries (sales > 40 FTE) account for a neglectable energy consumption.
Scope 3 Category 4	None	None
Scope 3 Category 5	Subsidiaries (Sales, Service)	Compared to plant entities (all production and logistics sites are in scope), subsidiaries account for a neglectable waste generation.
Scope 3 Category 6	Air: Other entities than selected entities in CH, CN, DE, DK, ES, FR, IT, PL, SE, TR and ZA. Road and rail: all bookings done outside of corporate accounts.	Air: the selected entities account for over 80% of the business travel spend. Road and rail: the bookings outside of the corporate accounts are deemed neglectable and difficult to capture.
Scope 3 Category 7	None	None
Scope 3 Category 9	None	None
Scope 3 Category 11	Electricity consumption of electronic WC controls, urinal flush controls and washbasin taps. Digital products/ apps/ websites (non-physical) are not considered.	WC controls, urinal flush controls and washbasin taps have < 1kWh electricity consumption per year. Appliance as products are in standby mode almost 100% of the time.
Scope 3 Category 12	None	None

3.12. DATA QUALITY

Scope / Category	Accuracy	Regionality	Completeness	Reliability
Scope 1	Widely accepted and applied EF sources available	Geographical representation of all P/S&S entities	Complete data on energy consumption for all P/S&S entities	High reliability due invoices and/or regular own measurements.
Scope 2	Widely accepted and applied EF sources available (country specific)	Geographical representation of all P/S&S entities	Complete data on energy consumption for all P/S&S entities	High reliability due invoices and/or regular own measurements.
Scope 3 Category 1	EFs from secondary data sources cannot be obtained for all sub-materials: The EFs have been approximated with those of similar materials	If available, European EF applied (otherwise Global)	Data on article weights in purchasing report is not complete, however >95% is available	Although the weight-based approach is considered less specific than supplier-specific data, it is preferred over the spend-based approach.
Scope 3 Category 3	Widely accepted and applied EF sources available (country specific)	Geographical representation of all P/S&S entities	Complete data on energy consumption for all P/S&S entities	High reliability due invoices and/or regular own measurements
Scope 3 Category 4	Data on exact shipment method from the supplier to Geberit is missing, assumption of usage of truck, ship or air based on location and material type. Train shipments are not considered.	Distance approach based on geographical data on shipments	Weight data available per shipment: order weights displayed in SAP order data include packaging	Weight data and shipment details with medium to high reliability.
Scope 3 Category 5	Widely accepted and applied EF sources. If no matching EF available for waste type and treatment, proxies were applied.	Geographical representation of all plants entities but no country-specific waste EF available	Complete data on waste generation for all plants entities	High reliability due to invoices (evidence documents).
Scope 3 Category 6	EF for business travel are provided by external partner (Myclimate); for business road travel car model specific EF are applied; for business rail travel country specific EF are applied.	Regionalization of the electricity mix for rail business travel	Data collection limited to entities with material business travel occurrence (CH, CN, DE, DK, ES, FR, IT, PL, SE, TR and ZA)	List supplied by external travel agencies for air travel, as well corporate accounts for road and rail travel have high reliability.
Scope 3 Category 7	EF per mode of transport from international recognized sources	FTEs are split by wording country; most accurate average data on commuting pattern and emission factors are applied	Global geographic representation of all group companies, employees respectively	High reliability due to corporate reporting system (FTE) and standard sources (EF) used. Public sources for average commuting data used.
Scope 3 Category 9	Distance and transportation mix validated by local reference persons for main regions	Average distance and transportation mix specific for main sales regions	Order weights displayed in SAP. Order data are including packaging	Weight data and shipment details with medium reliability. Transport distance and method for transportation to customers based on assumptions.

Scope 3 Category 11	EF from widely applicable and internationally recognized sources	Geographic representation obtained through sales per region data and EF application	Energy consumption data of all relevant products is covered (> 95%)	Technical performance data is of high quality. Use data is based on user behaviour assumptions. Product lifetime estimated from internal tests.
Scope 3 Category 12	EF from widely applicable and internationally recognized sources If no matching EF available for waste type and treatment, proxies were applied	Geographical representation obtained through sales per region data, but no country-specific waste statistics were applied	Order weights displayed in SAP	Weight data of products sold is of high quality. End of life treatment based on statistics with uncertainty due to potentially large differences in local waste treatment systems

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4. ABBREVIATIONS

AM	Americas region
APAC	Asia Pacific region
CHF	Swiss francs
CO_2 eq	CO_2 equivalents
DEFRA	Department of Environment, Food and Rural Affairs
EF	Emission factor(s)
EU	Europe region
EPD	Environmental product declaration
FTE	Full-time equivalents
FY	Full year
GHG	Greenhouse gas(es)
GHGP	Greenhouse gas protocol
GLEC	Global Logistics Emissions Council
HC	Headcount
HO	Home office
IEA	International Energy Agency
ISO	International Organization for Standardization
LCA	Lifecycle Assessment
MEA	Middle East/ Africa region
Mio.	Million
OECD	Organization for Economic Cooperation and Development
P	Production
RFI	Radiative Forcing Index
S&S	Sales & Service
UBA	Umweltbundesamt (DE)
WTT	Well-to-Tank
WTW	Well-to-Wheel

Country List

CH	Switzerland
CN	China
DE	Germany
DK	Denmark
ES	Spain
FR	France
IT	Italy
PL	Poland
SE	Sweden
TR	Türkiye
ZA	South Africa