

## GEBERIT ANNUAL REPORT 2025

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## Sustainability

# Reporting Standards

## ESRS Index

### ESRS 2 – General Disclosures

ESRS – Disclosure Requirements		Chapter / section in text
BP-1	General basis for preparation of the sustainability statement	General information / Basis of the report
BP-2	Disclosures in relation to specific circumstances	Sustainability report: Introduction General information / Basis of the report
GOV-1	The role of the administrative, management and supervisory bodies	ESG governance / Governance structure Climate change and energy / Management system Water / Management system Own workforce / Occupational health and safety / Management system Employees in the value chain / Management system Corporate culture and antitrust legislation / Management system
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	ESG governance / Governance structure ESG governance / Governance structure / ESG integration in decision making
GOV-3	Integration of sustainability-related performance in incentive schemes	ESG governance / Governance structure / ESG key figures and remuneration architecture Climate change and energy / Management system
GOV-4	Statement on due diligence	ESG governance / Due diligence declaration
GOV-5	Risk management and internal controls over sustainability reporting	ESG governance / Risk management / ESG reporting: risk analysis and control
SBM-1	Strategy, business model and value chain	Business model and value chain
SBM-2	Interests and views of stakeholders	ESG governance / Stakeholder engagement Own workforce / Working conditions / Management system / Processes, measures and controls Own workforce / Working conditions / Measures and key figures in the reporting year / Employee survey 2025
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Materiality / Overview of material impacts, risks and opportunities Materiality / Material topics Sustainability strategy Climate change and energy / Impacts, risks and opportunities Water / Impacts, risks and opportunities Own workforce / Working conditions / Impacts, risks and opportunities Own workforce / Education and further training / Impacts, risks and opportunities Own workforce / Occupational health and safety / Impacts, risks and opportunities Employees in the value chain / Impacts, risks and opportunities Corporate culture and antitrust legislation / Impacts, risks and opportunities

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ESRS – Disclosure Requirements		Chapter / section in text
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	Materiality / Materiality assessment Materiality / Material topics / Non-material topics Climate change and energy / Impacts, risks and opportunities Water / Impacts, risks and opportunities Own workforce / Definition and materiality Own workforce / Working conditions / Impacts, risks and opportunities Own workforce / Education and further training / Impacts, risks and opportunities Own workforce / Occupational health and safety / Impacts, risks and opportunities Employees in the value chain / Impacts, risks and opportunities Corporate culture and antitrust legislation / Impacts, risks and opportunities
IRO-2	Disclosure Requirements in ESRS covered by the undertaking's sustainability statement	Materiality / Material topics / Non-material topics ESRS Index

## ESRS E1 – Climate Change

ESRS – Disclosure Requirements		Chapter / section in text
Disclosure requirements in connection with ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes	Climate change and energy / Management system
E1-1	Transition plan for climate change mitigation	Climate change and energy / Management system / Strategies and policies / Climate transition plan and CO <sub>2</sub> strategy
Disclosure requirements in connection with ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Climate change and energy / Overview Climate change and energy / Impacts, risks and opportunities
Disclosure requirements in connection with ESRS 2 IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	Climate change and energy / Impacts, risks and opportunities
E1-2	Policies related to climate change mitigation and adaptation	Climate change and energy / Management system Climate change and energy / Management system / Strategies and policies
E1-3	Actions and resources in relation to climate change policies	Climate change and energy / Management system / Processes, measures and controls
E1-4	Targets related to climate change mitigation and adaptation	Climate change and energy / Management system Climate change and energy / Management system / Strategies and policies Climate change and energy / Management system / Targets
E1-5	Energy consumption and mix	Climate change and energy / Measures and key figures in the reporting year / Energy consumption
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	Climate change and energy / Measures and key figures in the reporting year / Scope 1 and 2 emissions Climate change and energy / Measures and key figures in the reporting year / Emissions in Scope 3 Climate change and energy / Measures and key figures in the reporting year / Intensity of greenhouse gas emissions
E1-8	Internal carbon pricing	Climate change and energy / Management system Climate change and energy / Management system / Strategies and policies / Climate transition plan and CO <sub>2</sub> strategy

## ESRS E2 – Pollution

ESRS – Disclosure Requirements		Chapter / section in text
Disclosure	Description of the processes to identify and	Materiality / Material topics / Non-material topics

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### ESRS – Disclosure Requirements

requirements in connection with ESRS 2 IRO-1 assess material pollution-related impacts, risks and opportunities

### Chapter / section in text

## ESRS E3 – Water and Marine Resources

### ESRS – Disclosure Requirements

Disclosure requirements in connection with ESRS 2 IRO-1 Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities

### Chapter / section in text

Water / Impacts, risks and opportunities

E3-2 Actions and resources related to water and marine resources

Water / Management system / Processes, measures and controls  
Water / Measures and key figures in the reporting year

E3-4 Water consumption

Water / Measures and key figures in the reporting year

## ESRS E4 – Biodiversity and Ecosystems

### ESRS – Disclosure Requirements

Disclosure requirements in connection with ESRS 2 IRO-1 Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities

### Chapter / section in text

Materiality / Material topics / Non-material topics

## ESRS E5 – Resource Use and Circular Economy

### ESRS – Disclosure Requirements

Disclosure requirements in connection with ESRS 2 IRO-1 Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities

### Chapter / section in text

Materiality / Material topics / Non-material topics

## ESRS S1 – Own Workforce

### ESRS – Disclosure Requirements

Disclosure requirements in connection with ESRS 2 SBM-2 Interests and views of stakeholders

### Chapter / section in text

Own workforce / Roles and responsibilities  
Own workforce / Working conditions / Management system / Processes, measures and controls  
Own workforce / Education and further training / Management system / Processes, measures and controls  
Own workforce / Working conditions / Measures and key figures in the reporting year / Employee survey 2025  
Own workforce / Education and further training / Measures and key figures in the reporting year  
Own workforce / Occupational health and safety / Management system / Processes, measures and controls

Disclosure requirements in connection with ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

Own workforce / Working conditions / Impacts, risks and opportunities  
Own workforce / Education and further training / Impacts, risks and opportunities  
Own workforce / Occupational health and safety / Impacts, risks and opportunities  
Own workforce / Occupational health and safety / Management system / Strategies and policies  
Own workforce / Education and further training / Management system / Processes, measures and controls

S1-1 Policies related to own workforce

Own workforce / Roles and responsibilities / Strategies and policies  
Own workforce / Working conditions / Management system / Strategies and

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ESRS – Disclosure Requirements	Chapter / section in text
	<p>policies</p> <p>Own workforce / Education and further training / Management system / Strategies and policies</p> <p>Own workforce / Occupational health and safety / Management system / Strategies and policies</p> <p>Corporate culture and antitrust legislation / Management system / Strategies and policies / Geberit Compass</p> <p>Corporate culture and antitrust legislation / Management system / Strategies and policies / Code of Conduct for Employees</p> <p>Corporate culture and antitrust legislation / Management system / Strategies and policies / Policy Statement on Human Rights</p>
S1-2	<p>Processes for engaging with own workers and workers' representatives about impacts</p> <p>Own workforce / Roles and responsibilities</p> <p>Own workforce / Education and further training / Management system / Processes, measures and controls</p> <p>Own workforce / Occupational health and safety / Management system / Processes, measures and controls</p> <p>Corporate culture and antitrust legislation / Management system / Processes, measures and controls / Code of Conduct for Employees</p> <p>Corporate culture and antitrust legislation / Management system / Processes, measures and controls / Geberit Integrity Line for employees</p> <p>Corporate culture and antitrust legislation / Measures and key figures in the reporting year / Own business area</p>
S1-3	<p>Processes to remediate negative impacts and channels for own workers to raise concerns</p> <p>Own workforce / Working conditions / Management system / Processes, measures and controls</p> <p>Own workforce / Education and further training / Management system / Processes, measures and controls</p> <p>Own workforce / Occupational health and safety / Management system / Processes, measures and controls</p> <p>Corporate culture and antitrust legislation / Management system / Processes, measures and controls / Geberit Integrity Line for employees</p>
S1-4	<p>Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions</p> <p>Own workforce / Working conditions / Management system / Processes, measures and controls</p> <p>Own workforce / Working conditions / Management system / Strategies and policies</p> <p>Own workforce / Education and further training / Management system / Processes, measures and controls</p> <p>Own workforce / Occupational health and safety / Management system / Processes, measures and controls</p> <p>Corporate culture and antitrust legislation / Management system / Strategies and policies / Code of Conduct for Employees</p>
S1-5	<p>Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities</p> <p>Own workforce / Occupational health and safety / Management system</p>
S1-6	<p>Characteristics of the undertaking's employees</p> <p>Own workforce / Working conditions / Measures and key figures in the reporting year / Composition of staff employed directly</p>
S1-7	<p>Characteristics of non-employee workers in the undertaking's own workforce</p> <p>Own workforce / Working conditions / Measures and key figures in the reporting year / Composition of staff not employed directly</p>
S1-10	<p>Adequate wages</p> <p>Own workforce / Working conditions / Management system / Strategies and policies</p> <p>Own workforce / Working conditions / Measures and key figures in the reporting year / Adequate wages</p>
S1-11	<p>Social protection</p> <p>Own workforce / Working conditions / Measures and key figures in the reporting year / Social protection</p>
S1-13	<p>Training and skills development metrics</p> <p>Own workforce / Education and further training / Measures and key figures in the reporting year</p>
S1-14	<p>Health and safety metrics</p> <p>Own workforce / Occupational health and safety / Measures and key figures in the reporting year</p>

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ESRS – Disclosure Requirements		Chapter / section in text
S1-15	Work-life balance metrics	Own workforce / Working conditions / Measures and key figures in the reporting year / Balancing family and career
S1-17	Incidents, complaints and severe human rights impacts	Own workforce / Working conditions / Measures and key figures in the reporting year / Respect for human rights

## ESRS S2 – Workers in the Value Chain

ESRS – Disclosure Requirements		Chapter / section in text
Disclosure requirements in connection with ESRS 2 SBM-2	Interests and views of stakeholders	Employees in the value chain / Management system / Strategies and policies Employees in the value chain / Management system / Processes, measures and controls
Disclosure requirements in connection with ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Employees in the value chain / Impacts, risks and opportunities
S2-1	Policies related to value chain workers	Employees in the value chain / Management system / Strategies and policies Corporate culture and antitrust legislation / Management system / Strategies and policies / Code of Conduct for Suppliers and Business Partners Corporate culture and antitrust legislation / Management system / Strategies and policies / Policy Statement on Human Rights Corporate culture and antitrust legislation / Management system / Strategies and policies / General terms and conditions of purchase (GTCP) at the Geberit Group Corporate culture and antitrust legislation / Management system / Processes, measures and controls / Management of supplier relationships
S2-2	Processes for engaging with value chain workers about impacts	Employees in the value chain / Management system / Processes, measures and controls Corporate culture and antitrust legislation / Management system / Processes, measures and controls / Supplier Integrity Line
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	Employees in the value chain / Management system / Processes, measures and controls / Upstream value chain: suppliers and transport companies / Supplier Integrity Line Employees in the value chain / Management system / Processes, measures and controls / Downstream value chain: customers / Supplier Integrity Line Corporate culture and antitrust legislation / Management system / Processes, measures and controls / Supplier Integrity Line
S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	Employees in the value chain / Management system / Processes, measures and controls Employees in the value chain / Measures and key figures in the reporting year

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## ESRS G1 – Business Conduct

ESRS – Disclosure Requirements		Chapter / section in text
Disclosure requirements in connection with ESRS 2 GOV-1	The role of the administrative, supervisory and management bodies	Corporate culture and antitrust legislation / Management system
Disclosure requirements in connection with ESRS 2 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	Corporate culture and antitrust legislation / Impacts, risks and opportunities
G1-1	Corporate culture and business conduct policies	Corporate culture and antitrust legislation / Management system / Strategies and policies Corporate culture and antitrust legislation / Management system / Processes, measures and controls
G1-3	Prevention and detection of corruption and bribery	Corporate culture and antitrust legislation / Management system / Strategies and policies / Code of Conduct for Employees Corporate culture and antitrust legislation / Management system / Strategies and policies / Antitrust Law Guideline Corporate culture and antitrust legislation / Management system / Strategies and policies / Guideline for donations to and from business partners of the Geberit Group (Donation Guideline) Corporate culture and antitrust legislation / Management system / Processes, measures and controls / Code of Conduct for Employees Corporate culture and antitrust legislation / Management system / Processes, measures and controls / Geberit Integrity Line for employees Corporate culture and antitrust legislation / Management system / Processes, measures and controls / Antitrust Law Guideline Corporate culture and antitrust legislation / Management system / Processes, measures and controls / Donation Guideline
G1-4	Confirmed incidents of corruption or bribery	Corporate culture and antitrust legislation / Measures and key figures in the reporting year

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## GRI Content Index



Geberit has reported in accordance with the GRI Standards for the period from 1 January 2025 to 31 December 2025. For the Content Index – Essentials Service, GRI Services reviewed that the GRI content index has been presented in a way consistent with the requirements for reporting in accordance with the GRI Standards, and that 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	General information / Subject of the report
2-2	Entities included in the organisation's sustainability reporting	General information / Subject of the report
2-3	Reporting period, frequency, and contact point	General information / Basis of the report / Reporting period and cycle General information / Basis of the report / Contact point for enquiries
2-4	Restatements of information	General information / Basis of the report / Estimates and uncertainties, change to the calculation methods
2-5	External assurance	General information / Basis of the report / External verification ESG governance / Risk management / External assurance and continuous improvement Corporate culture and antitrust legislation / Measures and key figures in the reporting year Audit Report Greenhouse Gas Balance

#### Activities and workers

GRI Standard/ Disclosure	Title	Chapter/section in text
2-6	Activities, value chain, and other business relationships	Business model and value chain
2-7	Employees	Business model and value chain / Value chain / Own workforce Own workforce / Working conditions / Measures and key figures in the reporting year / Composition of staff employed directly
2-8	Workers who are not employees	Own workforce / Working conditions / Measures and key figures in the reporting year / Composition of staff not employed directly

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### Governance

GRI Standard/ Disclosure	Title	Chapter/section in text
2-9	Governance structure and composition	ESG governance / Governance structure
2-10	Nomination and selection of the highest governance body	ESG governance / Governance structure
2-11	Chair of the highest governance body	ESG governance / Governance structure
2-12	Role of the highest governance body in overseeing the management of impacts	ESG governance / Governance structure ESG governance / Risk management Materiality / Materiality assessment / Structured process Corporate culture and antitrust legislation / Management system
2-13	Delegation of responsibility for managing impacts	ESG governance / Governance structure Corporate culture and antitrust legislation / Management system
2-14	Role of the highest governance body in sustainability reporting	ESG governance / Governance structure ESG governance / Risk management Materiality / Materiality assessment / Structured process
2-15	Conflicts of interest	ESG governance / Governance structure
2-16	Communication of critical concerns	ESG governance / Governance structure / ESG integration in decision making
2-17	Collective knowledge of the highest governance body	ESG governance / Governance structure
2-18	Evaluation of the performance of the highest governance body	ESG governance / Governance structure
2-19	Remuneration policies	ESG governance / Governance structure / ESG key figures and remuneration architecture
2-20	Process to determine remuneration	ESG governance / Governance structure / ESG key figures and remuneration architecture
2-21	Annual total compensation ratio	Own workforce / Working conditions / Measures and key figures in the reporting year / Adequate wages

### Strategy, policies and practices

GRI Standard/ Disclosure	Title	Chapter/section in text
2-22	Statement on sustainable development strategy	Business Report / Editorial
2-23	Policy commitments	ESG governance / Governance structure / ESG integration in decision making ESG governance / Due diligence declaration Own workforce / Occupational health and safety / Management system / Strategies and policies Employees in the value chain / Management system Employees in the value chain / Management system / Strategies and policies Employees in the value chain / Management system / Processes, measures and controls Corporate culture and antitrust legislation / Management system / Strategies and policies Corporate culture and antitrust legislation / Management system / Processes, measures and controls

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GRI Standard/ Disclosure	Title	Chapter/section in text
2-24	Embedding policy commitments	ESG governance / Governance structure / ESG integration in decision making ESG governance / Due diligence declaration Own workforce / Occupational health and safety / Management system / Strategies and policies Employees in the value chain / Management system Employees in the value chain / Management system / Strategies and policies Employees in the value chain / Management system / Processes, measures and controls Corporate culture and antitrust legislation / Management system / Processes, measures and controls Corporate culture and antitrust legislation / Measures and key figures in the reporting year
2-25	Processes to remediate negative impacts	ESG governance / Governance structure / ESG integration in decision making Corporate culture and antitrust legislation / Management system / Processes, measures and controls
2-26	Mechanisms for seeking advice and raising concerns	ESG governance / Stakeholder engagement ESG governance / Governance structure / ESG integration in decision making Employees in the value chain / Management system / Processes, measures and controls Corporate culture and antitrust legislation / Management system / Processes, measures and controls
2-27	Compliance with laws and regulations	Corporate culture and antitrust legislation / Measures and key figures in the reporting year / Human rights Corporate culture and antitrust legislation / Measures and key figures in the reporting year / Antitrust legislation Corporate culture and antitrust legislation / Measures and key figures in the reporting year / Anti-corruption
2-28	Membership associations	ESG governance / Stakeholder engagement Corporate culture and antitrust legislation / Overview

### Stakeholder engagement

GRI Standard/ Disclosure	Title	Chapter/section in text
2-29	Approach to stakeholder engagement	ESG governance / Stakeholder engagement Materiality / Materiality assessment / Structured process
2-30	Collective bargaining agreements	Own workforce / Working conditions / Strategies and policies

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## Material topics

### GRI 3: Material Topics 2021

GRI Standard/ Disclosure	Title	Chapter/section in text
3-1	Process to determine material topics	ESG governance / Stakeholder engagement Materiality / Materiality assessment
3-2	List of material topics	Materiality / Overview of material impacts, risks and opportunities

## Environment

### Climate change and energy

#### GRI 3: Material Topics 2021

GRI Standard/ Disclosure	Title	Chapter/section in text
3-3	Management of material topics	Climate change and energy / Management system

#### GRI 302: Energy 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
302-1	Energy consumption within the organisation	Climate change and energy / Measures and key figures in the reporting year / Energy consumption
302-4	Reduction of energy consumption	Climate change and energy / Processes, measures and controls / Reduction measures in the value chain Climate change and energy / Measures and key figures in the reporting year / Energy consumption

#### GRI 305: Emissions 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
305-1	Direct (Scope 1) GHG emissions	Climate change and energy / Measures and key figures in the reporting year / Scope 1 and 2 emissions
305-2	Energy indirect (Scope 2) GHG emissions	Climate change and energy / Measures and key figures in the reporting year / Scope 1 and 2 emissions
305-3	Other indirect (Scope 3) GHG emissions	Climate change and energy / Measures and key figures in the reporting year / Emissions in Scope 3
305-4	GHG emissions intensity	Climate change and energy / Measures and key figures in the reporting year / Intensity of greenhouse gas emissions
305-5	Reduction of GHG emissions	Climate change and energy / Processes, measures and controls / Reduction measures in the value chain Climate change and energy / Measures and key figures in the reporting year / Scope 1 and 2 emissions
305-6	Emissions of ozone-depleting substances (ODS)	Climate change and energy / Measures and key figures in the reporting year / Other air emissions
305-7	Nitrogen oxides (NO <sub>x</sub> ), sulphur oxides (SO <sub>x</sub> ), and other significant air emissions	Climate change and energy / Measures and key figures in the reporting year / Other air emissions

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### Water

#### GRI 3: Material Topics 2021

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

#### GRI 303: Water and Effluents 2018

GRI Standard/ Disclosure	Title	Chapter/section in text
303-1	Interactions with water as a shared resource	Water / Impacts, risks and opportunities
303-2	Management of water discharge-related impacts	Water / Management system / Processes, measures and controls
303-3	Water withdrawal	Water / Measures and key figures in the reporting year / Water withdrawal
303-4	Water discharge	Water / Measures and key figures in the reporting year / Water discharge
303-5	Water consumption	Water / Measures and key figures in the reporting year / Water consumption

### Social aspects

#### Own workforce: working conditions

#### GRI 3: Material Topics 2021

GRI Standard/ Disclosure	Title	Chapter/section in text
3-3	Management of material topics	Own workforce / Working conditions / Management system Corporate culture and antitrust legislation / Management system / Strategies and policies / Policy Statement on Human Rights

#### GRI 401: Employment 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
401-1	New employee hires and employee turnover	Own workforce / Working conditions / Measures and key figures in the reporting year / Composition of staff employed directly
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Remuneration Report Participation plans
401-3	Parental leave	Own workforce / Working conditions / Measures and key figures in the reporting year / Balancing family and career

#### 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	Own workforce / Working conditions / Management system / Processes, measures and controls

#### GRI 405: Diversity and Equal Opportunity 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
405-1	Diversity of governance bodies and employees	ESG governance / Governance structure Own workforce / Working conditions / Measures and key figures in the reporting year / Composition of staff employed directly / Composition by employment type
405-2	Ratio of basic salary and remuneration of women to men	Business Report / Business and financial review / Financial Year 2025 / Employees / Promotion of diversity and equal opportunity

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**GRI 406: Non-discrimination 2016**

GRI Standard/ Disclosure	Title	Chapter/section in text
406-1	Incidents of discrimination and corrective actions taken	Corporate culture and antitrust legislation / Measures and key figures in the reporting year / Own business area / Human rights

**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	Own workforce / Working conditions / Impacts, risks and opportunities Corporate culture and antitrust legislation / Measures and key figures in the reporting year / Own business area / Human rights Corporate culture and antitrust legislation / Measures and key figures in the reporting year / Supply chain

**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	Own workforce / Working conditions / Impacts, risks and opportunities Corporate culture and antitrust legislation / Measures and key figures in the reporting year / Own business area / Human rights Corporate culture and antitrust legislation / Measures and key figures in the reporting year / Supply chain

**Own workforce: education and further training****GRI 3: Material Topics 2021**

GRI Standard/ Disclosure	Title	Chapter/section in text
3-3	Management of material topics	Own workforce / Education and further training / Management system

**GRI 404: Training and Education 2016**

GRI Standard/ Disclosure	Title	Chapter/section in text
404-1	Average hours of training per year per employee	Own workforce / Education and further training / Measures and key figures in the reporting year / Internal and external education and further training
404-2	Programmes for upgrading employee skills and transition assistance programmes	Own workforce / Education and further training / Measures and key figures in the reporting year
404-3	Percentage of employees receiving regular performance and career development reviews	Own workforce / Education and further training / Measures and key figures in the reporting year / Development and assessment

**Own workforce: occupational health and safety****GRI 3: Material Topics 2021**

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

**GRI 403: Occupational Health and Safety 2018**

GRI Standard/ Disclosure	Title	Chapter/section in text
403-1	Occupational health and safety management system	Own workforce / Occupational health and safety / Management system Own workforce / Occupational health and safety / Management system / Processes, measures and controls

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<b>GRI Standard/ Disclosure</b>	<b>Title</b>	<b>Chapter/section in text</b>
403-2	Hazard identification, risk assessment, and incident investigation	Own workforce / Occupational health and safety / Management system / Strategies and policies / Geberit Safety System (GSS) Own workforce / Occupational health and safety / Management system / Processes, measures and controls
403-3	Occupational health services	Own workforce / Occupational health and safety / Management system / Processes, measures and controls / Occupational health services
403-4	Worker participation, consultation and communication on occupational health and safety	Own workforce / Occupational health and safety / Management system / Processes, measures and controls / Say of employees
403-5	Worker training on occupational health and safety	Own workforce / Occupational health and safety / Management system / Processes, measures and controls / Training on occupational health and safety
403-6	Promotion of worker health	Own workforce / Occupational health and safety / Management system / Processes, measures and controls / Health promotion & ergonomic improvements
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Own workforce / Occupational health and safety / Management system / Processes, measures and controls / Prevention of work-related illnesses
403-8	Workers covered by an occupational health and safety management system	Own workforce / Occupational health and safety / Management system / Strategies and policies / Geberit Safety System (GSS)
403-9	Work-related injuries	Own workforce / Occupational health and safety / Measures and key figures in the reporting year / Accidents and absences

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### Employees in the value chain

#### GRI 3: Material Topics 2021

GRI Standard/ Disclosure	Title	Chapter/section in text
3-3	Management of material topics	<p>Employees in the value chain / Management system</p> <p>Corporate culture and antitrust legislation / Management system / Strategies and policies / Code of Conduct for Suppliers and Business Partners</p> <p>Corporate culture and antitrust legislation / Management system / Strategies and policies / Policy Statement on Human Rights</p> <p>Corporate culture and antitrust legislation / Management system / Strategies and policies / General terms and conditions of purchase (GTCP) at the Geberit Group</p>

#### GRI 308: Supplier Environmental Assessment 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
308-1	New suppliers that were screened using environmental criteria	<p>Employees in the value chain / Management system / Processes, measures and controls / Upstream value chain: suppliers and transport companies</p> <p>Employees in the value chain / Measures and key figures in the reporting year / Employees at suppliers</p> <p>Corporate culture and antitrust legislation / Management system / Processes, measures and controls / Management of supplier relationships</p> <p>Corporate culture and antitrust legislation / Measures and key figures in the reporting year / Supply chain</p>
308-2	Negative environmental impacts in the supply chain and actions taken	<p>Employees in the value chain / Measures and key figures in the reporting year / Employees at suppliers</p>

#### GRI 414: Supplier Social Assessment 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
414-1	New suppliers that were screened using social criteria	<p>Employees in the value chain / Management system / Processes, measures and controls / Upstream value chain: suppliers and transport companies</p> <p>Employees in the value chain / Measures and key figures in the reporting year / Employees at suppliers</p> <p>Corporate culture and antitrust legislation / Management system / Processes, measures and controls / Management of supplier relationships</p> <p>Corporate culture and antitrust legislation / Measures and key figures in the reporting year / Supply chain</p>
414-2	Negative social impacts in the supply chain and actions taken	<p>Employees in the value chain / Measures and key figures in the reporting year / Employees at suppliers</p>

**GEBERIT ANNUAL REPORT 2025**

Sustainability → Reporting Standards → GRI Content Index

## Governance

### Corporate culture and antitrust legislation

#### GRI 3: Material Topics 2021

GRI Standard/ Disclosure	Title	Chapter/section in text
3-3	Management of material topics	Corporate culture and antitrust legislation / Management system

#### GRI 203: Indirect Economic Impacts 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
203-2	Significant indirect economic impacts	Business model and value chain / Value chain

#### GRI 207: Tax 2019

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

#### GRI 205: Anti-corruption 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
205-1	Operations assessed for risks related to corruption	Corporate culture and antitrust legislation / Management system / Processes, measures and controls / Antitrust Law Guideline Corporate culture and antitrust legislation / Management system / Processes, measures and controls / Donation Guideline Corporate culture and antitrust legislation / Measures and key figures in the reporting year / Own business area / Compliance with internal policies Corporate culture and antitrust legislation / Measures and key figures in the reporting year / Own business area / Antitrust legislation Corporate culture and antitrust legislation / Measures and key figures in the reporting year / Own business area / Anti-corruption
205-2	Communication and training about anti-corruption policies and procedures	Corporate culture and antitrust legislation / Management system / Processes, measures and controls / Antitrust Law Guideline Corporate culture and antitrust legislation / Management system / Processes, measures and controls / Donation Guideline Corporate culture and antitrust legislation / Measures and key figures in the reporting year / Own business area / Antitrust legislation
205-3	Confirmed incidents of corruption and actions taken	Corporate culture and antitrust legislation / Measures and key figures in the reporting year / Own business area / Anti-corruption

#### 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	Corporate culture and antitrust legislation / Measures and key figures in the reporting year / Own business area / Antitrust legislation

**GEBERIT ANNUAL REPORT 2025**

Sustainability → Reporting Standards → GRI Content Index

**GRI 408: Child Labour 2016**

<b>GRI Standard/ Disclosure</b>	<b>Title</b>	<b>Chapter/section in text</b>
408-1	Operations and suppliers at significant risk for incidents of child labour	Own workforce / Working conditions / Impacts, risks and opportunities Corporate culture and antitrust legislation / Measures and key figures in the reporting year / Own business area / Human rights Corporate culture and antitrust legislation / Measures and key figures in the reporting year / Supply chain

**GRI 409: Forced or Compulsory Labour 2016**

<b>GRI Standard/ Disclosure</b>	<b>Title</b>	<b>Chapter/section in text</b>
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Own workforce / Working conditions / Impacts, risks and opportunities Corporate culture and antitrust legislation / Measures and key figures in the reporting year / Own business area / Human rights Corporate culture and antitrust legislation / Measures and key figures in the reporting year / Supply chain

**GRI 418: Customer Privacy 2016**

<b>GRI Standard/ Disclosure</b>	<b>Title</b>	<b>Chapter/section in text</b>
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Corporate culture and antitrust legislation / Measures and key figures in the reporting year / Own business area / Data protection

## GEBERIT ANNUAL REPORT 2025

Sustainability → Reporting Standards → Art. 964a ff. CO Content Index

# Art. 964a ff. CO Content Index

## General information

**Art. 964a ff. CO requirement** **AR25: Referenced chapter in the report on non-financial matters**

[Sustainability report: Introduction](#)  
[General information / Subject of the report](#)  
[Business model and value chain](#)  
[ESG governance](#)  
[Materiality](#)  
[Sustainability strategy](#)

## Non-financial matters

**Art. 964a ff. CO requirement**

**AR25: Referenced chapter in the report on non-financial matters**

Climate-related matters

[Climate change and energy / Impacts, risks and opportunities](#)  
[Climate change and energy / Management system](#)  
[Climate change and energy / Measures and key figures in the reporting year / Scope 1 and 2 emissions](#)  
[Climate change and energy / Measures and key figures in the reporting year / Emissions in Scope 3](#)

Environmental matters

[Climate change and energy](#)  
[Water](#)  
[Corporate culture and antitrust legislation / Management system / Code of Conduct for Suppliers and Business Partners](#)  
[Corporate culture and antitrust legislation / Management system / Processes, measures and controls / Management of supplier relationships](#)  
[Corporate culture and antitrust legislation / Measures and key figures in the reporting year / Supply chain](#)

Social matters

[Employees in the value chain](#)  
[Corporate culture and antitrust legislation / Impacts, risks and opportunities](#)  
[Corporate culture and antitrust legislation / Management system / Code of Conduct for Suppliers and Business Partners](#)  
[Corporate culture and antitrust legislation / Management system / Policy Statement on Human Rights](#)  
[Corporate culture and antitrust legislation / Management system / Processes, measures and controls / Management of supplier relationships](#)  
[Corporate culture and antitrust legislation / Management system / Processes, measures and controls / Supplier Integrity Line](#)  
[Corporate culture and antitrust legislation / Measures and key figures in the reporting year / Supply chain](#)

Employee-related matters

[Own workforce / Impacts, risks and opportunities](#)  
[Own workforce / Definition and materiality](#)  
[Own workforce / Working conditions](#)  
[Own workforce / Education and further training](#)  
[Own workforce / Occupational health and safety](#)

Respect for human rights

[Due diligence declaration](#)  
[Own workforce / Roles and responsibilities](#)  
[Own workforce / Working conditions / Measures and key figures in the reporting year / Respect for human rights](#)  
[Own workforce / Occupational health and safety / Impacts, risks and opportunities](#)  
[Employees in the value chain / Impacts, risks and opportunities](#)  
[Employees in the value chain / Management system / Strategies and policies / Upstream value chain: suppliers and transport companies](#)  
[Employees in the value chain / Management system / Processes, measures and controls / Upstream value chain: suppliers and transport companies](#)  
[Employees in the value chain / Measures and key figures in the reporting year / Employees at suppliers](#)  
[Corporate culture and antitrust legislation / Management system / Policy Statement on Human Rights](#)  
[Corporate culture and antitrust legislation / Measures and key figures in the reporting year / Supply chain](#)

Combatting corruption

[Corporate culture and antitrust legislation / Impacts, risks and opportunities](#)

## GEBERIT ANNUAL REPORT 2025

Sustainability → Reporting Standards → SASB Content Index

# SASB Content Index

The SASB Standards are a set of 77 industry-specific sustainability accounting standards that focus on risks and opportunities. This SASB Content Index references chapters of the sustainability report and supplements them with further information where necessary.

## SASB Construction Materials

### Greenhouse Gas Emissions

Accounting Metric(s)	Code	Category	Location in Sustainability report (report on non-financial matters)
Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	EM-CM-110a.1	Quantitative	<u>Climate change and energy / Measures and key figures in the reporting year / Scope 1 and 2 emissions</u> Geberit is currently hardly affected by the regulation of emissions as none of the plants are part of the European Emissions Trading System (EU ETS).
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	<u>Climate change and energy / Management system / Strategies and policies</u> <u>Climate change and energy / Measures and key figures in the reporting year / Scope 1 and 2 emissions</u>

### Air Quality

Accounting Metric(s)	Code	Category	Location in Sustainability report (report on non-financial matters)
Air emissions of the following pollutants: (1) NO <sub>x</sub> (excluding N <sub>2</sub> O), (2) SO <sub>x</sub> , (3) particulate matter (PM <sub>10</sub> ), (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): <u>Climate change and energy / Measures and key figures in the reporting year / Other air emissions</u> (4), (6), (7): Producing sanitary ceramics is completely different than producing cement from a chemical point of view. 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 Sustainability report (report on non-financial matters)
(1) Total energy consumed, (2) percentage grid electricity, (3) percentage alternative, (4) percentage renewable	EM-CM-130a.1	Quantitative	(1), (2), (4): <u>Climate change and energy / Measures and key figures in the reporting year / Energy consumption</u> (3): Geberit does not consume energy from alternative sources other than mentioned under (4).

### Water Management

Accounting Metric(s)	Code	Category	Location in Sustainability report (report on non-financial matters)
(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with high or extremely high baseline water stress	EM-CM-140a.1	Quantitative	(1): <u>Water / Measures and key figures in the reporting year / Water withdrawal</u> (2): <u>Water / Measures and key figures in the reporting year / Water consumption</u> <u>Water / Impacts, risks and opportunities</u>

### Waste Management

Accounting Metric(s)	Code	Category	Location in Sustainability report (report on non-financial matters)
Amount of waste generated, percentage hazardous, percentage recycled	EM-CM-150a.1	Quantitative	<u>Business Report / Business and financial review / Financial Year 2025 / Environment / Keeping resources in the cycle with a focus on durability</u>

## GEBERIT ANNUAL REPORT 2025

Sustainability → Reporting Standards → SASB Content Index

## Biodiversity Impacts

Accounting Metric(s)	Code	Category	Location in Sustainability report (report on non-financial matters)
Description of environmental management policies and practices for active sites	EM-CM-160a.1	Discussion and Analysis	<p><u>Corporate culture and antitrust legislation / Management system</u>  <u>Corporate culture and antitrust legislation / Management system / Processes, measures and controls / Management of supplier relationships</u>  <u>Employees in the value chain / Management system / Processes, measures and controls / Upstream value chain: suppliers and transport companies</u>  <u>Employees in the value chain / Measures and key figures in the reporting year / Employees at suppliers</u></p> <p>Geberit has no direct impact on biodiversity hotspots. A spatial analysis of all 26 production sites identified no locations in environmentally sensitive areas. Exposure was assessed through a screening using the WWF Biodiversity Risk Filter (BRF) and by comparing site locations with Key Biodiversity Areas (KBAs) and Natura 2000 sites. The assessments indicate that Geberit's locations do not present an increased risk of potential impacts on nearby environmentally sensitive areas. No material dependencies on ecosystems were identified.</p>
Terrestrial land area 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 Sustainability report (report on non-financial matters)
(1) Total recordable incident rate (TRIR) and (2) near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	EM-CM-320a.1	Quantitative	<p>(1): <u>Own workforce / Occupational health and safety / Measures and key figures in the reporting year / Accidents and absences</u>  (2): This data is currently not being collected.</p>
Number of reported cases of silicosis	EM-CM-320a.2	Quantitative	This data is currently not being collected. For qualitative information on work-related illnesses, see <u>Own workforce / Occupational health and safety / Management system / Processes, measures and controls / Prevention of work-related illnesses</u>

## Product Innovation

Accounting Metric(s)	Code	Category	Location in Sustainability report (report on non-financial matters)
Percentage of products that qualify for credits in sustainable building design and construction certifications	EM-CM-410a.1	Quantitative	Around 44% of Group sales are covered by products with an EPD.
Total addressable market and share of market for products that reduce energy, water, and/or material impacts during use and/or production	EM-CM-410a.2	Quantitative	Data on total addressable market and the respective market share is currently not being collected.

## Pricing Integrity & Transparency

Accounting Metric(s)	Code	Category	Location in Sustainability report (report on non-financial matters)
Total amount of monetary losses as a result of legal proceedings associated with cartel activities, price fixing, and antitrust activities	EM-CM-520a.1	Quantitative	<p><u>Corporate culture and antitrust legislation / Measures and key figures in the reporting year / Own business area / Antitrust legislation</u>  <u>Corporate culture and antitrust legislation / Measures and key figures in the reporting year / Own business area / Anti-corruption</u></p>

## GEBERIT ANNUAL REPORT 2025

Sustainability → Reporting Standards → SDG Reporting

## SDG Reporting

Topic	Description	Chapter / section in text
<b>SDG 4: Quality Education</b> 	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.	<u>Own workforce / Education and further training</u> <u>Employees in the value chain / Management system / Strategies and policies / Downstream value chain: customers</u> <u>Employees in the value chain / Processes, measures and controls / Downstream value chain: customers</u> <u>Employees in the value chain / Measures and key figures in the reporting year / Employees at customer companies</u> <u>Business Report / Business and financial review / Financial Year 2025 / Social responsibility</u>
<b>SDG 6: Clean Water and Sanitation</b> 	Ensure availability and sustainable management of water and sanitation for all.	<u>Water / Management system</u> <u>Climate change and energy / Overview</u> <u>Own workforce / Education and further training / Management system / Vocational training</u> <u>Business Report / Business and financial review / Financial Year 2025 / Social responsibility</u>
<b>SDG 11: Sustainable Cities and Communities</b> 	Make cities and communities inclusive, safe, resilient and sustainable.	<u>Climate change and energy / Overview</u> <u>Climate change and energy / Impacts, risks and opportunities</u> <u>Water / Management system</u> <u>Own workforce / Education and further training / Management system / Vocational training</u> <u>Business Report / Business and financial review / Financial Year 2025 / Environment</u>
<b>SDG 13: Climate Action</b> 	Take urgent action to combat climate change and its impacts.	<u>Climate change and energy / Management system</u> <u>Climate change and energy / Impacts, risks and opportunities</u> <u>Climate change and energy / Measures and key figures in the reporting year</u> <u>Business Report / Business and financial review / Financial Year 2025 / Environment</u>



# 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](#).