



Geberit Group

Sustainability

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Sustainability 2025 at a glance

-6.9%

CO₂ intensity reduced

The CO₂ intensity (CO₂ emissions in relation to currency-adjusted net sales) fell significantly by 6.9%.

67.5%

Focus on renewable energy

In 2025, around 68% of electricity came from renewable energy sources.

-21.8%

Saving water

Since the acquisition of the water-intensive ceramics production in 2015, Geberit has been able to reduce water withdrawal in production by 21.8%.

57%

Career and development

Geberit aims to fill half of all vacant managerial positions with internal candidates. In 2025, this was achieved for 57% of all vacancies.

6.5%

Inclusive workplaces

People with disabilities are part of the company – in 2025, they accounted for 6.5% of the workforce.

110,000

Customer training

Geberit is committed to the continuous professional training of customers. In 2025, around 110,000 customers completed training courses.

Sustainability

Sustainability report (report on non-financial matters)

ESRS

Art. 964a ff. CO

This sustainability report is addressed to all stakeholders of the company – including employees, customers, partner companies, suppliers, investors, ESG rating agencies and the interested public. It serves as the main instrument for informing shareholders, investors and ESG analysts in detail about non-financial matters at the Geberit Group in the 2025 financial year, and for compliance with legal provisions in the area of sustainability reporting. The report is an integral part of the Annual Report 2025.

Sustainability reporting at the Geberit Group is made in accordance with the GRI standards → [GRI Content Index](#), the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and the provisions of the Swiss Code of Obligations → [Art. 964a ff. CO Content Index](#). Additionally, the report also refers to the UN Sustainable Development Goals → [SDG Reporting](#) and the standards of the Sustainability Accounting Standards Board → [SASB Content Index](#).

For the first time, this report also takes into account the European Sustainability Reporting Standards (ESRS) → [ESRS Index](#). This is based on the double materiality assessment according to ESRS 1, which was carried out by the Geberit Group in 2024 and updated in the reporting year. The results of this assessment have led to the expansion of the report content and changes in its layout: the structure of the individual chapters is based on the disclosure requirements of the ESRS (Set 1, 2023), with the chapters systematically detailing the underlying analysis.

With this step, Geberit has started to gradually bring its reporting in line with the provisions of the Corporate Sustainability Reporting Directive (CSRD). From 2027, the sustainability report will completely cover the disclosure obligations according to CSRD/ESRS.

As the Swiss digital taxonomy on climate reporting was not yet available at the time of publication, it was not possible to implement this in the Annual Report 2025. However, the Sustainability Report 2025 is available to download in its entirety in machine-readable PDF format. According to the explanations of the Swiss Federal Administration on machine-readable disclosure (Art. 964a ff. CO), this interim solution is permissible under the “comply or explain” principle.

Structure

The complete sustainability report consists of the following sections:

- → [General information](#)
- → [Business model and value chain](#)
- → [ESG governance](#)
- → [Materiality](#)
- → [Sustainability strategy](#)
- → [Environmental matters – Performance 2025](#)
- → [Social matters – Performance 2025](#)
- → [Governance matters – Performance 2025](#)
- → [ESRS Index](#)
- → [GRI Content Index](#)
- → [Art. 964a ff. CO Content Index, including climate reporting according to TCFD](#)
- → [SASB Content Index](#)
- → [SDG Reporting](#)
- → [Communication on Progress UNGC](#)
- → [Audit Report Greenhouse Gas Balance](#)

The chapters – environmental, social and governance matters – all follow the same structure in line with the content of the ESRS provisions:

- Overview
- Impacts, risks and opportunities
- Management system with responsibilities, strategies and policies, processes and controls
- Measures and key figures in the reporting year

Sustainability

General information

Subject of the report

ESRS

GRI

Art. 964a ff. CO

Geberit AG is a stock corporation under Swiss law, headquartered in Rapperswil-Jona. Sustainability reporting is made on a consolidated basis. The basis of consolidation corresponds to that of the financial reporting and covers all material business areas, production sites, logistics centres and sales companies of the Group.

Geberit AG acts as a parent company; there are no significant joint ventures or outsourced entities.

Furthermore, there are no subsidiaries exempt from reporting obligations according to Art. 19a(9) or 29a(8) of the Directive 2013/34/EU. For a list of the companies and the countries in which the Group operates, see → [Financial Section > Consolidated Financial Statements of the Geberit Group > Notes > Note 32](#)

This report addresses ESG-relevant topics (ESG – Environment, Social, Governance) in own operations and along the upstream and downstream value chain. The disclosed impacts, risks and opportunities in the upstream value chain relate to direct suppliers and transport companies, while those in the downstream value chain relate to direct customers and business partners.

Basis of the report

ESRS

GRI

Reporting period and cycle

The reporting period covers the 2025 financial year. The report was approved by the Board of Directors on 11 March 2026 and published on 12 March 2026 as part of the Annual Report 2025 of the Geberit Group.

Time horizons

For the purposes of sustainability reporting, Geberit specifies the following time horizons:

- short-term = 1 year (current reporting year),
- medium-term = up to 5 years,
- long-term = longer than 5 years.

These definitions are based on the Group-wide risk management process and are aligned with the strategic planning. Any deviations from these time horizons are indicated directly in the corresponding passages.

Units and definitions

Environmental key figures are indicated in the following units:

- Greenhouse gas emissions (GHG, Scope 1–3): in tonnes (t) or tonnes CO₂ equivalents (t CO₂e) according to the Greenhouse Gas Protocol (GHG Protocol)
- Energy consumption: in gigawatt hours (GWh); 1 GWh corresponds to 1,000 MWh
- Water consumption: in cubic metres (m³)

Financial key figures are indicated in Swiss francs (CHF).

Data sources and collection methods

Data is collected decentrally by the respective departments, with the data then consolidated and validated by the corresponding Group area (Corporate Sustainability, Corporate Human Resources, Corporate Purchasing, etc.).

Where available, Geberit relies on primary data from data recording systems found within the Group.

Data from indirect sources

Geberit uses data from indirect sources for various environmental key figures in the upstream and downstream value chain. In particular, this concerns the calculation of greenhouse gas emissions in the upstream and downstream value chain (Scope 3). Product-related and process-related assumptions are used where necessary, such as specific emission factors for purchased goods and services, or details on energy consumption during the use phase and when recycling or disposing of products. The accounting method for greenhouse gases follows the requirements of the Greenhouse Gas Protocol. In order to continuously improve the data quality, Geberit is working on the step-by-step refinement of the specific emission factors for purchased goods and services.

Estimates and uncertainties, changes to the calculation methods

For material Scope 3 categories, the values are primarily based on secondary data, emission factors and model assumptions (e. g. use phase, end-of-life treatment). A quantitative degree of accuracy is not indicated in the report; relevant assumptions and methods are disclosed. Changes to content – such as adjustments to factors, indicators or data sources – are made clear in the report when necessary; comparative figures from previous years are commented on where relevant. Retrospective adjustment of figures from previous years was made in some cases and is noted accordingly throughout.

External verification

The Geberit Group has a [→ Group certificate](#) in accordance with ISO 9001 (quality), ISO 14001 (environment) and ISO 45001 (occupational health and safety) that is valid until 2027. All production plants, all Geberit companies in China, the logistics centre in Pfullendorf (DE), and the management company incorporating all Group functions at headquarters in Rapperswil-Jona (CH) are certified in accordance with these three standards. In addition, eight plants are certified in accordance with ISO 50001 (energy) and eight sales companies in accordance with ISO 9001 (quality).

The greenhouse gas balance for Scopes 1 and 2 has been audited externally as part of a limited assurance engagement, see [→ Audit Report Greenhouse Gas Balance](#). The audit was made according to ISO 14064-3:2019; the balance criteria included ISO 14064-1:2018, the GHG Protocol and relevant GRI standards.

Contact point for enquiries

Should you have any questions concerning the sustainability report, please contact:

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Sustainability

Business model and value chain

Business model and value creation

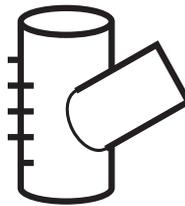
ESRS GRI Art. 964a ff. CO

Geberit handles the use of water in buildings as a resource under the motto: "Mastering water – because people need outstanding sanitary products". As a European leader in the field of sanitary technology, the company develops, manufactures and sells durable, resource-saving and innovative products for new buildings and renovation projects.

The portfolio of products and services includes a wide assortment structured in three product groups:



Installation and Flushing Systems



Piping Systems



Bathroom Systems

- The product area Installation and Flushing Systems comprises all sanitary installation technology plus a broad range of flushing systems for toilets including cisterns and fittings. Share of sales in 2025: 37%
- The product area Piping Systems includes building drainage and supply systems and comprises all piping technology found in buildings for drinking water, heating, gas and other media. Share of sales in 2025: 33%
- The product area Bathroom Systems comprises all relevant furnishings in a bathroom such as bathroom ceramics, furniture, showers, bathtubs, taps and controls, and shower toilets. Share of sales in 2025: 30%

For further information on the product range, see → www.geberit.com > Company > Products > Product portfolio. Additionally, the company also offers a range of services, including:

- Comprehensive training for B2B customers
- Technical project support (e. g. the digital project planning tool Building Information Modelling (BIM))
- After-sales service
- Digital product information and environmental product declarations (EPD)

The continued business success of the company is founded on a long-term business model that is based on strategic stability, continuous adaptability and operational flexibility. The → corporate strategy is based on four pillars:

- Focus on sanitary products
- Commitment to innovation and sustainability
- Selective geographic expansion
- Continuous optimisation

GEBERIT ANNUAL REPORT 2025

Sustainability → Business model and value chain → Business model and value creation

A systematic risk analysis reinforces the resilience of the business model. In addition to financial and operational risks, risk management also takes into account ESG-related risks. The materiality of the ESG-related impacts, risks and opportunities is defined in the process of the double → materiality assessment.

The resulting → material topics are translated into the operational fields of action in the → sustainability strategy, which in turn is an integral part of the corporate strategy. The goal is to minimise risks, take opportunities systematically and create long-term value for all stakeholders, see figure:

Value creation logic from an ESG perspective

Input

People and society

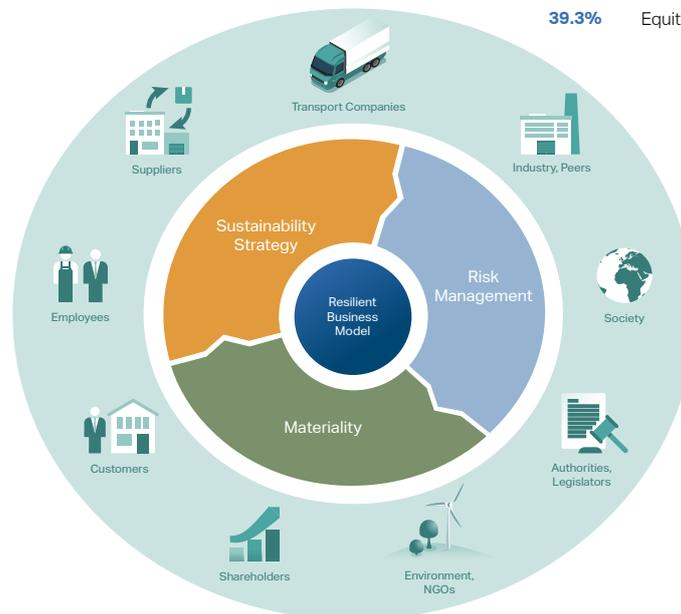
11,278	Employees worldwide (FTE)
14.4	Hours education and further training
287	Apprentices

Environment

393,832	t materials used
637.5	GWh energy consumption
915,442	m ³ water withdrawal

Economy

173 million	CHF investments in property, plant and equipment
86 million	CHF R&D expenditure and investments
39.3%	Equity ratio



Output

People and society

834 million	CHF personnel expenses
12.8	Years of service (average)
140 million	CHF taxes

Environment

67.5%	Proportion of renewable energies used in electricity
-6.9%	Reduction of CO ₂ intensity compared to 2024
163 million	m ³ water saving potential by Geberit products in 2025

Economy

3,163 million	CHF net sales
20.8%	Free cashflow margin
503 million	CHF distribution to shareholders (dividend and share buyback programme)

Operationally, the corporate strategy is implemented through functional strategies and initiatives, such as strategic growth initiatives for technology penetration or optimisation initiatives at the plants.

This results in an impact-oriented system that brings together corporate resilience, ESG conformity and added value for stakeholders.

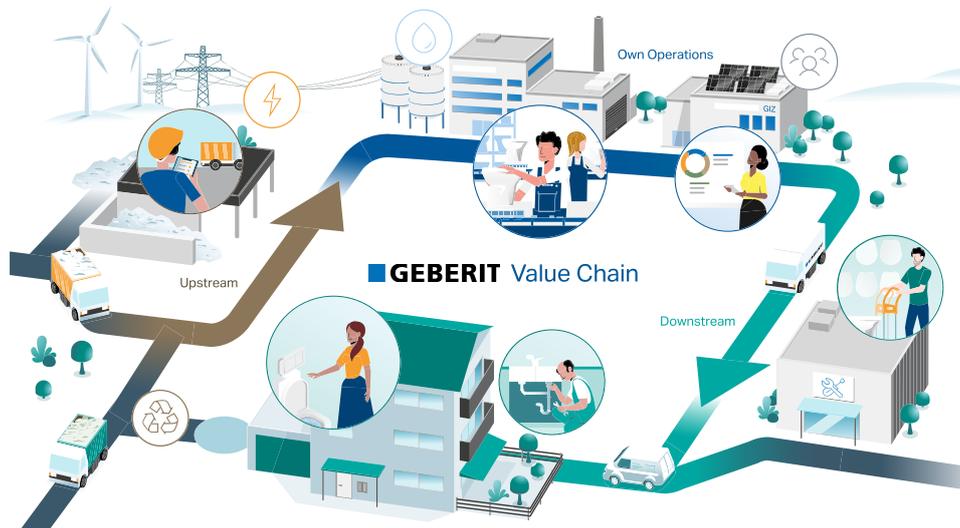
GEBERIT ANNUAL REPORT 2025

Sustainability → Business model and value chain → Value chain

Value chain

GRI ESRS Art. 964a ff. CO

Value chain at Geberit



Geberit is a key player in the value chain seen in building technology and technical building systems. The company manufactures sanitary products and systems that are installed in buildings by specialist planners and qualified professional installers. Its business activities affect suppliers, employees, direct and indirect customers, as well as end users across different regional economic areas.

As at the end of the reporting year, the Geberit Group's production network comprised 26 plants, including 22 in Europe, two in the United States, and one each in China and India. This network is complemented by a logistics centre in Germany, a further 13 distribution centres in Europe, and one in China.

Production network at Geberit



GEBERIT ANNUAL REPORT 2025

Sustainability → Business model and value chain → Value chain

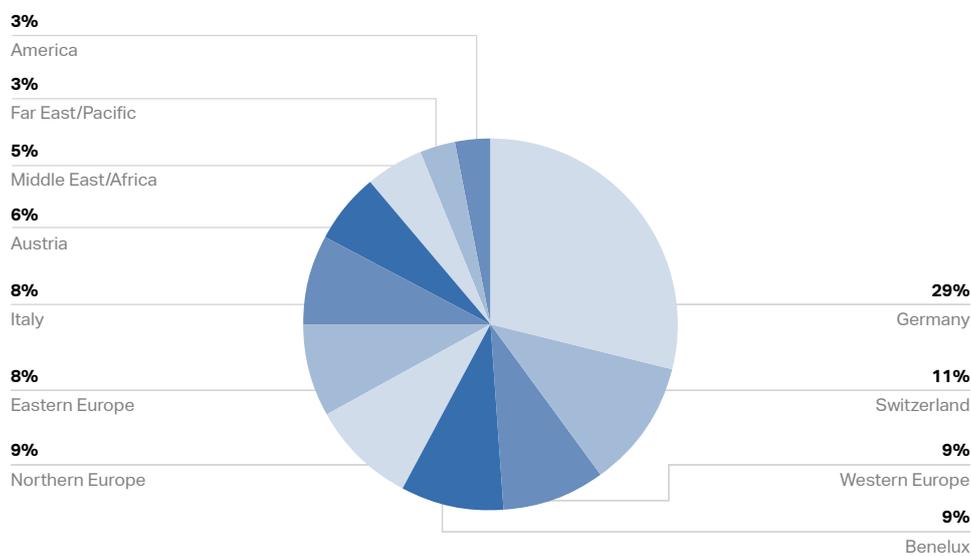
The company has sales companies or representative offices in 52 countries, 28 of which are located in Europe, 12 in the Middle East/Africa region, one in the USA and 11 in Asia and Oceania.

The company creates additional added value by sharing knowledge: specialists from around the world are trained in new technologies, product applications, software solutions and installations at 30 Geberit Information Centres and at external events with sales partners.

Products are sold in over 120 countries. In 2025, net sales amounted to a total of CHF 3,163 million (previous year CHF 3,085 million). For detailed information on net sales by various categories, see → [Business Report > Business and financial review > Financial Year 2025 > Net sales](#). Significant indicators for the creation and distribution of value can be found in the → [Consolidated financial statements Geberit Group](#) and → [Geberit share information](#).

Net sales by markets/regions

2025



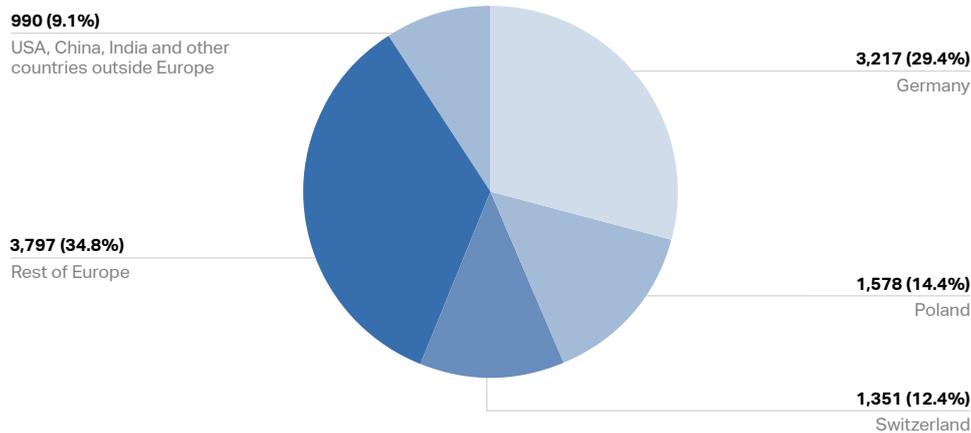
GEBERIT ANNUAL REPORT 2025

Sustainability → Business model and value chain → Value chain

Own workforce

As at the end of the reporting year, the workforce comprised 11,278 full-time positions. Of these, 57% were employed in Production, 29% in Marketing & Sales, 3% in Research & Development, and 9% in Administration. The company also supports vocational training: 287 apprentices (2%) were employed at the end of 2025. Regionally, the jobs were distributed as follows:

Regional distribution of direct employees: number and share of the workforce



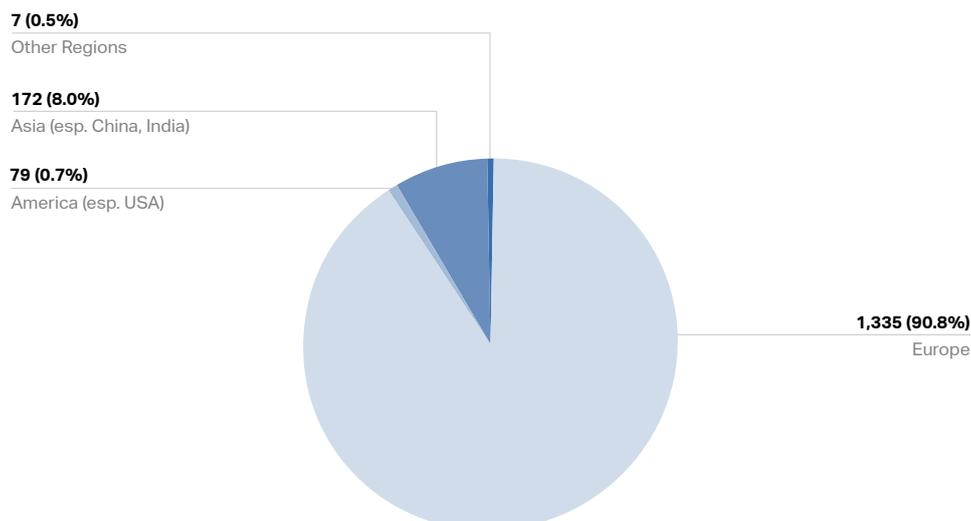
The total of 11,278 full-time equivalents (FTE) reflects 10,933 positions held by employees and 345 positions held by external staff.

Upstream value chain

In 2025, Geberit had business relationships with 1,404 direct suppliers. Additionally, the company worked with 49 external logistics partners as it does not have a transport fleet of its own. Business partnerships are based on a binding → [Code of Conduct for Suppliers and Business Partners](#), which defines standards for quality, environment, occupational health and safety, and human rights.

As of end 2025, the geographic distribution by number of suppliers and their share of sales was as follows:

Regional distribution of direct suppliers: number and share of procurement spend



The total number of 1,593 direct suppliers reflects the number of supplier business relationships at the level of individual Geberit entities and regions. At consolidated level, this corresponds to 1,404 supplier undertakings.

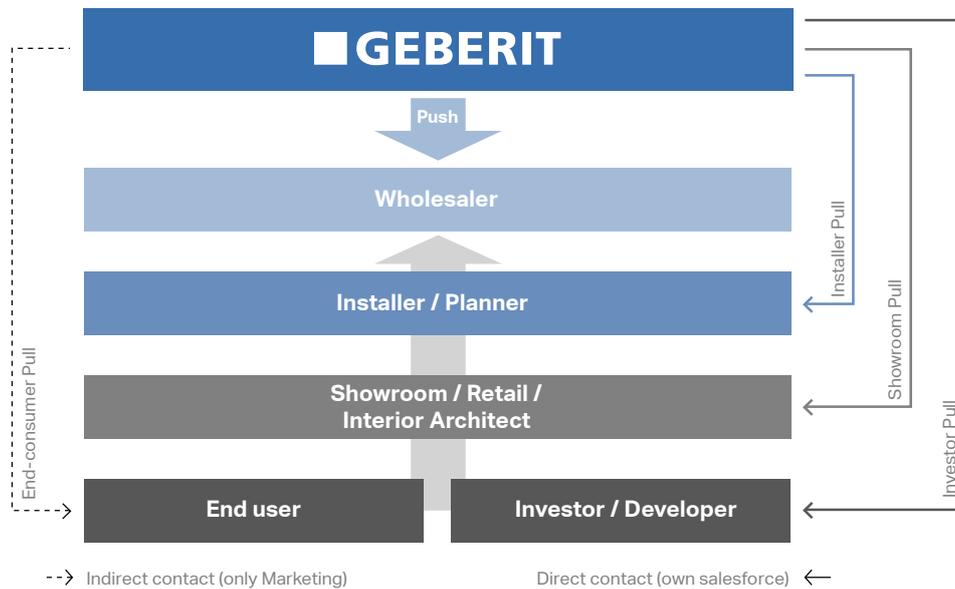
Downstream value chain

The products and services are used exclusively in building construction, either in residential or non-residential construction. In terms of marketing, the company follows a three-stage sales model based on the following two principles:

- Focus on key decision-makers and long-term customer relations: In order to build a strong reputation, close relationships are maintained with the most important market players.
- Adaptation to regional differences: The model is applied worldwide and adapted according to country-specific decision-making structures.

Market development in the European sanitary industry is made on several levels, as shown in the following figure:

Sales model



Geberit sells the majority of its products through sanitary wholesalers. The main customers at wholesalers are plumbers who install the Geberit products and solutions in buildings. In the product areas Installation and Flushing Systems and Piping Systems ("behind the wall"), planning offices and plumbing companies are among the most important decision-makers. Geberit supports these partners with Technical Advisory Services, digital planning tools (e. g. BIM) and in-person and online training courses. The personal contact by field service to this customer group in the form of the "technical pull" is a key element in market support.

Other customer groups include end customers and real estate investors and developers, who are addressed with products "in front of the wall" – particularly the product area Bathroom Systems. They are targeted either indirectly via exhibitions and showrooms, or directly via project-related collaboration – supplemented by online and offline marketing campaigns tailored to the target groups.

Thanks to this differentiated market cultivation, Geberit ensures that both specialists and end customers are addressed in an appropriate way and that the high level of product and service quality is maintained across the entire value chain.

Geberit does not carry out any activities in high-risk sectors and does not sell forbidden products.

Sustainability

ESG governance

Governance structure

ESRS GRI Art. 964a ff. CO

As a stock corporation under Swiss law, Geberit AG has a clearly defined governance structure. The General Meeting is the supreme governing body, and is convened each year within six months after the end of the financial year.

As of 31 December 2025, the Board of Directors of Geberit AG was composed of six independent, non-executive members. The proportion of independent members was thus 100%, and the proportion of female employees 33.3%. Albert M. Baehny is Chairman of the Board of Directors. The governing body is very diversified – in terms of gender, background and professional experience – and is characterised by in-depth expertise in the fields of strategic management, law, finance, ESG, human resources, marketing, digitalisation, IT security and industrial experience. In accordance with the → [Organizational Regulations of the Board of Directors](#), the Board of Directors assesses its collaboration at least once a year. This includes an assessment of how well-informed the members of the Board of Directors are about the Group and its business performance and the expertise contributed by the Board of Directors.

The term of office for a member of the Board of Directors is one year and ends at the closing of the following ordinary General Meeting. Members of the Board of Directors are elected on an individual basis. Re-election is possible. For further details, see → [Business Report > Corporate Governance > Board of Directors > Elections and terms of office](#).

The responsibilities of the Board of Directors in ESG matters include the following in particular:

- Approval of the corporate strategy and sustainability strategy, including the climate transition plan and CO₂ strategy
- Annual assessment of material ESG impacts, risks and opportunities (e. g. according to TCFD, ESRS)
- Definition of the internal CO₂ reference price and ESG goals as part of the annual participation plan STP
- Inspection and approval of the sustainability report in accordance with Art. 964a ff. CO

The avoidance of conflicts of interest is clearly defined by the → [Regulations in the Articles of Incorporation](#) and the → [Organizational Regulations of the Board of Directors](#). The members of the Board of Directors are obliged to refrain from involvement in matters affecting either their personal interests or those of a company or people with which they have an affiliation. This obligation to refrain from involvement has no influence on the required quorum. Transactions with members of the Board of Directors or related parties must be concluded according to standard market conditions.

The Group Executive Board consists of seven members with functional management responsibility. Christian Buhl is Chief Executive Officer (CEO). The seven Group Executive Areas are:

- CEO Division
- Sales Europe
- Sales International
- Marketing & Brands
- Products
- Operations
- Finance

GEBERIT ANNUAL REPORT 2025Sustainability → ESG governance → Governance structure

The Group Executive Board is responsible for implementing the sustainability strategy and climate transition plan, plus the monitoring of ESG impacts, risks and opportunities. The members have broad expertise along the value chain – from purchasing to production and logistics, all the way through to innovation and knowledge of global markets.

The Corporate Sustainability department reports directly to the CEO. It is responsible for the further development of the sustainability strategy across the Group, controlling the achievement of objectives and Group-wide sustainability process management, including ISO certification.

Specific ESG topics are implemented decentrally by specialist functional areas:

- Corporate Sustainability: environment, health and safety
- Corporate Human Resources: working conditions and rights, human rights, training and further training of employees
- Corporate Legal Services: competition law, prevention of corruption, data protection
- Corporate Purchasing: due diligence in procurement and the supply chain, human rights in the supply chain
- Sales: training and further training in the downstream value chain

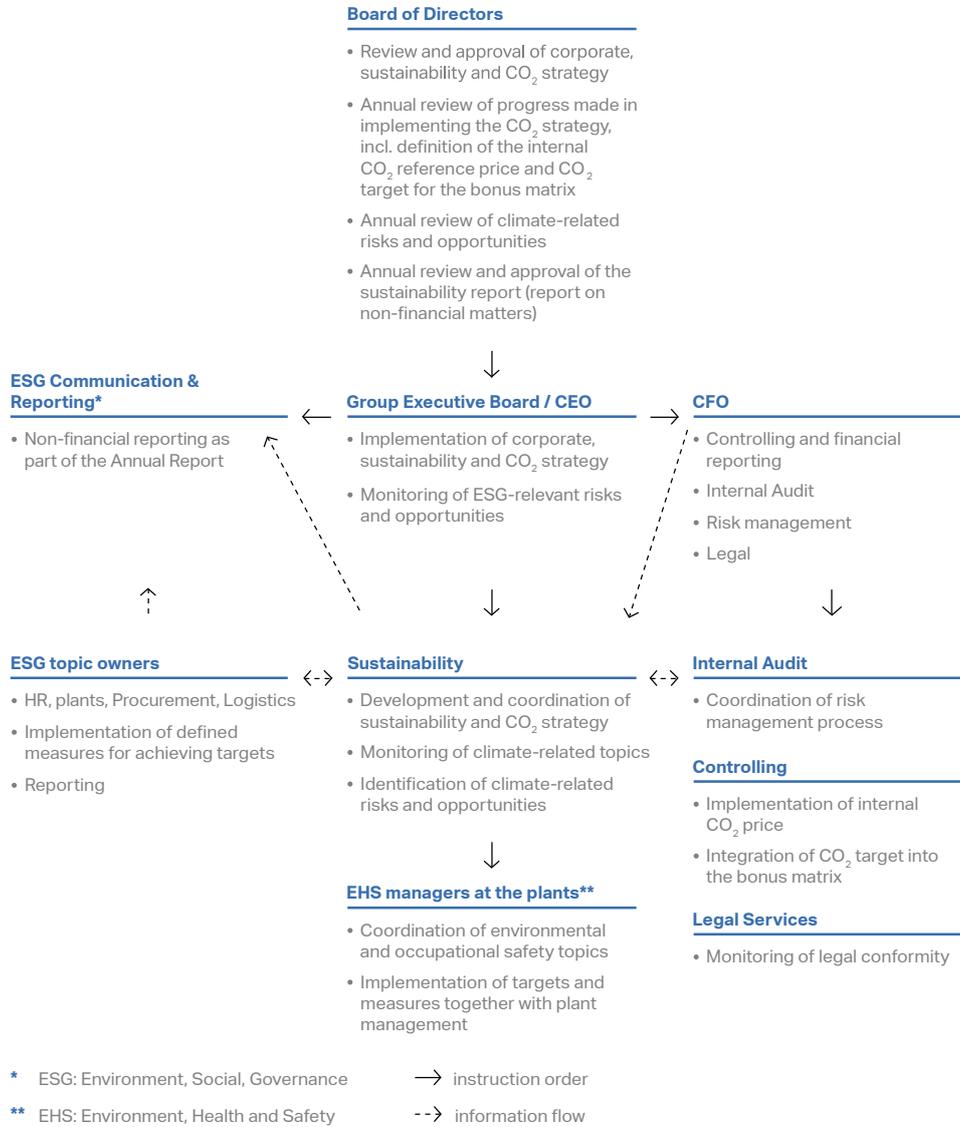
These units report directly to the CEO or the responsible member of the Group Executive Board.

GEBERIT ANNUAL REPORT 2025

Sustainability → ESG governance → Governance structure

All positions involved in the sustainability strategy and its implementation and ESG reporting, with the corresponding responsibilities, are listed in the graphic below.

ESG governance at Geberit



Training takes place on a regular basis to safeguard the ESG expertise in the supervisory and management body, for example on ESG regulation, the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) or the EU Taxonomy.

ESG integration in decision making

ESG topics are systematically integrated in strategic, operative and transactional decision-making processes. ESG-related aspects are dealt with explicitly as part of the following:

- The double → [materiality assessment](#) according to ESRS
- Revision of the → [sustainability strategy](#)
- Monitoring of the carbon footprint
- Investments in energy efficiency
- Assessment of investments according to internal CO₂ reference price
- Due diligence processes in the supply chains
- ESG reporting, including TCFD-compliant disclosure

In addition, the following are carried out on an annual basis:

- Review of the implementation of the Code of Conduct (Code of Conduct reporting)
- Assessment of due diligence obligations in the supply chain relating to human rights and the environment

The Board of Directors is also available to address the concerns of stakeholders and shareholders, see → [Business Report > Corporate Governance > Participatory rights of shareholders](#). Matters brought forward by shareholders within the context of the General Meeting are dealt with in accordance with the → [Articles of Incorporation of Geberit AG](#). No matters were submitted directly to the Board of Directors outside the General Meeting in 2025.

The employee representatives of the European sites meet twice a year with a member of the Group Executive Board and the Head Corporate Human Resources. Concerns can be addressed to the Board of Directors through this channel.

ESG key figures and remuneration architecture

The remuneration policy of the Geberit Group follows the principles of responsible business management. It is approved by the Board of Directors and reviewed annually. The General Meeting approves both the maximum amounts of remuneration and the remuneration report. The Group's remuneration policy balances short-term success and long-term value creation. Sustainability goals are an integral part of variable remuneration: the annual reduction of CO₂ intensity is one of the five equally weighted bonus criteria and is relevant to the remuneration of around 220 managers and a further 1,300 employees of the Group.

For information about the remuneration of the management bodies, see → [Business Report > Remuneration Report](#). For annual key figures on the ratio of the annual remuneration and non-discrimination in the remuneration policy, see → [Social matters – Performance 2025 > Own workforce](#).

Risk management

ESRS

GRI

Geberit has a Group-wide risk management and control system that is approved by the Board of Directors. This system comprises a structured process for recording and managing various business risks, including ESG-related risks.

The risk management process involves the following steps:

- **Risk identification and classification:** Correct identification and assessment of the significant risks. These are discussed in depth every other year by the Board of Directors and the Group Executive Board.
- **Risk analysis:** Assessment of specific business risks and analysis of the changes since the last risk assessment (two-year cycle): the Probability of Occurrence is assessed on a scale of improbable (1) to frequent (5).
To scale the effects of a risk that has been identified, the scale of the Impact of Risk Event is used. The scale ranges from insignificant (1) to very critical (5).
The risks are classified on the basis of the combined scores.
- **Risk control:** Instruments, measures and responsibilities are defined for each risk. These are checked at regular intervals.
- **Risk reporting:** The regular reporting to the Group Executive Board and the Board of Directors is part of the risk assessment that takes place every two years.

The results of this risk assessment are incorporated in strategic planning and corporate management.

ESG risks and control systems are reviewed as part of the Group-wide risk management process at the highest management level and approved by the Board of Directors. Additionally, the Group Executive Board receives comprehensive analyses of ESG risks at least once a year – including climate-related risks (according to TCFD), due diligence obligations in the supply chain and regulatory developments.

A consolidated risk report is created by the Internal Audit Department and presented to the Board of Directors every other year, most recently in the reporting year. As part of this report, the material ESG-related risks were analysed and assessed in terms of their probability of occurrence and impact. The following risks were classified as “medium” in the reporting year:

- Non-adherence to own environmental and occupational health and safety standards
- Excessive energy consumption and greenhouse gas emissions
- Non-adherence to standards for green building, customer and consumer expectations, plus (EU) regulations
- Impact on sustainability reputation and brand image
- Endangerment of ISO Group certifications (ISO 9001, 14001, 45001) and risk of their withdrawal due to insufficient implementation of the Geberit Management System (GMS)

The analysis confirmed that neither the characteristics of the ESG-related risks nor their assessment have significantly changed since the last reporting period. All identified risks are constantly monitored. Thanks to established management systems, clearly defined responsibilities and regular monitoring and control processes, Geberit is well prepared for these risks. Furthermore, the relevant physical and transitional → climate-related risks were identified, quantified and documented in detail. Strategies and measures for reducing risks are introduced in the corresponding chapters.

ESG reporting: risk analysis and control

ESG-relevant key figures – particularly on CO₂ emissions, energy consumption, occupational safety and due diligence obligations in the supply chain – undergo defined validation, plausibility and approval processes. Data collection and validation are the responsibility of the departments. Key figures on energy consumption and CO₂ emissions are presented monthly and key figures on occupational safety quarterly to the Group Executive Board. The content of the sustainability reporting as a whole is validated on an annual basis and approved by the Board of Directors.

The quality of the sustainability reporting is ensured by a number of additional measures. These include:

- Clearly defined responsibilities between those responsible for data, those responsible for individual topics (Corporate Human Resources, Corporate Purchasing, Corporate Sustainability, Corporate Legal Services, Corporate Internal Audit) and those responsible for ESG reporting (Corporate Communications)
- Standardised dual-control principle when releasing data
- Validation by the departments
- Checks by the Group Executive Board

Risks specifically concerning ESG reporting include:

- Incompleteness or inconsistency of ESG data
- Interface problems in reporting systems

To minimise these risks, a software-based database is being developed for recording, consolidating and validating ESG data. This is planned for launch in 2026.

External assurance and continuous improvement

Geberit has its greenhouse gas balance (Scope 1 and 2) verified annually by an independent third party according to ISO 14064-3 → [Audit Report Greenhouse Gas Balance](#). Additionally, the most important sustainability key figures are assessed regularly through external ratings, such as the Carbon Disclosure Project (CDP), EcoVadis and others. A → [Communication on Progress UNGC](#) is also published each year. The insights gained from internal and external inspections are incorporated in the further development of processes, systems and responsibility structures.

Through the systematic integration of ESG aspects in the governance and control system, it is ensured that sustainability risks are recognised in good time, controlled based on data and disclosed in line with regulations. As a result, the sustainability reporting forms a reliable basis for sound management decisions made in the interests of long-term investors.

Due diligence declaration

ESRS

GRI

Art. 964a ff. CO

The Geberit Group meets all legal requirements regarding due diligence obligations relating to human rights and the environment according to Art. 964a ff. of the Swiss Code of Obligations (CO) → [Art. 964a ff. CO Content Index](#) and the relevant provisions of the Swiss Ordinance on Due Diligence and Transparency in relation to Minerals and Metals from Conflict-Affected Areas and Child Labour (DDTrO). For more information, see → [Corporate culture and antitrust legislation](#).

In terms of child labour and human rights, there are clear principles and obligations in place according to the → [Policy Statement on Human Rights](#) and the comprehensively revised → [Code of Conduct for Suppliers and Business Partners](#).

The approach towards due diligence obligations references the following internationally recognised frameworks:

- International Bill of Human Rights, including relevant rights from UN International Covenant on Civil and Political Rights and the UN International Covenant on Economic, Social and Cultural Rights
- UN Global Compact
- UN Guiding Principles on Business and Human Rights
- UN Convention on the Rights of the Child
- UN Convention on the Elimination of All Forms of Discrimination Against Women
- ILO core labour standards

GEBERIT ANNUAL REPORT 2025

Sustainability → ESG governance → Due diligence declaration

Additionally, the Geberit approach also complies with the requirements of the German Supply Chain Act (Lieferkettensorgfaltspflichtengesetz, LkSG). The corresponding processes for analysing, avoiding and rectifying risks are integrated in Group risk management and are validated on an annual basis. All content relating to due diligence obligations is integrated in the corresponding chapters of this sustainability report according to the list below:

Reference matrix: due diligence topics

Due diligence topic	Environment	People	Reference
Incorporation of due diligence in governance, strategy and business model	The sustainability strategy is an integral part of corporate governance. It is controlled by the CEO and Group Executive Board. Investment decisions are subject to an internal CO ₂ price.	Due diligence obligations relating to human rights are integrated in the corporate strategy. Responsibility for own workforce: Corporate HR; for supply chain: Corporate Purchasing. Binding Code of Conduct for Employees and Code of Conduct for Suppliers and Business Partners.	ESG governance Risk management Stakeholder engagement Materiality assessment
Integration of affected stakeholders	Dialogue with stakeholders takes place as part of the materiality assessment, the regular exchange of data on reductions in CO ₂ emissions and during product life cycle assessments with suppliers and customers, through NGOs and via contacts at authorities. Complaint mechanisms: Geberit Integrity Line (employees), Integrity Line (suppliers and business partners), multi-lingual, anonymous, operated by third parties.	Broad stakeholder engagement (e.g. external stakeholder survey, employee committees, supplier contacts). 2024: 99 participants from 11 groups for materiality assessment. Complaint mechanisms: Geberit Integrity Line (employees), Integrity Line (suppliers and business partners), multi-lingual, anonymous, operated by third parties; employee surveys.	ESG governance Stakeholder engagement Materiality assessment Own workforce Employees in the value chain
Identification and assessment of negative impacts	ESG-related risks are part of risk management.	Risk analyses in the supply chain based on country-specific and material-group risks. Annual reclassification. Combination of risk analysis, audits, self-declaration.	Risk management Materiality
Directives for avoiding, reducing and rectifying actual or potential negative impacts	Environmental management systems (ISO 14001), internal CO ₂ pricing, energy efficiency programmes, sustainability strategy, CO ₂ strategy.	Declaration on Human Rights, Code of Conduct for Employees, Code of Conduct for Suppliers and Business Partners. Regular audits, training courses.	Climate change and energy Occupational health and safety Corporate culture and antitrust legislation
Measures	Comprehensive measures in the CO ₂ strategy, energy master plan, ecodesign. Internal CO ₂ price as instrument for assessing investments.	Training in purchasing, risk-based audits, corrective measures, escalation in the event of non-adherence through to termination of the contract.	Climate change and energy Occupational health and safety Corporate culture and antitrust legislation
Analysis of effectiveness	Analysis of progress via key figures on CO ₂ , energy, material efficiency.	Audit reports, ESG assessment for suppliers from high-risk countries, progress reports, KPI monitoring. Reporting via the sustainability report and Communication on Progress UNGC.	Risk management Climate change and energy Occupational health and safety Corporate culture and antitrust legislation

Stakeholder engagement

ESRS

GRI

The Geberit Group engages in a continuous and structured dialogue with its most important stakeholders. The goal of this dialogue is to identify potential conflicts of interest, challenges and opportunities at an early stage and to actively incorporate these in the further development of the corporate strategy. Stakeholder groups are identified systematically on the basis of their affectedness by or impact on the economic, environmental and social performance of the company.

Key stakeholders include customers, analysts, employees including their representatives and trade unions, suppliers, media, neighbours, authorities, research institutes, associations, civil society organisations and the wider public.

The concerns and expectations of these groups are taken into consideration particularly during the materiality assessment. In 2024, all relevant stakeholders were actively involved in the [double → materiality assessment](#) process. Both the Board of Directors and Group Executive Board were then informed in detail about the assessment of material impacts, risks and opportunities made by the stakeholders. This ensures that the supreme management bodies have a sound basis for involvement in the strategic discussion, thus allowing them to control and monitor the identified sustainability topics appropriately.

GEBERIT ANNUAL REPORT 2025

Sustainability → ESG governance → Stakeholder engagement

The involvement of the stakeholder groups is summarised below:

Dialogue with stakeholders: forms and influence on Geberit

Stakeholder group	Form of dialogue	Stakeholder concern	Influence on strategy and business model
Customers	<ul style="list-style-type: none"> • Direct contact via technical field service • Training courses, webinars, Geberit On Tour campaigns • Trade fairs • Multi-channel communication • Feedback systems 	<ul style="list-style-type: none"> • Product safety • Innovation • Data transparency • Resource efficiency 	<ul style="list-style-type: none"> • Influence on materiality assessment • Product improvement or innovation • ESG communication
Investors and analysts	<ul style="list-style-type: none"> • Roadshows and capital market conferences • ESG ratings • Direct contact 	<ul style="list-style-type: none"> • Financial transparency and performance • Transparent governance 	<ul style="list-style-type: none"> • Influence on materiality assessment • Integration of ESG topics in risk management and financial communication • Transparency of greenhouse gas emissions (Scope 1 and 2)
Employees, employee representatives and trade unions	<ul style="list-style-type: none"> • Geberit Europe Forum • Training courses • Employee surveys • Multi-channel communication 	<ul style="list-style-type: none"> • Job security • Occupational health and safety • Development opportunities • Participation 	<ul style="list-style-type: none"> • Influence on materiality assessment • OHS programmes • Management development • Education and further training
Suppliers	<ul style="list-style-type: none"> • Direct contacts • Supplier assessment/risk analysis/ESG profile • Code of Conduct for Suppliers and Business Partners • Supplier audits • Data exchange (Scope 3) • ESG cooperations 	<ul style="list-style-type: none"> • Reliable payment • Long-term partnership • Planning certainty • Geberit as customer reference • Clear communication • Efficient processes • Data exchange on Scope 3 emissions • Information on product processing 	<ul style="list-style-type: none"> • Cost structure and pricing • Ensuring innovative capabilities • Flexibility and resilience • Reduction of dependencies • Delivery speed and time-to-market • Sustainability and compliance (reduction of greenhouse gas emissions, compliance with due diligence obligations in the supply chain)
NGOs and civil society	<ul style="list-style-type: none"> • Memberships (UNGC, Transparency International, Swiss Water Partnership) • Project partnerships (Hilti Foundation, Swisscontact) 	<ul style="list-style-type: none"> • Transparency and collaboration • Contribution to sustainable development (including 2030 Agenda) 	<ul style="list-style-type: none"> • Influence on materiality assessment • Incorporation of SDG 4, 6, 11, 13 in the strategy • Consideration of NGO standards in the supply chain strategy
Authorities and neighbouring communities	<ul style="list-style-type: none"> • Dialogue in construction projects • On-site projects 	<ul style="list-style-type: none"> • Compliance with local regulations • Infrastructure • Water hygiene 	<ul style="list-style-type: none"> • Influence on materiality assessment • Project adjustments • Communal cooperations • Compliance monitoring
Research and universities	<ul style="list-style-type: none"> • Cooperation with OST, FHNW, ZHAW, ETH and other universities in DE/CH, and in countries where Geberit is active • UNITECH network 	<ul style="list-style-type: none"> • Learning • Innovation partnerships • Promoting young talent 	<ul style="list-style-type: none"> • Influence on materiality assessment • R&D focus on ecodesign, circular economy and water efficiency • Development of low-CO₂ and water-saving products
Media and trade press	<ul style="list-style-type: none"> • Specialist interviews • Press releases • Analysts' conferences • ESG reporting • Trade events 	<ul style="list-style-type: none"> • Transparency • Credible communication 	<ul style="list-style-type: none"> • Influence on materiality assessment • Publication of ESG performance • Position and reputation
Associations and branch platforms	<ul style="list-style-type: none"> • Branch analyses • Development of standards • Memberships (TEPPFA, Cerame-Unie, Swissmem, öbu, SwissHoldings) • Working groups 	<ul style="list-style-type: none"> • Sharing knowledge • Development of the industry • Position and communication 	<ul style="list-style-type: none"> • Influence on materiality assessment • Shaping the development of standards • Influence on framework conditions • Development of industry-specific sustainability goals

Sustainability

Materiality

Materiality assessment

ESRS

GRI

Art. 964a ff. CO

In 2024, Geberit carried out a comprehensive double materiality assessment (DMA) according to the European Sustainability Reporting Standards (ESRS Set 1, 2023) for the first time. The term “double materiality” relates to the mutual relationship between a company and the environment and society in which it operates. On the one hand, the business activities of a company impact the environment and society (impact materiality). On the other hand, changes in environment and society have an impact on the business success of the company (financial materiality).

The goal was to identify material topics and the associated impacts, risks and opportunities (IRO). The structured process takes into account both impact materiality and financial materiality. The results from 2024 were analysed and updated in the reporting year.

Structured process

The materiality assessment process consists of the following steps:

1. Analysis of context: Analysis of the business model, strategy, governance, value chain and relevant stakeholder groups.

2. Identification of impacts, risks and opportunities: Internal analysis and assessment of impacts, risks and opportunities across the 94 ESRS topics, supplemented by thematic specifications from Art. 964a ff. CO, SASB, GRI disclosure requirements and competitor topics based on internal expertise, studies and trends. A total of 150 impacts, risks and opportunities were identified along the entire value chain. Possible dependencies between impacts, risks and opportunities were also taken into account here. These were then subjected to a detailed assessment.

3. Shortlist: Aggregation of the identified IRO into 20 shortlisted topics for further analysis and assessment.

4. Involvement of internal and external stakeholders: As part of an online survey, a total of 168 internal and external stakeholders were invited to assess the impact materiality. Eleven stakeholder groups were involved here: investors and analysts, customers and customer associations, suppliers and transport companies, employees and employee representatives, partners in the branch, NGOs, public bodies, neighbouring municipalities and authorities, members of the Geberit stakeholder panel, scientific institutes and the media. The response rate was 59%.

Geberit management assessed the financial materiality of the 20 topics in terms of their potential impact on EBIT, reputation and regulatory risks, among others (response rate 80%). Additionally, the survey also offered the chance of adding other topics that had not yet been included.

5. Validation of the assessments: The assessment of the identified IRO and the results of the stakeholder and management surveys were compared. The same threshold of 3.0 (on a scale of 1 to 4) was specified both on the IRO and topic level for defining the materiality.

6. Plausibility check: The results of the assessment steps were evaluated to see whether there were significant differences between the assessments from the surveys and from the project team.

7. Final approval: The final list of topics was approved by the Group Executive Board on 28 October 2024 and adopted by the Board of Directors of the Geberit Group on 16 April 2025.

GEBERIT ANNUAL REPORT 2025

Sustainability → Materiality → Materiality assessment

8. External assessment: To ensure methodological quality and clarity, the materiality process was subjected to an independent assessment by an external auditing company.

The process for identifying, assessing and prioritising material impacts, risks and opportunities in the respective main topic is described in the topic chapters.

A periodic review of the material impacts, risks and opportunities, including reporting, sent to the Board of Directors ensures close monitoring of material impacts, risks and opportunities and the possibility of correcting them.

Methodology

Geberit applied a structured methodology in order to assess materiality according to ESRS 1. The methodology on which the materiality assessment is founded is based on the following:

Assessment criteria according to ESRS 1:

- Impacts: based on scale, scope and irremediability (for negative impacts). The likelihood is taken into consideration for potential impacts.
- Risks/opportunities: magnitude and likelihood.

Calculation of materiality values:

In order to ensure a uniform and clear assessment, the same scale (1 to 4) is used for the quantitative assessment of negative and positive impacts, risks and opportunities according to the above-mentioned criteria. The scale is closely aligned with the assessment processes in the internal [→ risk management system](#). In order to prevent a tendency towards the mean in the stakeholder assessment, a scale of 1 to 4 is used (instead of 1 to 5 as seen in internal risk management).

The assessment is made qualitatively and quantitatively, backed up by the available data, certifications, audit reports and discussions with experts. The results are transposed algorithmically into quantitative values to ensure transparency and comparability.

Potential negative impacts relating to human rights are prioritised: each individual case is considered here, with the impact weighted higher than the probability of occurrence (according to ESRS 1, section 45).

Assumptions

The assessments are based on the following assumptions:

- The assessment focuses on current business activities, supplemented by scenarios on regulatory trends, e. g. increasing requirements relating to water consumption, CO₂ emissions or due diligence obligations relating to human rights.
- It is assumed that existing management systems (e. g. ISO 9001, 14001, 45001) are effective in minimising risks.
- External benchmarks (competitors, industry and trend reports, other reporting standards, rankings) are taken into account.
- The surveys were considered as a snapshot from 2024. Changes in the regulatory environment or social expectations are considered qualitatively in workshops and may lead to adjustments in future assessments.

Integration and role of due diligence processes

The double materiality assessment process is closely linked to existing due diligence processes in the Group that relate to human rights and the environment. These include:

- Internal and external supplier audits and assessments of the Code of Conduct along the entire value chain, focusing on high-risk areas (e. g. regions with an increased risk of child labour or corruption, regions with an increased risk of violations of environmental or occupational safety standards)
- Risk-based selection of suppliers
- Internal audits of occupational safety and environmental standards at the production sites
- Participation in industry initiatives for transparency in the supply chain (e. g. EcoVadis, CDP, UNGC)

These due diligence activities are taken into account systematically in the materiality assessment process, particularly if increased risks are identified due to particular geographical circumstances, business relationships and activities. The risk profile of the supply chain is low in terms of social, environmental and business ethic risks. This is due to a regional procurement strategy with short supply chains, a high production depth and a very high share of Western European suppliers. For further information, see → [Due diligence declaration](#).

GEBERIT ANNUAL REPORT 2025

Sustainability → Materiality → Overview of material impacts, risks and opportunities

Overview of material impacts, risks and opportunities

ESRS GRI

A total of 25 material impacts, risks and opportunities were identified. These are listed below by topic together with their location in the value chain.

Climate change and energy

IRO description	Type	Time horizon			Value chain		
		Short-term	Medium-term	Long-term	Up-stream	Own operations	Down-stream
Geberit products support a sparing use of water as a resource (through water-saving sanitary systems), which contributes to climate change adaptation in water-scarce regions.	Positive impact, actual	✓					✓
Geberit's business activities result in CO ₂ emissions along the entire value chain, particularly in raw materials, logistics and disposal.	Negative impact, actual	✓			✓	✓	✓
Extreme weather events caused by climate change may increase demand for Geberit sanitary solutions, thereby creating additional market or sales potential for Geberit.	Opportunity, potential		✓	✓			✓

Water

IRO description	Type	Time horizon			Value chain		
		Short-term	Medium-term	Long-term	Up-stream	Own operations	Down-stream
The use of water-saving sanitary systems can reinforce Geberit's competitive position and lead to higher market shares, higher sales and income.	Opportunity, potential	✓				✓	✓
A positive image in the area of water saving can reinforce brand recognition and customer loyalty, thus promoting the market position.	Opportunity, potential	✓					✓

Own workforce: working conditions

IRO description	Type	Time horizon			Value chain		
		Short-term	Medium-term	Long-term	Up-stream	Own operations	Down-stream
Fair remuneration and pensions increase the financial stability of the employees and their surroundings.	Positive impact, actual	✓				✓	
The reconciliation of work and private life increases the well-being and motivation of employees, and has a positive impact on their surroundings (good work-life balance, flexitime).	Positive impact, potential	✓				✓	
A stable work environment resulting from long-term business success leads to increased job security.	Positive impact, actual	✓				✓	
Good working conditions increase the employees' motivation and loyalty towards the company. Continuity of expertise contributes to business success.	Opportunity, potential	✓				✓	
Good working conditions lead to improved work results and contribute to business success.	Opportunity, potential	✓				✓	

GEBERIT ANNUAL REPORT 2025

Sustainability → Materiality → Overview of material impacts, risks and opportunities

Own workforce: education and further training

IRO description	Type	Time horizon			Value chain		
		Short-term	Medium-term	Long-term	Up-stream	Own operations	Down-stream
Performance assessments and measures for personal development through a performance review process (valYOU) increase employee motivation and satisfaction.	Positive impact, actual	✓				✓	
Comprehensive global management of training and education with programmes for promoting talent opens up career perspectives for employees and strengthens their position on the labour market.	Positive impact, actual	✓				✓	
Vocational education and training: practical vocational education and further training open up career perspectives (for young people) and make their career start easier.	Positive impact, actual	✓				✓	
Training and further training measures can reduce fluctuation and have a positive impact on commitment and loyalty.	Opportunity, potential	✓				✓	
The possibility of recruiting well-trained employees from within the company reduces recruitment outlay in a competitive job market.	Opportunity, potential	✓				✓	

Own workforce: occupational health and safety

IRO description	Type	Time horizon			Value chain		
		Short-term	Medium-term	Long-term	Up-stream	Own operations	Down-stream
The lifting and carrying of heavy loads, working at heights and in noisy environments, as well as handling hot surfaces and hazardous substances can put the health of employees at risk.	Negative impact, actual	✓				✓	
Silica dust in the ceramics plants can lead to health problems.	Negative impact, potential	✓				✓	
Accidents not only impact the working life of those affected, but also their personal and private lives.	Negative impact, potential	✓				✓	

Employees in the value chain

IRO description	Type	Time horizon			Value chain		
		Short-term	Medium-term	Long-term	Up-stream	Own operations	Down-stream
Employees are empowered to take on existing and new tasks; training measures lead to increased qualifications.	Positive impact, actual	✓					✓
The position of the employees on the job markets can be strengthened.	Positive impact, actual	✓					✓
Further development and training enhance the feeling of appreciation and contribute to satisfaction at the workplace.	Positive impact, actual	✓					✓

Corporate culture and antitrust legislation

IRO description	Type	Time horizon			Value chain		
		Short-term	Medium-term	Long-term	Up-stream	Own operations	Down-stream
A lack of care in adhering to ethical and social standards increases susceptibility to violations in own operations and in relationships with others.	Negative impact, potential	✓				✓	
A lack of care in adhering to ethical and social standards can lead to increased susceptibility to violations in the supply chain and impact the working conditions of the employees.	Negative impact, potential	✓			✓		✓
A good, value-based corporate culture has a positive impact on productivity, low fluctuation, and the number of ill employees.	Opportunity, potential	✓				✓	
Non-compliance with competition law or antitrust legislation can lead to material and non-material consequences (fines, damages, legal consequences, damage to the company's reputation).	Risk, potential	✓				✓	

Material topics

ESRS

SASB

The identified material impacts, risks and opportunities were assigned to the following topic standards according to ESRS:

- E1 Climate change and energy
- E3 Water
- S1 Own workforce
- S2 Employees in the value chain
- G1 Corporate culture and antitrust legislation (company-specific)

Material topics

Environmental matters	Climate Change & Energy	Water
Social matters	Own Workforce	Employees in the Value Chain
Governance matters	Corporate Culture and Antitrust Legislation	

The → materiality assessment according to ESRS and its results form the basis for the → sustainability strategy and the Group-wide ESG reporting.

Non-material topics

As part of the double materiality assessment, all topics named in the ESRS were checked systematically for their potential materiality. Topics without significant impacts, risks or opportunities were excluded from the assessment process at an early stage.

For the topic standards detailed below, no materiality was detected within the meaning of ESRS 1. As a result, no detailed reporting is made here in the 2025 reporting year:

- **ESRS E2 – Pollution:** Emissions in air and water from production are controlled and minor. Hazardous substances are managed systematically Group-wide in line with legal requirements and internal standards. There are clear standards within the supply chain. No relevant environmental pollution occurs in the product life cycle. No sub-topic reached the threshold for materiality.
- **ESRS E4 – Biodiversity and Ecosystems:** Geberit has no direct influence on biodiversity hotspots. A spatial analysis of all 26 plants did not reveal any locations in nature-sensitive areas. Exposure was determined according to a screening with the *WWF Biodiversity Risk Filter* (BRF) and a site comparison with *Key Biodiversity Area* (KBA) and *Natura 2000* areas. The preliminary clarifications suggest that the Geberit sites do not pose an increased risk for potential impacts on nearby nature-sensitive areas. No relevant dependencies on ecosystems were determined.
- **ESRS E5 – Resource Use and Circular Economy:** Resource use is documented comprehensively as part of internal environmental reporting. While there are impacts in production, these are not considered as being material by either stakeholders or management. Aspects related to the circular economy of products are taken into account due to their durability, etc.
- **ESRS S3 – Affected Communities:** Geberit primarily has facilities in regions with high environmental and social standards; material negative impacts on local communities were not determined. Contact to the local population is maintained proactively.
- **ESRS S4 – Consumers and End-users:** Risks arising from product safety, health and information obligations have not reached the threshold for materiality. Products are durable, safe and regulated; information-related aspects (e. g. data protection) are systematically addressed, but turned out to be non-material on the whole.

These topics will continue to be observed by Geberit, taken into account in environmental management systems and local relevance analyses and checked again as part of future materiality assessments.

Sustainability

Sustainability strategy

ESRS

Art. 964a ff. CO

The sustainability strategy is an integral part of Geberit's corporate strategy. It defines the ESG-related operational focal points of the company and controls their implementation via clear targets, indicators and responsibilities. It is based on the corporate strategy, risk management and the → materiality assessment, which acts as an ESG-focused part of the risk analysis. Moreover, the strategy takes into account external framework conditions – such as national and international regulations, global sustainability standards and the expectations of business partners and investors.

Sustainability strategy: influencing pillars



GEBERIT ANNUAL REPORT 2025

Sustainability → Sustainability strategy

Sustainability strategy

With the sustainability strategy, Geberit aligns its activities consistently to the most important levers for sustainable value creation. The strategy bundles together current and future projects, initiatives and activities into four clearly defined focus areas in order to control their impact in a targeted way.

Focus Areas	Target Areas	Mid-term Targets	KPIs
Climate	GHG Emissions Scope 1&2	-5% per year on average	Total Scope 1&2 emissions in t CO ₂ e in relation to currency-adjusted net sales
Resources	Water Production	-1% per year on average until 2030 (baseline: 2024)	Total water withdrawal in l per total volume of the good ceramic produced in kg
	Waste Production	-2% per year on average until 2030 (baseline: 2024)	Total ceramic waste in kg per total volume of the good ceramic produced in kg
Working Conditions	OHS (Occupational Health and Safety) Lost Time Incident Rate (LTIR)	From 5.9 to 5 until 2030 -3% per year on average	No. of accidents with ≥ one workday lost per million work hours
	Accident Severity Rate (ASR)	From 98 to 70 until 2030 -5% per year on average	No. of workdays lost due to accidents per million work hours
Value Chain	Suppliers ESG profile	90% of suppliers within scope with at least medium ESG rating	% of suppliers within scope with at least medium ESG rating

The individual focus areas are explained in detail in the respective chapters on material topics; the progress made in the reporting year is disclosed according to the defined key figures. For information on other non-material topics, such as "Waste", see → [Business Report > Business and financial review > Financial Year 2025 > Environment](#).

Contribution to sustainable development

The → material topics and the → sustainability strategy of the Geberit Group make a direct contribution to the Sustainable Development Goals (SDGs) listed in the United Nations' 2030 Agenda. This focuses on four of the development goals that are particularly relevant to the business model:

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



The annual progress can be seen via the SDG Index → [SDG Reporting](#).

Sustainability

Environmental matters – Performance 2025

Climate change and energy

ESRS

GRI

Art. 964a ff. CO

SDG 

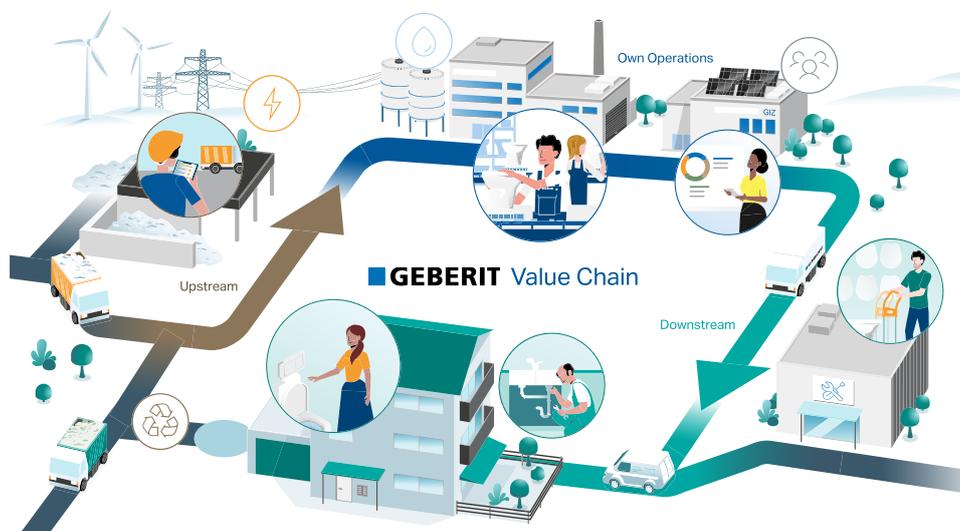
SASB

Overview

Climate change and energy are among the central fields of action of Geberit's sustainability strategy.

For several years, the company has been pursuing a CO₂ strategy with the aim of continuously reducing greenhouse gas emissions associated with its own operations (Scope 1 and 2).

The significance of the topic of "Climate change and energy" in the Geberit value chain



Reduction of
CO₂ intensity

-6.9%

Change vs. prior year,
scope 1 and 2

Reduction of absolute
CO₂ emissions

-55.2%

Change vs. 2015,
scope 1 and 2

Share of electricity
from renewable
sources

67.5%

GEBERIT ANNUAL REPORT 2025

Sustainability → Environmental matters – Performance 2025 → Climate change and energy

Impacts, risks and opportunities

As part of the double → [materiality assessment](#) carried out for the first time in 2024, Geberit identified and assessed material impacts, risks and opportunities (IRO) in relation to climate change. It focused on energy consumption and greenhouse gas emissions along the entire value chain – from the provision and transport of raw materials through production and logistics to the product use phase, followed by recycling or disposal.

In addition, a scenario-based, quantitative analysis of climate-related risks was carried out in 2025. This involved the identification and assessment of core physical and transitional climate-related risks and their integration into the existing → [risk management system](#) (Enterprise Risk Management, ERM).

Based on the results, the previously identified impacts and opportunities were updated and further clarified, as summarised below:

- The **opportunity** arises in relation to sanitary solutions for extreme weather events caused by climate change, for example in the event of extreme precipitation.
- The **positive impact** results from the use of resource-saving sanitary solutions, which play a role in climate change adaptation in water-scarce regions in particular.
- The **negative impact** is caused by the CO₂ emissions arising along the value chain, especially in relation to the provision of raw materials, logistics and the disposal of products at the end of their life cycle.

The material impacts and opportunities identified in the area of "Climate change and energy" are presented below. They relate to all three dimensions of the area: "Climate change adaptation", "Containment measures" and "Energy":

Climate change and energy

IRO description	Type	Time horizon			Value chain		
		Short-term	Medium-term	Long-term	Up-stream	Own operations	Down-stream
Geberit products support a sparing use of water as a resource (through water-saving sanitary systems), which contributes to climate change adaptation in water-scarce regions.	Positive impact, actual	✓					✓
Geberit's business activities result in CO ₂ emissions along the entire value chain, particularly in raw materials, logistics and disposal.	Negative impact, actual	✓			✓	✓	✓
Extreme weather events caused by climate change may increase demand for Geberit sanitary solutions, thereby creating additional market or sales potential for Geberit.	Opportunity, potential		✓	✓			✓

Scenario analysis

In the reporting year, the analyses of physical and transitional climate risks were drawn up taking various → [socioeconomic scenarios](#) (shared socioeconomic pathways, SSPs) into account for the first time and linked to the materiality assessment. The scenarios analysed considered three time horizons that differ from the periods used elsewhere in the report: short-term (until 2028), medium-term (2029–2035) and long-term (2036–2050).

Physical risks

Physical risks include acute extreme events (e. g. extreme precipitation, flooding) as well as chronic changes (e. g. temperature increase, periods of drought).

Climate-related risks were considered for all production sites and the logistics centre in Pfullendorf (DE). Various scenarios for socioeconomic development (SSPs) or representative concentration pathways (RCPs) were applied:

- **SSP1-2.6** "Sustainable"
- **SSP2-4.5** "Middle of the road"
- **SSP5-8.5** "Fossil-fuelled development"

Further information, assumptions and the assessment logic are explained in the → [Annex](#).

GEBERIT ANNUAL REPORT 2025

Sustainability → Environmental matters – Performance 2025 → Climate change and energy

Two material risk categories were identified:

1. **Flooding** (rivers, extreme precipitation, storm surges, tropical cyclones): risk of property damage and operational disruptions, risk for occupational safety.
2. **Heat and aridity** (extreme heat, drought, water stress; including forest fires/cold snaps): risk of operational disruptions, for occupational safety and of property damage.

Further risk categories (e. g. rise in sea level, melting permafrost) have been examined and classified as non-material with regard to the production sites and the logistics centre in Pfullendorf (DE).

Result: Even under SSP5-8.5, the overall risk of flooding by 2050 is low and stable as a whole. A slight increase in rainfall should be anticipated in some areas. Exposure to heat and aridity is also low, although some locations display increased sensitivity.

Control: The categories are fully incorporated in the → risk management system. Locations are prioritised according to risk level. Measures include protection against heat and flooding, infrastructure adjustments and emergency concepts (e. g. for flooding, landslides and storms). The Corporate Sustainability department reviews risks and changes in line with the risk management cycle.

Transitional risks

Transitional risks and opportunities arise as a result of regulatory, technological, market-related and social developments. Geberit regularly assesses their financial relevance as part of → risk management. The analysis of transitional climate risks was carried out on a quantitative basis for the first time in the reporting year and integrated into the Group's climate risk management system. In future, it will be reviewed and assessed in line with the risk management cycle.

Two factors have been identified as potentially relevant transitional risks:

1. **CO₂ pricing:** Mechanisms such as the European Union Emissions Trading System (EU-ETS) and the EU ETS-2 planned for 2027 onwards as well as the European Carbon Border Adjustment Mechanism (CBAM) lead directly and indirectly to rising energy prices and CO₂ surcharges along the supply chain and therefore to higher production and procurement costs.
2. **Investments in low-CO₂ production technologies:** Stricter requirements for net zero emissions by 2050 may accelerate investments in low-CO₂ technologies, in particular in ceramics plants with the highest Scope 1 and 2 emissions. This harbours risks of higher investment and energy costs as well as potential impairments of existing assets.

Result: Based on the assumptions set out in the → Annex and the projections of the International Energy Agency (IEA) in the "Stated Policies Scenario" (STEPS, "middle of the road"), the risk resulting from CO₂ pricing is classified as "medium" over the short term. The risk of additional investments in low-CO₂ production technologies is currently assessed as "low". Both risks are below the materiality threshold and therefore do not qualify as material; however, they will be continuously monitored.

Control: Geberit addresses transitional risks through the → CO₂ strategy as well as a technology-flexible transformation pathway for kilns in ceramics plants along with energy-efficient and CO₂-efficient solutions. Implementation is scenario-based and takes account of technological maturity, financial viability and integrated capital allocation.

Conclusion of the scenario analysis

The analysis of physical risks confirms potential negative impacts due to operational disruption and property damage and has resulted in targeted resilience measures at prioritised sites.

The transitional influencing factors have an impact on cost and investment pathways, while at the same time also supporting the opportunities identified in the materiality assessment for durable, energy-efficient, water-saving and resource-saving products. At the same time, they reduce the negative impacts of greenhouse gas emissions within the value chain by creating incentives for the decarbonisation of procurement and production.

Overall, scenario analyses increase planning reliability within a volatile socioeconomic environment – for example, with regard to future CO₂ price pathways – and boost the strategic resilience of Geberit's business model.

The risks considered are below the materiality threshold and will be continuously monitored. At the same time, growth opportunities open up due to rising environmental awareness and increasing demand for efficient, low-CO₂ solutions, for example.

Management system

Climate change is an integral part of the sustainability strategy and is anchored at the highest → management level. The Board of Directors adopts the CO₂ strategy as a core element of Geberit's climate transition plan, monitors the assessment of physical and transitional risks and the achievement of the annual, → remuneration-relevant objective for reducing CO₂ intensity of 5%, and approves the internal CO₂ price. The Group Executive Board is responsible for implementing the CO₂ strategy, controlling the respective risk analyses and for the derivation of the necessary corrective measures. The Group-wide management of sustainability processes – including the control of environmental matters – is the responsibility of Corporate Sustainability.

Climate-related risks are integrated into the → risk management system. All sites have business continuity management systems in place with defined measures that are regularly updated. Production is subject to demanding energy and efficiency standards. The five German plants (Lichtenstein, Pfullendorf, Langenfeld, Wesel and Haldensleben) and the three Polish plants (Koło, Włocławek and Ozorków) are certified in accordance with ISO 50001 (energy). Developments in EU legislation for energy-intensive industries are monitored on an ongoing basis in order to ensure strategic adjustment at an early stage.

Strategies and policies

As a company with its headquarters in Switzerland, Geberit is obliged to follow the net zero target for 2050 as targeted in the revised Swiss CO₂ Act and the corresponding Swiss climate strategy. Net zero means that, by 2050, Switzerland will only emit as many greenhouse gases as can be removed from the atmosphere or compensated for. In accordance with the Paris Agreement of 2015, the Swiss net zero target should contribute to limiting global warming to considerably under 2 °C, ideally 1.5 °C, compared to pre-industrial values.

Climate transition plan and the CO₂ strategy

The core element of the Geberit climate transition plan is the Group-wide CO₂ strategy introduced in 2022, which is already anchored in all relevant business processes and covers Scope 1 and 2 emissions. It is based on six strategic elements:

Transparency

The annual greenhouse gas balance (GHG balance) covers all production plants, the logistics centre in Pfullendorf (DE) and larger sales companies. Since 2012, the carbon footprint has been calculated along the value chain. Since the revision of the CO₂ strategy in 2022, key figures on Scope 1 and 2 are included in the monthly reporting and forecasting processes, and audited externally as part of a limited assurance engagement. The method for calculating greenhouse gas emissions (Scope 1 to 3) including boundaries and exclusions was fully revised in the reporting year. For the first time, all relevant Scope 3 categories were calculated in full and in accordance with the requirements of the Greenhouse Gas Protocol, see the → Annex.

Accountability

Since 2022, the annual reduction of CO₂ intensity has been one of five equally weighted criteria in the calculation of the Group bonus. The goals are thus relevant to remuneration with a weighting of 20% for management and the employees in Switzerland.

CO₂ reference price

The internal CO₂ price mechanism with an annually defined CO₂ reference price is a key component of the CO₂ strategy. The Group Executive Board proposes this price as part of the budget process; approval is made by the Board of Directors. In 2025, the internal reference price was EUR 80 per tonne of CO₂, based on the European Emissions Trading System (EU-ETS). The area of application of internal CO₂ pricing covers Scope 1 and 2 emissions.

The CO₂ price is systematically applied within decision-making processes and is a mandatory part of economic efficiency calculations for investment projects. CO₂ emissions are then regarded as economically relevant costs and environmentally friendly investments are prioritised. At project level, the implicit CO₂ price is also used to realistically project the long-term impacts of potential investments and to reveal the sensitivity of projects in terms of future CO₂ costs.

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This mechanism enhances the alignment of investments to technologies that save energy and reduce emissions, increases the transparency of the foundations on which decisions are made and creates Group-wide incentives for reducing the carbon footprint. At the same time, responsibility for the achievement of climate targets is broadly anchored throughout the company and integrated into daily business activities.

Energy

Measures for saving energy, increasing efficiency, heat recovery and expanding the use of renewable energies are controlled via an energy master plan and rolling CO₂ forecasts. Options include purchasing green electricity with Guarantee of Origin (GoO), long-term Power Purchase Agreements (PPA) and photovoltaic systems.

Structural reduction

In the area of ceramics (around two-thirds of Scope 1 and 2 emissions), the focus is on reducing the scrap rate, optimising the firing process and using waste heat. In the long term, alternative energy sources such as biogas or green hydrogen will be investigated. To reduce Scope 3 emissions, products have been optimised in ecodesign workshops since 2007: less material, higher repairability, greater share of recycled material, lower carbon footprint, optimised packaging and transport routes. Suppliers must maintain environmental and social standards; low-emission materials are increasingly being taken into account.

Offsetting or removal

As the sixth element of the CO₂ strategy, there is the option of externally offsetting or eliminating those CO₂ emissions that cannot be reduced in the production process.

Geberit's CO₂ strategy was reviewed in 2022 by an independent external stakeholder panel comprised of experts in science, business and sustainability and rated as ambitious and exemplary. The panel stated as follows in the → [Annual Report 2022](#):

"Geberit's new CO₂ strategy focuses on concrete measures with a medium-term time scale. In the opinion of the panel, the well-thought-out mechanisms connected to the internal CO₂ price and the integration of binding CO₂ emission criteria in operational business planning and in the incentives for management and part of the workforce (bonus relevance) are exemplary."

The external assessment underscores the strategic consistency and credibility of Geberit's decarbonisation targets.

Energy master plan

The energy master plan sets out the most important levers for reducing energy consumption and CO₂ emissions in the ceramics plants. These include efficiency programmes, the increased use of heat recovery, optimised load management and the gradual modernisation of kilns through to energy-efficient and increasingly environmentally friendly technologies.

Risk analyses

Another aspect of the climate transition plan is the strategic management of climate-related risks and opportunities. These are discussed in detail in the chapter → [Risk management](#) and in the section → [Impacts, risks and opportunities](#) in this chapter. The basic principle is that economic, environmental and social perspectives are considered within all decision-making processes.

By consistently integrating the sustainability strategy and CO₂ strategy into the core business, Geberit is reducing adverse climate-related impacts and seizing the identified opportunities, for example by developing water-saving and resource-saving products. Regulatory developments – including EU-ETS, EU-ETS2 and CBAM – are continuously monitored in order to align strategy, procurement and investments with the future in mind.

Targets

Geberit is pursuing an implementation-oriented and measurable reduction pathway for CO₂ emissions in Scope 1 and 2.

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Scope 1 and 2

- Reference metric: absolute emissions in relation to currency-adjusted net sales (CO₂ intensity)
- Objective:
 - -5% CO₂ intensity per year on average (target relevant to remuneration)
 - Baseline year: 2015
 - Period: 2015–2035

Since the introduction of the CO₂ strategy in 2022, Geberit has continuously reduced its Scope 1 and Scope 2 emissions. In line with the medium-term goal of reducing CO₂ intensity in future by an average of 5% per year, the development of absolute emissions is compatible with the short-term goal of the Science Based Targets initiative (SBTi) of reducing Scope 1 and Scope 2 emissions by 42% by 2030.

Scope 3

No quantitative goals for Scope 3 emissions were set in the reporting year. The focus was placed on cooperation with suppliers with a view to developing initiatives for specific categories and material groups – in particular for CO₂-intensive materials such as plastics and metals. This includes enhancing data transparency, improving emissions factors and devising joint action plans along the supply chain.

The initiatives connect short-term to long-term milestones and create clear incentives for investments and procurement decisions. They strengthen strategic resilience to physical and transitional climate risks.

Processes, measures and controls

The most important levers for reducing energy consumption and CO₂ emissions are anchored in the CO₂ strategy and in the energy master plan. These are centred on saving energy, increasing efficiency, heat recovery and increasingly decarbonised energy procurement in the plants.

Annual recording and consolidation of all GHG-relevant data forms the backbone of greenhouse gas accounting. It covers all production plants, the logistics centre in Pfullendorf (DE), other logistics units and sales companies in major sales markets.

In parallel, Geberit is increasing the transparency of Scope 3 emissions – on one hand at product level through environmental product declarations (EPD) and on the other at material group level in the supply chain.

Greenhouse gas reduction measures

Ceramic production causes around two-thirds of Scope 1 and 2 emissions and thus offers the greatest reduction potential. The focus is placed on lower scrap and refiring rates, process optimisations, heat recovery and the examination of alternative combustion and process technologies (e. g. based on hydrogen, biogas, electrification/hybrid solutions). Investments are prioritised based on implicit CO₂ project prices.

Examples from the reporting year:

- Reduction of energy requirements and CO₂ emissions in the plants in Haldensleben (DE) and Włocławek (PL) due to lighter kiln cars.
- Reduction of specific energy consumption of Duofix frame production by 10% compared to 2021 through commissioning of a new powder coating plant at the plant in Lichtenstein (DE).
- Heat recovery from air compressors at the plant in Włocławek and from the annealing furnace at the plant in Ozorków (PL).
- Better insulation of the heating system at the plant in Włocławek in order to reduce heat losses.
- Procurement of new, more energy-efficient injection moulding machines at the plants in Shanghai (CN), Ruše (SI) and Pfullendorf (DE).
- Installation of LED lighting at the plants in Ruše and Gaeta (IT).
- Installation of a new heating system with an air-to-air heat pump at the plant in Langenfeld (DE).
- Installation of PV panels at the plant in Lichtenstein and purchase of green electricity at the plant in Haldensleben.

Power supply and energy efficiency within own operations

Geberit is systematically expanding the proportion of renewable energy with the aim of decarbonising electricity and heat procurement, which is financially underpinned by the internal CO₂ price. The instruments currently include Guarantees of Origin and photovoltaic systems for generating energy at plants. In addition, energy standards and fleet requirements secure efficiency gains:

- The five German and three Polish plants are certified according to ISO 50001 (energy).
- Group-wide CO₂ emission thresholds have been defined for vehicle procurement, and incentives for electric vehicles have also been created.
- A fully electric vehicle has been used since 2025 for the internal handling of trailers and swap bodies in the logistics centre in Pfullendorf (DE).

Reduction measures in the value chain

Along the upstream and downstream value chain, the measures aim to achieve emission reductions on the materials side, higher recycling rates and short, regional supply routes. Since 2007, new products and product developments have been systematically optimised throughout the entire product life cycle in line with the eco-design approach. In addition, optimised routes, better capacity utilisation and packaging are reducing energy consumption in logistics.

Examples of energy savings in downstream logistics:

- The latest vehicle technologies are used in order to enhance energy efficiency within intercompany logistics and distribution logistics; the share of Euro 6 trucks is 90.3% (previous year 86.2%) and HVO diesel (hydrotreated vegetable oil) is being increasingly used.
- High-capacity transport with two trailers (up to 35 metres long) are used between the ceramics plants in Bromölla (SE) and Ekenäs (FI). Thanks to the double loading capacity and the use of HVO fuel, CO₂ emissions can be reduced by up to 95% compared to traditional, diesel-powered trucks.
- For several years, goods have been transported using combined transport (rail, road and water) on various European routes.
- Electric trucks are used on the route between Rapperswil-Jona (CH) and the logistics centre in Pfullendorf (DE). In addition, electric trucks are used on various other routes (including cross-border routes).

Examples of energy savings through products and services:

- The new Duofix element for wall-hung WCs is produced using fewer materials and partially with green electricity, resulting in a CO₂ reduction of around 10% compared to its predecessor.
- The AquaClean Sela Comfort shower toilet with WhirlSpray and heating-on-demand technology results in lower energy consumption.
- The energy retaining valve ERV avoids heat loss and saves customers around 50 litres of heating oil per year.
- Water- and energy-efficient urinal systems, waterless in some cases, optionally with an autonomous energy source (e. g. Preda, Selva).
- Modular tap system with reduced water and energy consumption.
- Geberit Control App for ongoing optimisation of water and energy management.

Controls and disclosure

Climate-relevant key figures are an integral part of monthly reporting and budget processes. Any discrepancies trigger standardised countermeasures within plants, procurement and R&D. The internal CO₂ price, the energy master plan, the ecodesign approach and a structured → supplier management system create an integrated control system that prioritises economically viable decarbonisation steps, ensures regulatory compliance and enhances competitiveness through efficient, durable products. Targets, measures and progress are disclosed transparently through the Carbon Disclosure Project (CDP) and within key figures for energy, emissions and environmental performance, amongst others.

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Measures and key figures in the reporting year

Energy consumption

Direct and indirect energy sources

Geberit generally uses energy purchased externally. The direct energy carriers include the combustibles natural gas, biogas, liquefied petroleum gas (LPG), diesel for power generation, heating oil extra light, as well as fossil motor fuels such as diesel and gasoline. Combustibles (primarily for ceramic production), including district heating, still make up the main energy carriers at 62.8% (previous year 64.5%), followed by electricity with 33.2% (previous year 31.8%), of which 67.5% from renewable sources, and fuels with 4.0% (previous year 3.7%). The indirect energy carriers include electricity and district heating.

Thanks to increases in efficiency, Geberit's energy consumption fell compared to the previous year by 1.9% to 637.5 GWh (previous year 649.9 GWh). Of this figure, 72.3% came from fossil energy carriers (including combustibles and motor fuel, district heating and electricity from fossil fuels).

Energy consumption and mix

	2025 MWh	2024 MWh	Deviation %
Natural gas	310,273	329,362	-5.8
Liquefied petroleum gas (LPG)	67,258	67,348	-0.1
Light heating oil	5	17	-70.6
Diesel for electricity generation	492	575	-14.4
Vehicle fuel from fossil sources	25,412	23,750	7.0
Fuel consumption from fossil sources	403,442	421,052	-4.2
Purchased district heating from fossil sources	804	748	7.5
Purchased electricity from fossil sources	56,648	60,159	-5.8
Total energy consumption from fossil sources	460,895	481,960	-4.4
Purchased electricity from nuclear sources	12,169	12,205	-0.3
Total energy consumption from nuclear sources	12,169	12,205	-0.3
Biogas	6,106	6,706	-8.9
Fuel consumption from renewable sources	6,106	6,706	-8.9
Purchased district heating from renewable sources	15,663	14,486	8.1
Self-produced electricity from renewable sources	1,418	230	516.5
Purchased electricity from renewable sources	141,257	134,324	5.2
Total energy consumption from renewable sources	164,444	155,745	5.6
Total energy consumption	637,508	649,909	-1.9
Share of fossil sources in total energy consumption (%)	72.3	74.2	-2.6
Share of nuclear sources in total energy consumption (%)	1.9	1.9	1.6
Share of renewable sources in total energy consumption (%)	25.8	24.0	7.6

All figures are rounded to whole numbers, which may result in rounding differences.

Renewable energies accounted for 25.8% of overall energy consumption (previous year 24.0%). These include fuels such as biogas and district heating from renewable sources, such as usage of waste heat from a nearby paper factory or district heating from a block heating station powered by wood chippings in two ceramics plants. This is in addition to electricity from renewable sources either through Guarantees of Origin or internally produced solar energy from photovoltaic systems.

The share of renewable energies for district heating and combustibles was 5.4% in total in 2025 (previous year 5.1%). The block heating station in Pfullendorf (DE), which was commissioned in 2012 and which was fed by 5.9 GWh of regionally generated biogas in 2025, makes a key contribution. The electricity generated (2.0 GWh) is fed into the power supply system, whereas the resulting heat (3.0 GWh) can be used in production. In the ceramics plants, 15.7 GWh of district heating was sourced from a paper factory and a block heating station.

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Breakdown of renewable electricity per category

	2025 MWh	2024 MWh	Deviation %
Purchased electricity from renewable sources	141,257	134,324	5.2
One-time purchased Guarantees of Origin (GoO)	141,257	134,324	5.2
Self-produced electricity from renewable sources	1,418	230	516.5
Total electricity consumption	211,493	206,918	2.2
Share of renewable sources in total electricity consumption (%)	67.5	65.0	3.7

All figures are rounded to whole numbers, which may result in rounding differences.

Systematic efforts are being made in the expansion of renewable energies. In the reporting year, electricity consumption from renewable sources rose by 8.1 GWh to 142.7 GWh (previous year 134.6 GWh), which corresponds to around 67.5% of the entire volume of purchased electricity (previous year 65.0%). This is comprised of purchased green electricity with Guarantee of Origin and electricity produced by proprietary photovoltaic systems.

A new photovoltaic system with a capacity of around 900 kWp was put into operation at the plant in Lichtenstein (DE) in the reporting year. It supplements the systems installed in the previous year in Pfullendorf (DE) and Matrei (AT). Overall, the three PV systems are expected to generate 1.8 GWh of electricity each year (previous year 1.0 GWh).

Energy consumption and mix per region

	2025 MWh	2024 MWh	Deviation %
Europe	443,166	463,853	-4.5
Americas	8,852	8,819	0.4
Asia/Pacific	8,877	9,288	-4.4
Total energy consumption from fossil sources	460,895	481,960	-4.4
Europe	10,685	10,668	0.2
Americas	1,221	1,254	-2.6
Asia/Pacific	262	283	-7.4
Total energy consumption from nuclear sources	12,169	12,205	-0.3
Europe	164,444	155,745	5.6
Americas	0	0	-
Asia/Pacific	0	0	-
Total energy consumption from renewable sources	164,444	155,745	5.6
Europe	618,296	630,265	-1.9
Americas	10,073	10,073	0.0
Asia/Pacific	9,139	9,571	-4.5
Total energy consumption	637,508	649,909	-1.9

All figures are rounded to whole numbers, which may result in rounding differences.

Broken down according to region, the bulk (97.0%) of energy is consumed in Europe, with 1.6% in the Americas and 1.4% in the Asia/Pacific region. The regional distribution remained unchanged in the reporting year compared to the previous year.

Since the acquisition of the energy-intensive ceramics business in 2015, energy consumption has been reduced by 30.1% overall.

Emissions in Scopes 1 and 2

The → Geberit GHG Accounting Methodology (Scope 1-3 emissions) including boundaries and exclusions was fully revised and updated in the reporting year. As a result, all figures for 2023 and 2024 have been recalculated and are restated in this report.

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Since the acquisition of the energy-intensive ceramics production in 2015, the Geberit Group has been able to reduce absolute CO₂ emissions (Scope 1 and 2) by 55.2%.

Scope 2 emissions comprise emissions from the energy purchased externally by the company, in particular electricity and heat. They are calculated using both location-based and market-based methods.

In the location-based approach, emissions are determined according to the average energy mix of the respective local power supply. In contrast, market-based emissions are based on the specific emission factors of the electricity products actually purchased and take into account contractual agreements and Guarantees of Origin. The comparison between location-based and market-based values underscores the impact of procurement decisions on Scope 2 emissions.

Breakdown of Scope 1 and 2 GHG emissions per region

	2025 t CO ₂ e	2024 t CO ₂ e	Deviation %
Europe	84,579	88,315	-4.2
Americas	1,150	1,052	9.3
Asia/Pacific	142	212	-33.0
Total Scope 1 GHG emissions	85,871	89,578	-4.1
Europe	15,567	14,004	11.2
Americas	1,582	1,820	-13.1
Asia/Pacific	5,425	5,756	-5.8
Total Scope 2 GHG emissions – market-based	22,574	21,581	4.6
Europe	61,668	58,388	5.6
Americas	1,582	1,820	-13.1
Asia/Pacific	5,425	5,756	-5.8
Total Scope 2 GHG emissions – location-based	68,675	65,965	4.1
Europe	100,146	102,319	-2.1
Americas	2,732	2,872	-4.9
Asia/Pacific	5,568	5,968	-6.7
Total Scope 1 and 2 GHG emissions – market-based	108,446	111,158	-2.4

All figures are rounded to whole numbers, which may result in rounding differences.

In 2025, the greenhouse gas (GHG) calculation methodology was updated. Consequently, the 2024 figures have been recalculated using the revised approach and are restated in this table.

According to the market-based approach, the absolute CO₂ emissions (Scope 1 and 2) fell in the reporting year to 108,446 tonnes (previous year 111,158 tonnes), which corresponds to a reduction of 2.4%. According to the location-based approach, the absolute CO₂ emissions (Scope 1 and 2) amounted to 154,547 tonnes (previous year 155,542 tonnes), which corresponds to a reduction of 0.6%.

These include CO₂ emissions from rented or leased buildings and vehicles of 3,025 tonnes (market-based) or 3,382 tonnes (location-based). This equates to 2.7% of market-based or 2.2% of location-based emissions in Scope 1 and 2.

The decline is essentially attributable to the following factors:

- Increasing efficiency within ceramics plants, in particular by the kiln put into operation in Carregado (PT) in 2024 as well as additional energy efficiency measures in the three Polish plants in connection with the ISO 50001 certification completed in the reporting year. The new kiln in Carregado (PT) was in use for the first full year in 2025 and reduced energy consumption by 22% compared to the previous year.
- Increased procurement of green electricity for the plant in Haldensleben (DE), which has an effect on the market-based determination of Scope 2 emissions in particular.

At 72.8% (previous year 74.6%), combustibles represent the largest source of CO₂, followed by electricity at 20.7% (previous year 19.3%) and fuels at 5.8% (previous year 5.3%), as well as process emissions and district heating at 0.7% in total (previous year 0.8%).

Broken down according to region, the bulk (92.4%) of market-based absolute CO₂ emissions (Scope 1 and 2) is caused in Europe, while 2.5% arise in the Americas and 5.1% in the Asia/Pacific region.

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According to the market-based method, CO₂ emissions for electricity with Guarantee of Origin and from proprietary photovoltaic systems are classified as zero emissions. The remaining electricity procured was accounted for, where available, on the basis of supplier-specific emission factors for the respective residual mix, in the absence of which location-specific emission factors of the International Energy Agency (IEA) were used.

According to the location-based method, CO₂ emissions for electricity are calculated with reference to the country-specific emission factors of the IEA.

The energy attribute certificates used are based around 80% on one-off, unbundled Guarantees of Origin (GoO) and around 20% on one-off, bundled GoO.

No Geberit Group company was subject to an emissions trading system regulated by law in the reporting year. In addition, no emissions were offset.

Emissions in Scope 3

In accordance with the requirements of the Greenhouse Gas Protocol, all relevant Scope 3 categories were calculated in full for the first time and also retrospectively for the years 2023 and 2024 and incorporated into this report.

In the reporting year, Scope 3 emissions rose by 2.6% to 996,443 tonnes CO₂ equivalents (previous year 971,343 tonnes CO₂ equivalents). They account for 90.2% (previous year 89.7%) of total CO₂ emissions (Scope 1 to 3, market-based) and are broken down as follows:

Total Scope 1, 2, and 3 GHG emissions

	2025 t CO ₂ e	2024 t CO ₂ e	Deviation %
Scope 1	85,871	89,578	-4.1
Scope 2 – location-based	68,675	65,965	4.1
Scope 3	996,443	971,343	2.6
Total GHG emissions – location-based	1,150,990	1,126,885	2.1
Scope 1	85,871	89,578	-4.1
Scope 2 – market-based	22,574	21,581	4.6
Scope 3	996,443	971,343	2.6
Total GHG emissions – market-based	1,104,889	1,082,501	2.1

All figures are rounded to whole numbers, which may result in rounding differences.

In 2025, the greenhouse gas (GHG) calculation methodology was updated. Consequently, the 2024 figures have been recalculated using the revised approach and are restated in this table.

Scope 3 GHG emissions

	2025 t CO ₂ e	2024 t CO ₂ e	Deviation %
Cat. 1 Purchased goods and services	769,739	759,504	1.3
Cat. 3 Fuel- and energy-related activities	16,400	16,688	-1.7
Cat. 4 Upstream transportation and distribution	68,051	64,251	5.9
Cat. 5 Waste generated in operations	1,088	1,349	-19.3
Cat. 6 Business travel	1,296	2,059	-37.1
Cat. 7 Employee commuting	12,130	12,007	1.0
Cat. 9 Downstream transportation and distribution	14,546	14,018	3.8
Cat. 11 Use of sold products	29,560	23,060	28.2
Cat. 12 End-of-life treatment of sold products	83,634	78,406	6.7
Total Scope 3 GHG emissions	996,443	971,343	2.6

All figures are rounded to whole numbers, which may result in rounding differences.

In 2025, the greenhouse gas (GHG) calculation methodology was updated. Consequently, the 2024 figures have been recalculated using the revised approach and are restated in this table.

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The purchasing of goods and services caused the most CO₂ emissions at 69.6%, followed by own production (9.8%), end-of-life treatment of sold products (7.6%), upstream transportation and distribution (6.2%) and the use of sold products (2.7%).

Fuel- and energy-related activities, business travel, employee commuting and downstream logistics played a minor role with a total of 4.1%.

The increase in overall CO₂ emissions (Scope 1 to 3, market-based) is primarily attributable to the increase in emissions from purchased materials, which was caused by the higher production volume in the reporting year.

- Scope 3.1: purchased goods and services caused 769,739 tonnes of CO₂ emissions in 2025 (previous year 759,504 tonnes).
- Scope 3.3: CO₂ emissions from fuel- and energy-related activities amounted to 16,400 tonnes in the reporting year (previous year 16,688 tonnes).
- Scope 3.4: upstream transportation and distribution caused 68,051 tonnes of CO₂ emissions in total (previous year 64,251 tonnes).
- Scope 3.5: waste generated in operations caused a total of 1,088 tonnes of CO₂ emissions (previous year 1,349 tonnes).
- Scope 3.6: business travel by air, train and hire car caused 1,296 tonnes of CO₂ emissions (previous year 2,059 tonnes).
- Scope 3.7: employee commuting resulted in a total of 12,130 tonnes of CO₂ emissions (previous year 12,007 tonnes).
- Scope 3.9: transportation and distribution to customers or end users paid for by third parties caused a total of 14,546 tonnes of CO₂ emissions (previous year 14,018 tonnes).
- Scope 3.11: the use of sold products (shower toilets and electronic washbasin taps) resulted in 29,560 tonnes of CO₂ emissions in the reporting year from electricity consumption for the operation of products (previous year 23,060 tonnes).
- Scope 3.12: end-of-life treatment of products caused CO₂ emissions of 83,634 tonnes (previous year 78,406 tonnes).

Intensity of greenhouse gas emissions

The CO₂ intensity (CO₂ emissions in relation to currency-adjusted net sales, Scope 1 and 2, market-based) fell in 2025 by 6.9% compared to the previous year. Since the acquisition of the energy-intensive ceramics production in 2015, Geberit has been able to reduce the CO₂ intensity by 69.3% overall, which corresponds to an average reduction in relative CO₂ emissions of 11.1% per year.

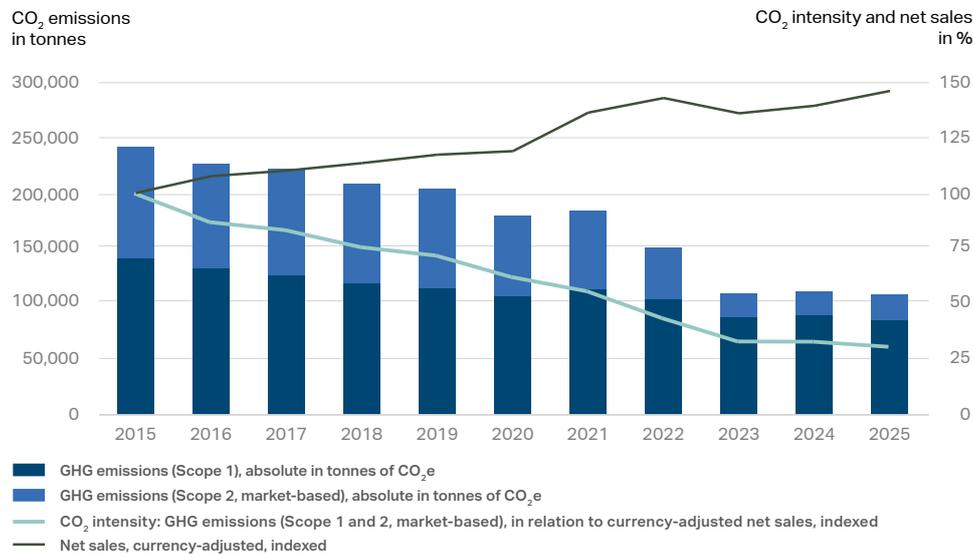
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Reduction of absolute CO₂ emissions and CO₂ intensity – long-term comparison

2015-2025

(Index: 2015 = 100)



Other air emissions

All local Geberit companies must comply with the applicable laws and regulations governing air emissions parameters. This is ensured and managed by the local companies in accordance with local provisions.

Emissions of ozone-depleting substances, measured in CFC-11 equivalents (chlorofluorocarbons), as well as emissions of NO_x, SO₂, NMVOC (non-methane VOC), and dust (PM10) can be calculated based on energy consumption and process emissions using the emission factors from the Ecoinvent database (version 3.11). The change in emissions is closely related to the change in energy consumption.

Air emissions

	2025 kg	2024 kg	Deviation %
Nitrogen oxides (NO _x)	150,525	153,093	-1.7
Non-methane volatile organic compounds (NMVOC)	103,516	105,485	-1.9
Dust (PM 10)	90,677	89,917	0.8
Sulphur oxides (SO _x)	173,021	174,913	-1.1
CFC-11 equivalents	1.6	1.7	-2.6

Annex

Basis for the analysis of physical risks

The scenario analyses carried out are based on shared socioeconomic pathways (SSPs) as well as the corresponding representative concentration pathways (RCPs). *Correntics* was used for the current risk assessment and the scenario analysis. This is a data-driven platform specialising in physical climate risks used for assessing physical risks for companies with a decentralised structure. A site-specific, geodata-driven examination of relevant natural hazards for Geberit production sites and the logistics centre in Pfullendorf (DE) was carried out using the platform. This involved a comprehensive examination of all indicators of acute and chronic risks.

The assumptions and objectives of the three scenarios used ¹ are described below:

SSP1-2.6: Sustainable: This scenario describes global development that is characterised by increased international cooperation and political and economic framework conditions with a long-term perspective.

¹ The Intergovernmental Panel on Climate Change IPCC: Sixth Assessment Report. → [Summary for Policymakers](#), 21.12.2025.

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Sustainability → Environmental matters – Performance 2025 → Climate change and energy

Investments in education, healthcare and poverty reduction increase. Technological innovations are broadly used to reduce greenhouse gas emissions and increase resource and energy efficiency, among others. Consumption and production patterns gradually develop towards closed material cycles and reduced resource consumption. Global emissions peak before 2030 and fall to net zero or lower by 2100. The resulting global warming remains below 2 °C.

SSP2-4.5: Middle of the road: Under this scenario, global socioeconomic development largely follows historical trends. Economic growth is moderate and prosperity develops unevenly. Political action is taken for climate change mitigation, although only gradually and without any fundamental structural changes. The power supply continues to be based on a mix of fossil and renewable energy sources. Social and economic structures change slowly. Global emissions increase until around the middle of the century, after which they start to decline. This results in global warming by 2100 of around 3 °C.

SSP5-8.5: Fossil-fuelled development: This scenario describes a development with a strong focus on economic growth, urbanisation and rising energy and resource consumption. The power supply is based mainly on fossil energy carriers, which are favoured due to their comparatively low costs. Technological innovations focus mainly on productivity and efficiency gains. International cooperation remains limited, and environmental and climate policy measures are of minor significance. Energy requirements and greenhouse gas emissions rise significantly over the course of the entire century. This results in global warming by 2100 of more than 4 °C.

Assumptions for the scenario analysis of transitional risks

Assumptions used for simulating the impacts of CO₂ pricing on production and procurement costs under the most realistic scenario ("middle of the road"):

- Scope 1 and 2: all plants are subject to EU CO₂ pricing rules.
- Scope 3 category 1: suppliers are directly or indirectly (EU ETS or CBAM) subject to EU CO₂ pricing rules and pass on 50% of CO₂ costs to Geberit in the form of price increases. Other Scope 3 categories are not yet taken into account.
- Geberit is able to pass on 50% of direct and indirect CO₂ costs to customers.
- The potential development of the level of CO₂ pricing over time is based on IEA scenarios ².
- The risk simulation determined the financial effect of the CO₂ price on net income on the basis of a single-year consideration. However, the effect of assuming a CO₂ price is not only one-off but rather permanent as a relevant cost factor.

Assumptions used for simulating investments in new production technologies with a low carbon footprint under the realistic scenario ("middle of the road"):

- The analysis focuses on the conversion of ceramic kilns at the European ceramics production sites, which made up around 50% of total Scope 1 emissions in the reporting year.
- Geberit incorporates the conversion to new production technologies at the end of the service life of the respective kilns into planning. It is not anticipated that any regulatory requirements will be imposed that would force Geberit to significantly convert kiln technology in advance of the end of service life.
- Investments in green technologies can be planned largely in accordance with the useful life of existing kilns. Costs arising due to downtime during kiln replacement are not taken into account. In some cases, subsidies are available for the switch to green technologies.
- Potential impacts of changes in energy prices resulting from the switch in production technology are not integrated into the simulation.

Note concerning uncertainties: Results are sensitive to CO₂ prices, transferability, technology availability, subsidy level and energy price pathways.

Calculation bases

Where available, Geberit relies on primary data from data recording systems found within the Group. For further information on Geberit's greenhouse gas accounting method (Scope 1 to 3), see → [Geberit GHG Accounting Methodology \(Scope 1-3 emissions\)](#).

² Under the realistic scenario, the IEA CO₂ price projections are based on the "stated policies scenario" ("middle of the road").

Water

ESRS

GRI

Art. 964a ff. CO

SDG



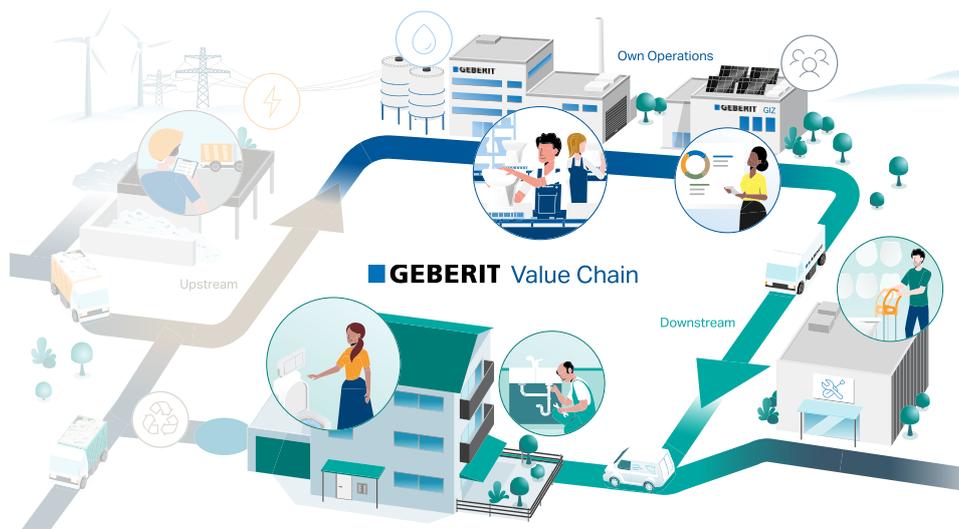
SASB

Overview

The responsible use of natural resources is one of the core elements in Geberit's sustainability strategy. This applies in particular to water. According to the *Global Risk Report 2025* published by the World Economic Forum (WEF), water scarcity is among the ten highest global risks over the coming decade and is thus of great relevance for society, the environment and the economy. Sanitary solutions play a central role when it comes to the economical use of water as, according to estimates by German and Swiss sanitary industry associations (BDEW, SVGW), around one-third of daily household water consumption is attributed to toilet flushes, while a further 25 to 35% is used for personal hygiene.

For Geberit, the topic of water is particularly relevant within its own operations and in the downstream → value chain. While the company continuously optimises water-intensive ceramic production in particular, the greatest impact potential lies in the product use phase. With innovative, water-saving flush technologies and durable sanitary solutions, Geberit makes a significant contribution to reducing water consumption, relieving pressure on local water resources and promoting a resource-saving use of water.

The significance of the topic of "Water" along the Geberit value chain



Reduction of water withdrawal per ceramic appliance (l/kg)

-3.4%

Change compared to the previous year

Reduction of water withdrawal in production

-21.8%

Change compared to 2015

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Sustainability → Environmental matters – Performance 2025 → Water

Impacts, risks and opportunities

As part of the double → [materiality assessment](#), two material opportunities but no significant risks or negative impacts were identified for the topic of water. The scope of the analysis includes all production sites as well as the logistics centre in Pfullendorf (DE).

The sub-topic "Marine resources" was excluded, as neither Geberit nor its suppliers have any material impacts in this area. Waste water is not directly discharged into the sea and marine resources (e. g. salt water) are not used in ceramic production. There were also no relevant risks or opportunities in terms of financial materiality.

The water risks connected to climate change are part of Group-wide → [risk management](#) and are monitored continuously. According to the *Water Risk Atlas* published by the World Resources Institute (WRI), six production sites – Gaeta (IT), Koło and Ozorków (PL), Michigan City (USA), Shanghai (CN) and Pune (IN) – are located in areas with high water stress. The materiality assessment did not, however, reveal any significant impacts, risks or opportunities connected to climate-related risks. Developments will continue to be monitored.

Almost 100% of the water withdrawal at Geberit can be attributed to the product use phase and thus the downstream value chain. This means that the water requirements of sanitary products are of particular relevance. Geberit consistently develops water-saving systems in order to reduce water consumption in buildings.

The identified material opportunities in the "Water" area are listed below:

Water

IRO description	Type	Time horizon			Value chain		
		Short-term	Medium-term	Long-term	Up-stream	Own operations	Down-stream
The use of water-saving sanitary systems can reinforce Geberit's competitive position and lead to higher market shares, higher sales and income.	Opportunity, potential	✓				✓	✓
A positive image in the area of water saving can reinforce brand recognition and customer loyalty, thus promoting the market position.	Opportunity, potential	✓					✓

Management system

The overall strategic responsibility for environmental matters and their management lies with the Board of Directors. Operational implementation is the responsibility of the Group Executive Board. They are supported here by Corporate Sustainability, which is responsible for implementing the sustainability strategy as well as managing water-related processes and activities.

Processes, measures and controls

Geberit consistently develops water-saving products. Water-saving solutions such as dual-flush and stop-and-go cisterns have, according to internal model calculations, decreased flush volumes since 1952 by around 80%. Based on sales figures in the reporting year, there is an annual savings potential of up to 163 million m³ water. The basis for the calculation is the assumption that a cistern with single 9-litre flush is replaced with a water-saving Geberit system as part of a renovation.

All production sites and the logistics centre in Pfullendorf (DE) are certified in accordance with ISO 14001 (environment) → [Group certificate](#). How the company handles water is constantly being optimised, for example through water treatment in the plants or reusing water in production processes and laboratories.

Most of the water withdrawal can be attributed to ceramic production. In this area, Geberit aims to reduce the annual water withdrawal (in l) per total volume of the produced ceramic appliances (in kg) by an average of 1% in accordance with its → [sustainability strategy](#).

The effectiveness of the measures is checked on a regular basis and relevant key figures are recorded annually.

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Sustainability → Environmental matters – Performance 2025 → Water

Measures and key figures in the reporting year

In 2025, Geberit adapted the definitions and units of all water-related key figures, including water withdrawal, water consumption and water discharge, to comply with the requirements of the ESRS standard.

Water withdrawal

Water withdrawal in production increased in the reporting year to 915,442 m³ (previous year 880,759 m³). The increase is due to temporary measures in the technical infrastructure of a production plant. 41.5% of the water came from groundwater, 31.5% from the public supply, 25.7% from surface waterbodies and 1.3% from rainwater, see table:

Water withdrawal, discharge and consumption

	2025 m ³	2024 m ³	Deviation %
Public supply	288,361	298,835	-3.5
Groundwater	379,660	382,467	-0.7
Surface waterbodies	235,268	192,593	22.2
Rainwater	12,152	6,865	77.0
Water withdrawal	915,442	880,759	3.9
Water to sewage	181,357	169,611	6.9
Water to surface waterbodies	531,575	500,723	6.2
Water discharge	712,932	670,334	6.4
Water consumption	202,510	210,426	-3.8

All figures are rounded to whole numbers, which may result in rounding differences.

According to an estimate, 16.5% of the total water withdrawal was treated and reused in the reporting year.

The manufacture of ceramic sanitary appliances accounts for around 80% of water withdrawal, above all for the preparation of the ceramic slip and glaze, and for cleaning the moulds. Water withdrawal per kilogram of ceramic fell compared to the previous year by 3.4% to 7.2 l/kg (previous year 7.5 l/kg). In addition, water is used for processes such as steam foaming, powder coating and in the sanitary facilities and laboratories in Rapperswil-Jona (CH). Thanks to numerous process optimisations, water withdrawal in production has decreased by a total of 21.8% since the reference year 2015.

149,913 m³ or 16.4% of the water withdrawal is in areas with high water stress. According to the *Water Risk Atlas* published by the World Resources Institute (WRI), these include the plants in Gaeta (IT), Koło and Ozorków (PL), Michigan City (USA), Shanghai (CN) and Pune (IN).

Water withdrawal, discharge and consumption in water-stress areas

	2025 m ³	2024 m ³	Deviation %
Public supply	16,951	16,938	0.1
Groundwater	131,240	139,211	-5.7
Surface waterbodies	0	0	-
Rainwater	1,722	605	184.6
Water withdrawal	149,913	156,754	-4.4
Water to sewage	33,909	31,806	6.6
Water to surface waterbodies	75,697	81,034	-6.6
Water discharge	109,605	112,840	-2.9
Water consumption	40,308	43,915	-8.2

All figures are rounded to whole numbers, which may result in rounding differences.

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Sustainability → Environmental matters – Performance 2025 → Water

Water consumption

202,510 m³ water was consumed in the reporting year (-3.8% compared to the previous year). This equates to 22% of the entire water withdrawal. Consumption is mainly due to evaporation losses, for example in cooling processes in production and drying in ceramic production. In areas with high water stress, water consumption totalled 40,308 m³ (-8.2% compared to the previous year).

Although Geberit aims to reduce the water withdrawal, water consumption is also continuously optimised, particularly by increased efficiency in production processes.

Water discharge

Waste water is treated at all production sites before being discharged. In ceramic production, process waste water undergoes sedimentation and filtration before being fed into the receiving surface waterbodies. Particularly contaminated waste water from industrial processes, such as powder coating, electroplating or metal cleaning, is treated locally before it is discharged into the public sewage system together with the other waste water.

78% of the withdrawn water was discharged. The volume of waste water amounted to 712,932 m³ (previous year 670,334 m³). In accordance with the local provisions, 74.6% was treated and returned to surface waterbodies and 25.4% fed into the sewage system. The largest share was process waste water from ceramic production at 74.2%, followed by domestic waste water at 23.9% (waste water from sanitary use). The remaining industrial waste water, which was fed into a communal waste water treatment plant, accounted for a minor share of 1.9%. There was no external reuse of waste water.

Breakdown of water discharge per category

	2025 m ³	2024 m ³	Deviation %
Sanitary waste water	170,225	161,037	5.7
Ceramic process water	529,419	498,376	6.2
Other industrial waste water	13,288	10,921	21.7
Water discharge	712,932	670,334	6.4

All figures are rounded to whole numbers, which may result in rounding differences.

Definitions and calculation bases

Where available, Geberit relies on primary data from data recording systems found within the Group.

- **Water withdrawal:** Water taken from natural sources (such as rivers, lakes, groundwater), regardless of whether it is returned to the cycle after use or not. Proprietary measurements at all Geberit production sites serve as the basis for calculation.
- **Water consumption:** The amount of water permanently removed from availability through evaporation or incorporation into products. The basis for calculation is the difference between water withdrawal and water discharge.
- **Water discharge:** Water that is returned to the original water source after use. Proprietary measurements at the Geberit production sites serve as the basis for calculation.

Sustainability

Social matters – Performance 2025

Own workforce

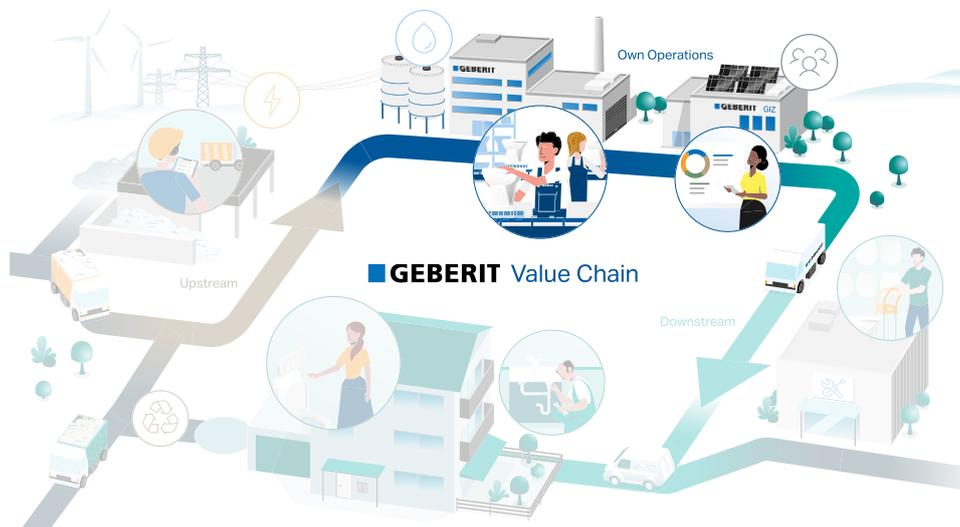
ESRS GRI Art. 964a ff. CO SDG 

Overview

Motivated and qualified employees are the basis for the long-term success of the company. They are not just experienced experts but also the most important ambassadors of the company.

Geberit is an important employer at its production and sales sites; it has an open corporate culture and offers international development opportunities at the interface between the craft, engineering and marketing and sales sectors. Furthermore, the company is an important training company for apprentices.

The significance of the topic “Own workforce” in the value chain



Average years of
service

12.8

Response rate
employee survey

82%

Apprentices

287

in a total of 21 professions

Definition and materiality

Geberit believes that its employees are of central importance to the long-term success of the company. Attractive working conditions, development opportunities as well as occupational health and safety make a major contribution to the satisfaction, performance and future of the employees.

The company's own workforce comprises both staff employed directly and people who regularly provide services to Geberit. Staff employed directly refers to all employees with an employment contract at Geberit, including temporary employees, interns and apprentices.

As part of the double → materiality assessment, material impacts, risks and opportunities were identified, which were then assigned to the sub-topics "Working conditions", "Education and further training" and "Occupational health and safety". A detailed examination of these can be found in the respective sub-section.

Roles and responsibilities

The highest management level is responsible for "Own workforce":

- The Board of Directors (→ Business Report > Corporate Governance > Board of Directors) is responsible for the overall strategy, approves relevant guidelines and checks their implementation at least once a year.
- The Group Executive Board is responsible for operational implementation. They are supported in this by specialist departments.

The following topics are the responsibility of the respective departments:

- Corporate Human Resources (Corporate HR): fundamental human and employee rights, working conditions, education and further training.
- Corporate Sustainability: occupational health and safety in production and logistics.

The definition of measures and their implementation at the local level are the responsibility of the individual companies.

The relevant stakeholders are also systematically involved in strategic processes – for example through employee surveys or the Geberit Europe Forum. For further information on the involvement of employees and trade unions, see → Stakeholder engagement.

Strategies and policies

The corporate and brand values are defined in the → Geberit Compass. The → Geberit Code of Conduct, which is binding for all employees worldwide, is the central instrument for preventing discrimination, human rights violations including child and forced labour, violations of rights at work and corruption, as well as for ensuring the protection of intellectual property and compliance with data protection. As a result, it serves as an important guide for ethical, environmentally friendly and socially responsible business practices.

An effective compliance system together with annual Code of Conduct reporting ensures ethical and legally compliant conduct, see → Corporate culture and antitrust legislation.

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Sustainability → Social matters – Performance 2025 → Own workforce

Working conditions

ESRS

GRI

Art. 964a ff. CO

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

The local HR teams and the management of the respective Geberit companies are responsible for implementing the measures in the area of working conditions. Coordination is the responsibility of Corporate HR.

Impacts, risks and opportunities

The quality of working conditions can have an impact on individual employees, business success and society as a whole. The highest-rated positive impacts and opportunities in the → [materiality assessment](#) were identified in job security, fair wages, work-life balance as well as working hours. In contrast, there were no negative impacts or risks that reached the materiality threshold.

This result also comprises human-rights related topics such as child and forced labour. Despite a significantly lower threshold for the materiality of these aspects, no material human-rights related impacts or risks were revealed in own operations.

The company's risk profile in terms of social risks is low. Geberit manufactures and sells the products mainly in European countries with high occupational safety and social standards. Like all European plants, the plants in China and India are certified until 2027 in accordance with ISO 9001 (quality), ISO 14001 (environment) and ISO 45001 (occupational health and safety) → [Group certificate](#). For further information on human-rights related policies and processes see → [Corporate culture and antitrust legislation](#).

The identified impacts and opportunities in the sub-topic "Working conditions" are listed below together with their location in the value chain:

Own workforce: working conditions

IRO description	Type	Time horizon			Value chain		
		Short-term	Medium-term	Long-term	Up-stream	Own operations	Down-stream
Fair remuneration and pensions increase the financial stability of the employees and their surroundings.	Positive impact, actual	✓				✓	
The reconciliation of work and private life increases the well-being and motivation of employees, and has a positive impact on their surroundings (good work-life balance, flexitime).	Positive impact, potential	✓				✓	
A stable work environment resulting from long-term business success leads to increased job security.	Positive impact, actual	✓				✓	
Good working conditions increase the employees' motivation and loyalty towards the company. Continuity of expertise contributes to business success.	Opportunity, potential	✓				✓	
Good working conditions lead to improved work results and contribute to business success.	Opportunity, potential	✓				✓	

Management system

Strategies and policies

The Group-wide basis for all measures in the area of working conditions are the → [Geberit Compass](#) and the → [Geberit Code of Conduct](#), which were both fully revised in 2025, see → [Corporate culture and antitrust legislation](#). This ethical basis for cooperation within and outside the company is supplemented by the following regulations:

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- **Job security:** The large majority of the employees (88%) have permanent contracts. Temporary contracts are used in a very limited manner to guarantee operational flexibility. Job security is protected by local employment laws, employment conditions and collective agreement provisions. Most employees (79%) are subject to a collective labour or wage agreement.
- **Working time:** The working time regulations are aligned with the legal and collective agreement provisions of the respective countries. In Switzerland, the employment conditions are the same for the employees (employees in production and administration) of all companies; in the other countries, local employment contracts and conditions apply. Working time is adapted to the respective type of employment, e. g. shift work in production.
- **Adequate wages:** Geberit guarantees fair, market-driven and non-discriminatory remuneration. The basis for this is a systematic job assessment in accordance with the Korn Ferry Hay evaluation system or collective agreement criteria. The remuneration of the employees is based on performance and does not depend on gender or other personal characteristics. Regular and systematic reviews ensure fair remuneration for everyone in comparable positions. Furthermore, 95% of all employees can share in the economic success of the company at attractive conditions through share participation plans. Additional market-driven benefits complement the offer for employees at the various locations.
- **Balancing family and career:** Promoting the work-life balance is part of Geberit's social responsibility. Appropriate measures are defined locally in line with national regulations.

Processes, measures and controls

A structured dialogue with the employees contributes significantly to the positive impacts and opportunities. These are integrated at several levels:

- Geberit expressly recognises **freedom of association** as a fundamental human right – regardless of the legal framework in the respective country. Employees are free to join trade unions or other associations. In many countries, the views of the workforce are incorporated into HR-related decisions via formal representation and feedback systems – for example in shaping local working time models or in adjustments to company regulations.
- **Participation by employee representatives:** In numerous countries, there are legally established or voluntary forms of co-determination (e. g. works councils).
- **Geberit Europe Forum:** Annual exchange between the Group Executive Board, Corporate HR and employee representatives from most European countries on work-related topics.
- **Employee surveys:** A global employee survey was once again conducted in the reporting year; in addition, regular surveys have been carried out at local level since the last global survey in 2021. The results confirm above-average satisfaction with the working conditions and a high level of employee commitment compared to the industry average, see section [→ Measures and key figures in the reporting year](#).
- The **Geberit Integrity Line**, a whistleblower hotline, is available to employees worldwide in an anonymous form 24/7 and in the corresponding language. The company ensures that whistleblowers are protected against reprisals: all Geberit Integrity Lines, including local ones, are operated externally. Reports are treated in confidence and are examined systematically. The effectiveness of the reporting systems is checked on a regular basis as part of Compliance and Code of Conduct reporting. In addition, employees can contact their supervisors or the local HR department at any time. For further information, see [→ Corporate culture and antitrust legislation](#).
- The **Geberit Intranet (GIN)** serves to maintain an ongoing dialogue with employees, e. g. through content on HR and other topics that can be commented on.

In order to improve the **work-life balance**, Geberit offers part-time options, job sharing opportunities and flexible working hours. In countries with the relevant demand, vacancies are usually advertised with a workload of 80 per cent. Further measures comprise: time accounts, arrangements for working from home, paid days off in excess of statutory requirements, local social counselling and family support services as well as individual solutions for organising working hours. The initiatives are geared towards national circumstances, cultural contexts and the needs of the employees. For example, mothers and fathers in Switzerland are entitled to parental leave that goes beyond the legal minimum.

In addition, comprehensive training measures as well as effective complaint and control mechanisms guarantee the protection of Geberit's own employees against violations of rights at work and human rights. The training

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sessions on topics in the Code of Conduct are binding for all new employees. The implementation of the Code of Conduct is monitored annually in all Group companies via Code of Conduct reporting, supplemented by interviews with the managing directors of the individual companies. At the same time, these control instruments contribute to the continuous improvement of ethical standards in all business areas, see → [Corporate culture and antitrust legislation](#).

Measures and key figures in the reporting year

Composition of staff employed directly

Staff employed directly refers to all employees with an employment contract at Geberit, including temporary employees, interns and apprentices.

The tables below show the composition of the workforce by gender, age, geographic distribution and employment type. All key figures are shown as full-time equivalents (FTE) as at 31 December 2025. The composition of the workforce by persons (headcounts) can be found in the → [Annex](#) to this chapter.

Composition by employment type

At the end of 2025, the Geberit Group employed a total of 11,278 people (FTE) worldwide, of which 10,933 full-time positions were filled by staff employed directly. This corresponds to an increase of 168 jobs or +1.5% compared to the previous year. The increase is due to capacity adjustments in production and logistics as a result of the higher volumes compared to the previous year, as well as a reinforcement and expansion in Sales.

Composition of direct employees by contract type, workload and management level

	2025	Share %	2024	Share %
Contract type (FTE)				
Permanent	9,653	88.3	9,565	88.7
Female	2,417	22.1	2,364	21.9
Male	7,236	66.2	7,201	66.8
Temporary	1,280	11.7	1,212	11.3
Female	362	3.3	355	3.3
Male	918	8.4	857	8.0
Total – staff employed directly (FTE)	10,933	100.0	10,777	100.0
Working hours (FTE)				
Full-time	10,371	94.9	10,241	95.0
Female	2,393	21.9	2,343	21.7
Male	7,978	73.0	7,898	73.3
Part-time	562	5.1	536	5.0
Female	386	3.5	376	3.5
Male	176	1.6	160	1.5
Total – staff employed directly (FTE)	10,933	100.0	10,777	100.0
Management level				
Management	890	8.1	861	8.0
Employees	10,043	91.9	9,916	92.0
Total – staff employed directly (FTE)	10,933	100.0	10,777	100.0
Total – external employees (FTE)	345		333	
Total – own workforce (FTE)	11,278		11,110	

Composition by gender and age

Geberit has a diverse gender and age distribution. At the end of the reporting year, women accounted for 25% (FTE) of the total workforce, the same as in the previous year. There is also a good age mix, which has remained unchanged from the previous year.

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Sustainability → Social matters – Performance 2025 → Own workforce

Diversity

Staff employed directly (FTE)		Management	Employees	Total
		%	%	%
Proportion of female employees		20	26	25
Age structure of employees	> 50 years	46	31	32
	30–50 years	53	54	54
	< 30 years	1	15	14

Geographical distribution of staff employed directly

The geographical distribution has also not changed significantly since the previous year. Geberit employs at least 50 FTE in the following countries, representing at least 10% of its total workforce:

Regional distribution according to country with >10% share and regions

	2025	Share	2024	Share
		%		%
Countries with a share of >10%				
Germany	3,217	29.4	3,099	28.8
Poland	1,578	14.4	1,579	14.7
Switzerland	1,351	12.4	1,324	12.3
Total – staff employed directly (FTE)	10,933	100.0	10,777	100.0
Regions				
Europe	9,943	90.9	9,785	90.8
thereof Switzerland	1,351	12.4	1,324	12.3
thereof Germany	3,217	29.4	3,099	28.8
America	178	1.6	176	1.6
Far East/India/Pacific	587	5.4	595	5.5
thereof China, India	518	4.7	527	4.9
Middle East/Africa	225	2.1	221	2.1
Total – staff employed directly (FTE)	10,933	100.0	10,777	100.0
Total – external employees (FTE)	345		333	
Total – own workforce (FTE)	11,278		11,110	

Fluctuation

Geberit employees work at the company for a long time, averaging 12.8 years of service. The company pursues a declared objective of filling management positions internally wherever possible, and thus the long-term development of talents within the organisation, see → [Internal development programmes](#). To guarantee continuity and the sharing of knowledge, Geberit relies on the "arc career" model, among others: managers gradually hand over responsibility to their successors and support them in an advisory capacity during the transition phase in the team.

The fluctuation rate increased slightly from 6.0% in the previous year to 6.6% in the reporting year.

Composition of staff not employed directly

Staff not employed directly ("non-employees") are people who work for Geberit without being in a direct employment relationship with the company. They perform their services either at a Geberit site or at a site of a Geberit customer (e. g. on building sites). This includes, in particular, temporary workers provided by third-party companies as well as external consultants or freelancers who are involved in Geberit projects on the operational side.

At the end of the reporting year, there were 345 external employees (FTE) working for Geberit, which corresponds to an increase of 12 full-time positions compared to the previous year.

Adequate wages

The remuneration of the employees in all of Geberit's local companies is above the applicable statutory minimum wage. This ensures that remuneration complies with national legal requirements and guarantees a basic level of income security.

The ratio of the annual remuneration paid to the highest-paid employee to the average annual remuneration of all employees was 61.5 in the reporting year (calculated on the basis of full-time positions, excluding the highest-paid employee).

In the reporting year, the percentage increase in the annual remuneration of the highest-paid employee was 11.3 times higher than the average percentage salary increase for all employees (calculated on the basis of full-time equivalents, excluding the highest-paid employee).

Social protection

During the reporting year, systematic records were kept of how many employees had no access to social protection against certain types of income loss.

All Geberit companies without exception confirmed that employees are adequately protected, particularly through health insurance, pension insurance and unemployment insurance, either through statutory or supplementary insurance policies. "Adequately protected" means that Geberit employees have at least average insurance cover in comparison to staff in comparable companies.

Balancing family and career

The Geberit Group has declared the reconciliation of working, family and private life as a key topic in consolidating its position as a responsible and attractive employer. The local measures are geared towards country-specific regulations and perspectives.

In principle, 98% of direct and permanent employees are entitled to family-related leave. This comprises maternity, paternity and parental leave, as well as leave to provide assistance for relatives in need of care. As a result of the change in definition to that of the EU Directive 2019/1158 on work-life balance for parents and carers, Geberit will not report the proportion of eligible employees who have taken family-related leave until 2026.

In addition, maternity and paternity leave was extended by four and two weeks respectively in the reporting year for all companies in Switzerland.

Respect for human rights

According to the annual Group-wide survey of the Code of Conduct, there were no cases of child, forced or compulsory labour and no serious violations of human rights recorded in the reporting year. For further information on human-rights related due diligence obligations as well as on any incidents and how they were handled, see → [Corporate culture and antitrust legislation](#).

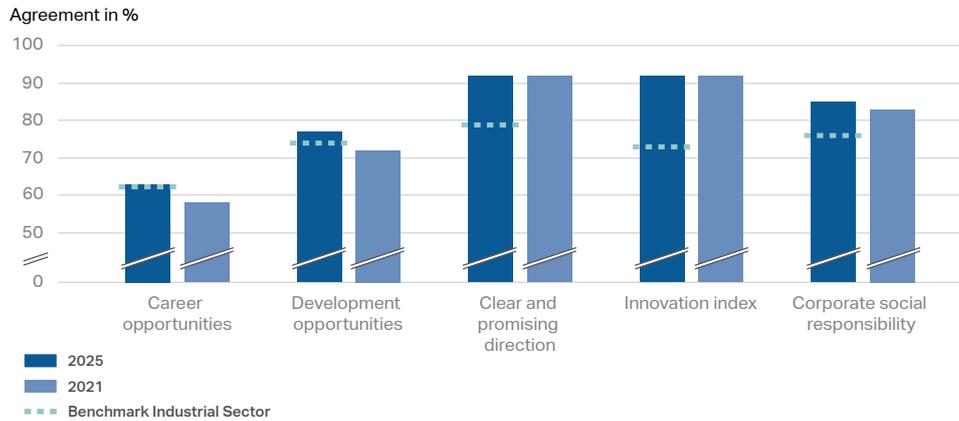
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Employee survey 2025

A Group-wide survey carried out during the reporting year confirmed the high level of commitment among employees and their high satisfaction regarding the working conditions. The response rate was 82% and thus three percentage points higher than the last survey in 2021.

Comparison of the results of the 2025 and 2021 employee surveys



The results show that the company was able to follow up on the strong results from the survey in 2021 and achieve significant improvements in several areas. In general, the results reflect the positive perception of the employees while also giving valuable impetus for further development in individual fields of action.

The assessment of the development opportunities has improved particularly significantly: 63% of those surveyed saw opportunities to achieve their career goals at Geberit, and 77% said they were very satisfied about the further training opportunities – each five percentage points up on 2021. The clear and promising direction of the company (92%), innovative capabilities (92%) and awareness of corporate social responsibility (85%) saw the highest absolute levels of agreement on the one hand, while the company also set itself apart the most from other industrial companies on these topics on the other. In all three areas, the results were significantly above the reference values from the industrial sector (+13%, +19% and +9%, respectively).

The results were presented in detail to the respective local companies and departments and discussed further. Measures derived from this will be implemented by the end of 2026.

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Annex

To ensure consistency with the ESRS provisions, the following tables show the composition of the workforce by gender, age group and geographic distribution in headcounts. All details are valid as at 31 December 2025.

The 10,933 direct workplaces (FTE) are distributed across 11,269 directly employed people.

Regional distribution according to country with >10% share and regions (headcount)

	2025	Share %	2024	Share %
Countries with a share of >10%				
Germany	3,349	29.7	3,219	29.1
Poland	1,580	14.0	1,581	14.3
Switzerland	1,426	12.7	1,397	12.6
Total – staff employed directly (headcount)	11,269	100.0	11,058	100.0
Regions				
Europe	10,279	91.2	10,065	91.0
thereof Switzerland	1,426	12.7	1,397	12.6
thereof Germany	3,349	29.7	3,219	29.1
America	178	1.6	176	1.6
Far East/India/Pacific	587	5.2	595	5.4
thereof China, India	518	4.6	527	4.8
Middle East/Africa	225	2.0	222	2.0
Total – staff employed directly (headcount)	11,269	100.0	11,058	100.0
Total – staff employed directly (FTE)	10,933	100.0	10,777	100.0
Total – external employees (FTE)	345		333	
Total – own workforce (FTE)	11,278		11,110	

Diversity

Staff employed directly (headcount)		Management %	Employees %	Total %
Proportion of female employees		21	27	27
Age structure of employees	> 50 years	46	31	32
	30–50 years	53	54	54
	< 30 years	1	15	14

Education and further training

ESRS

GRI

Art. 964a ff. CO

SDG 

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

The local HR teams and the management of the respective Geberit companies are responsible for implementing the measures in the area of education and further training.

Impacts, risks and opportunities

The availability of vocational training and development opportunities affects employee satisfaction and their career prospects. Geberit contributes in many ways to the continuous improvement and availability of professional skills in society and to the creation of qualified jobs through its training and education programmes.

The identified impacts and opportunities in the sub-topic "Education and further training" are listed below together with their location in the value chain:

Own workforce: education and further training

IRO description	Type	Time horizon			Value chain		
		Short-term	Medium-term	Long-term	Up-stream	Own operations	Down-stream
Performance assessments and measures for personal development through a performance review process (valYOU) increase employee motivation and satisfaction.	Positive impact, actual	✓				✓	
Comprehensive global management of training and education with programmes for promoting talent opens up career perspectives for employees and strengthens their position on the labour market.	Positive impact, actual	✓				✓	
Vocational education and training: practical vocational education and further training open up career perspectives (for young people) and make their career start easier.	Positive impact, actual	✓				✓	
Training and further training measures can reduce fluctuation and have a positive impact on commitment and loyalty.	Opportunity, potential	✓				✓	
The possibility of recruiting well-trained employees from within the company reduces recruitment outlay in a competitive job market.	Opportunity, potential	✓				✓	

Management system

Strategies and policies

The basis for all measures in the area of education and further training are the Group-wide → [Compass](#) as well as the → [Geberit Code of Conduct](#).

The topic of education and further training is explicitly incorporated in the Code of Conduct: Geberit is committed to the personal and professional further development of all employees, provides targeted support for managers and young professionals, and is actively involved in the vocational training of young people. In addition, the obligatory performance management process (valYOU) takes place every year, in which individual development needs and opportunities are systematically identified and discussed together with the employees.

Processes, measures and controls

Geberit follows a holistic and systematically established approach to education and further training, which is based on clearly defined processes, structured programmes and effective control mechanisms.

Onboarding and introduction

New employees are introduced to the company and its product portfolio through individually designed job orientation programmes and the multi-day **Welcome to Geberit course** on joining the company. These practical formats promote the understanding of the → [corporate culture](#).

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Sustainability → Social matters – Performance 2025 → Own workforce

Performance assessment and development

The performance management process valYOU launched in 2020 is a central element of the assessment. It is a modern instrument, which integrates performance assessment, professional development, succession planning and compensation management. valYOU is binding for all employees and takes place annually. Individual development needs are identified and discussed in a dialogue between the manager and the employee; appropriate measures are planned on this basis.

Internal development programmes

Geberit offers various structured programmes for the targeted training and further development of the employees:

- **GROW and LEAD:** These programmes are aimed at young talents and experienced managers. GROW promotes high-potential employees and prepares them for future managerial or specialist roles, while LEAD supports the further development of existing managers with a focus on leadership skills, strategic thinking and corporate activities. → [Find out more](#)
- **Operations Development Programme (ODP):** The four-year talent development programme is geared towards university graduates with a technical or engineering background. The goal is qualification for management tasks in the area of operations (production, logistics, purchasing) through international project work, intercultural learning and close supervision by local management. → [Find out more](#)
- **Sales Development Programme (SDP):** Launched in 2024, the SDP is aimed at talented external prospects with an economics or technical background. It starts with an introductory phase at a sales site and comprises at least one year of project work in international sales organisations. The goal is preparation for a future management position in Sales. → [Find out more](#)

Vocational training

Geberit is committed to the vocational training of young people. Apprentices are trained in commercial, industrial or technical professions and given systematic support with modern learning methods, including digital ones. A particular highlight of the training programme is the six-month deployment abroad, which allows select graduates to gain practical experience and take part in projects at a foreign site once they have finished their training. → [Find out more](#)

University cooperations and talent acquisition

Geberit is intensifying its cooperation with universities and institutes in order to actively counteract the skills shortage. The local companies maintain local cooperations for internships and theses. At Group level, Geberit is committed to international networks such as UNITECH, which connects students, companies and universities. → [Find out more](#)

Individual further training and Geberit Campus

Employees who want to further their professional qualifications are supported through paid leave and financial assistance when taking part in Bachelor, Master or diploma courses.

The internal training platform Geberit Campus offers a wide range of face-to-face seminars, courses and free eLearning courses, which can be used flexibly depending on needs.

Measures and key figures in the reporting year

The Group-wide → [employee survey](#) carried out in the reporting year focussed explicitly on development opportunities for the employees.

Development and assessment

As part of the standard global valYOU process for performance assessment, supervisors and employees also identify, discuss and plan development opportunities. In the reporting year, 94% of all employees took part in these appraisal interviews.

Share of employees who participated in the valYOU process

	2025 %	2024 %	Deviation %
Women	25.6	25.4	0,8
Men	68.6	69.5	-1,3
Total	94.2	94.9	-0,7

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Internal and external education and further training

The project to replace the internal training platform Campus was launched in the reporting year. The new myHR Learning platform extends the opportunities available to date. The changeover should be completed by the end of 2026.

In the reporting year, employees attended on average 14.4 hours of internal and external education and further training per full-time position (previous year 14.0 hours).

Own workforce: training and education

Hours per FTE	2025	2024	Deviation %
Female	13.7	12.9	6.1
Male	14.6	14.4	1.9
Total Training and education	14.4	14.0	2.8

Without vocational school hours for apprentices

Internal development programmes

In 2025, 90 employees (previous year 100) took part in the internal development programmes GROW and LEAD, of these 23 women (previous year 30). The internal development programmes are intended to help fill half of all vacant managerial positions with internal candidates. In 2025, this was achieved for 57% of all vacancies.

Vocational training and internships

Geberit employed 287 apprentices at the end of 2025 (previous year 283). The transfer rate to a permanent employment relationship was 51% (previous year 63%). Geberit offers apprenticeship positions in a total of 21 professions.

Occupational health and safety

ESRS

GRI

Art. 964a ff. CO

SASB

Occupational health and safety has a very high priority at Geberit. The company aims for an accident-free work environment and has established high safety standards to achieve this. Geberit works with the relevant authorities, professional associations and trade unions in each country to address issues such as personal protective equipment, work inspections and training.

Impacts, risks and opportunities

Occupational accidents impair both the professional career and private lives of those affected. They can have a negative impact on production processes and the productivity of the company, thereby giving rise to significant costs. High safety standards are therefore of major importance for the company.

Only negative impacts were identified as part of the double → materiality assessment. These are caused predominantly by physically demanding activities such as the lifting and carrying of heavy loads, working at heights and in noisy environments, the incorrect handling of hot surfaces and hazardous substances as well as exposure to silica dust in the ceramics plants. This assessment has been confirmed through surveys of internal and external → stakeholders.

The identified material impacts are indicated below:

Own workforce: occupational health and safety

IRO description	Type	Time horizon			Value chain		
		Short-term	Medium-term	Long-term	Up-stream	Own operations	Down-stream
The lifting and carrying of heavy loads, working at heights and in noisy environments, as well as handling hot surfaces and hazardous substances can put the health of employees at risk.	Negative impact, actual	✓				✓	
Silica dust in the ceramics plants can lead to health problems.	Negative impact, potential	✓				✓	
Accidents not only impact the working life of those affected, but also their personal and private lives.	Negative impact, potential	✓				✓	

The identified impacts are relevant on human rights grounds. The issue of human rights within the company is addressed in detail in the chapter → Corporate culture and antitrust legislation.

Management system

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

Safety specialists are available in the production plants and central logistics, and health managers have been appointed in Rapperswil-Jona (CH) and Pfullendorf (DE). A Group-wide Geberit Safety Team continuously develops occupational health and safety and promotes the sharing of best practices.

The company has defined clear targets. The AFR (Accident Frequency Rate) is to be reduced to a maximum rate of 5.5 occupational accidents (with absences of one working day or more) per million working hours. The ASR (Accident Severity Rate) is to be reduced to below 90 days lost per million working hours.

Targets are set and regularly reviewed by the Group Executive Board (monthly and annually at site level, and quarterly and annually at Group level). In addition, performance reports for each site are available digitally and submitted to the Group Executive Board. They are part of the annual appraisal of local plant managers at production plants and logistics sites.

Strategies and policies

Two Group-wide policies serve as important control instruments: the Geberit Safety System (GSS) and the → Geberit Code of Conduct.

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Geberit Safety System (GSS)

The Geberit Safety System (GSS) provides the Group-wide framework for occupational health and safety. The objective of the system is to systematically identify and assess work-related risks, and to reduce them continuously through preventative and corrective action. Among others, the GSS includes regular risk assessments of workplaces and activities, systematic accident investigations, measures to prevent occupational diseases as well as training to raise employee awareness and involvement. The system also ensures compliance with statutory requirements and internal standards.

The GSS is applicable to all employees at the production plants and logistics sites. It deals with the material work-related negative impacts identified within the materiality assessment, for example in relation to physically demanding activities, working at heights and exposure to silica dust in ceramics plants. The content of the GSS is based on the requirements of the international standard ISO 45001:2018 on occupational health and safety management systems.

Code of Conduct for Employees

The [→ Geberit Code of Conduct](#) lays down binding rules that occupational health and safety and accident prevention must be systematically ensured throughout the Group. It forms the central basis for compliance with internal standards as well as statutory and regulatory requirements. The resulting measures include regular training, systematic risk assessments, initiatives to reduce or eliminate hazards, the analysis of accidents, a review of compliance with legal and internal requirements as well as the effectiveness of the measures taken. The Code of Conduct is applicable to all employees. For further information see [→ Corporate culture and antitrust legislation](#).

Processes, measures and controls

The implementation of the strategies and policies is managed by clearly defined processes, comprehensive training measures as well as effective complaint and control mechanisms.

Existing processes ensure that employees involved in accidents receive appropriate support such as first aid, medical care or compensation. All incidents are investigated internally and, where necessary and appropriate, result in corrective measures; these include process adjustments, technical improvements and targeted training. If external parties such as temporary workers, contractors or service providers are affected, Geberit cooperates with their employers and relevant institutions in order to ensure effective remedial action.

Say of employees

91% of Geberit employees are represented through an occupational health and safety panel or safety committee, in which employer and employee representatives work on occupational health and safety issues. These panels are used by management and involve all levels of the organisation as well as specialist roles such as physicians, the works council and occupational safety specialists.

Employees are actively involved in risk assessments, safety audits, accident investigations, surveys and the continuous improvement process. In many countries, formal agreements ensure that employee representatives are consulted regarding occupational health and safety issues. The Geberit Europe Forum also offers a platform for cross-border exchange. For further information on the involvement of employees, their representatives and trade unions, see [→ Stakeholder engagement](#).

Risk assessments of workplaces and activities

Risk assessments at Geberit follow either a method and evaluation matrix prescribed by the Group or one of comparable status. This is tailored to statutory provisions and the requirements of the ISO standard on occupational health and safety management systems (ISO 45001:2018). The objective is to systematically identify, assess and minimise hazards.

Accident management system

All accidents are reported, regardless of accident severity or the employment relationship. Production plants and central logistics use a software-based solution for recording and assessing accidents. A standardised investigation takes place for accidents that result in the employee being absent for at least one working day. For accidents involving serious injury, the results of the investigation are shared throughout the Group. The accident investigation method was fully revised in the reporting year; the new method will be implemented from 2026 onwards.

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Training on occupational health and safety

Regular training is an integral part of prevention work within the company. At Welcome events, new employees are given information about local health and safety regulations, followed by instructions specific to the workplace provided by their supervisors at production and logistics sites.

As the majority of occupational accidents and time lost are attributable to carelessness, the company attaches great importance to long-term training and raising awareness. This includes eLearning programmes as well as local training and instruction, which support employees in identifying danger areas in the workplace at an early stage and rectifying them consistently.

Health promotion & ergonomic improvements

Geberit promotes the health and well-being of employees throughout the Group with a variety of healthcare programmes, including initiatives relating to exercise, mental fitness, workplace design and sport.

Particular emphasis is placed on ergonomic workplace design. Ergonomic improvements are implemented as part of the ongoing optimisation and modernisation of processes and equipment – for example, through the procurement of additional lifting aids in ceramics plants in particular, as well as the use of anti-fatigue mats and lifting devices for moulds. In addition, the activity-specific risk assessment concerning the manual handling of loads has been methodically revised at a number of plants in order to identify ergonomic issues more precisely and to derive specific improvement measures.

In addition, managers are trained in health-conscious management. The aim is to serve as a role model for healthy behaviour and to promote the physical and psychological health of employees, for example through the careful management of workloads and stress or the promotion of more ergonomic workstations.

Prevention of work-related illnesses

Around 50% of employees in ceramic production are regularly exposed to increased levels of quartz dust. Technical, organisational and personal protective measures for protecting health are in place, including defined minimum standards for protective equipment and hygiene. Geberit makes systematic efforts towards avoiding exposure or minimising it as far as possible – for example through glazing robots, automated silo filling for micronised silica, and low-pressure and extraction devices.

Employees undergo occupational medical examinations, including lung checks and X-rays. The Group-wide threshold of 0.05 mg/m³ for the respirable portion of quartz dust is complied with for most of the affected production processes, and is even lower than the less strict national legal requirements in a number of ceramics plants. Increased concentrations in the air at the workplace are recorded in the area of slip and glaze preparation, casting, raw sorting and glazing in particular. Personal protective equipment (PPE) is used and health monitoring measures are implemented at workplaces at which thresholds are exceeded. In addition, regular measurements and a plan of action provide the basis for local corrections and the continuous reduction of exposure to dust. This topic is an integral part of the Geberit Safety System (GSS).

In addition, as a member of the European Sanitaryware Producers Federation (FECS), the Group is also part of the European Network on Silica (NEPSI) programme of Cerame-Unie for controlling exposure to quartz dust and implementing best practices. The company works with the relevant authorities, professional associations and trade unions in each country to address issues such as protective equipment and work inspections.

Replacement of hazardous substances

Geberit aims to reduce the use of substances that represent a hazard to health or a danger to the environment. Wherever possible, hazardous substances are replaced by less critical alternatives. Replacement occurs subject to technical feasibility, legal requirements and a health assessment.

Particular attention is given to substances that are potentially carcinogenic, mutagenic or toxic for reproduction (CMR substances). Processes and materials are reviewed and adjusted on an ongoing basis in close cooperation with suppliers and internal departments. Replacement is an integral part of managing hazardous substances at Geberit and is supported by training, technical examinations and approval processes. The quantity (in tonnes) of hazardous substances purchased during the reporting year fell by 0.6%.

Occupational health services

Geberit implements a number of measures in order to avoid or minimise health hazards at the workplace. Access to a company physician is ensured at all production sites, who either works locally on site or can be called out if needed. Depending on the risk classification of the particular activity, preventative measures are

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implemented, which include regular occupational medical examinations in the ceramic plants. In addition, emphasis is placed on reducing noise pollution and improving ergonomics.

Channels for feedback and complaints

Production sites use various reporting systems such as suggestion boxes, digital tools, feedback sessions and town hall meetings through which employees can submit complaints or suggested improvements relating to occupational health and safety.

All incoming messages are recorded, classified, followed up and processed with clear responsibilities. Information obtained via channels for complaints, risk assessments, safety audits or employee feedback as part of the continuous improvement process is systematically documented and prioritised. In addition, all employees can use the → [Geberit Integrity Line](#) as an anonymous whistleblower channel.

Internal and external controls and audits

Compliance with the Geberit Safety System (GSS) is regularly reviewed through internal and external audits. Cross-site occupational health and safety (OHS) audits are organised and carried out by the Group. The Safety Culture Review concept was developed during the reporting year to supplement the existing OHS audit programme, with the objective of auditing sites in a holistic manner – both with regard to the established safety management system and the prevailing safety culture in practice. The new audit programme is called “Safety 360 Program”. The first pilot audit was started in 2025, with additional audits planned for 2026. In addition, safety patrols and inspections are carried out at the sites by the local plant managers and safety officers.

Moreover, all production plants and the logistics centre in Pfullendorf (DE) are certified in accordance with the ISO 45001 standard for occupational health and safety management systems. An external ISO audit is carried out at each site every three years as part of Group certification. Furthermore, internal ISO audits are regularly carried out – either locally by plants themselves or on a cross-site level.

Measures and key figures in the reporting year

Accidents and absences

The statistics show only those occupational accidents suffered by employees, apprentices and temporary staff that occurred during working hours or business travel and led to lost working time of one working day or more.

In the reporting year, 150 accidents were recorded (previous year 111) and 2,556 lost working days due to occupational accidents (previous year 2,275). There were two severe accidents and no fatal accidents.

Cuts and stab wounds were most frequent, followed by bruising. Hands and fingers were most affected, followed by feet and the head. The Accident Frequency Rate thus increased to a value of 8.0 (previous year 6.0). The Accident Severity Rate increased from 123.4 to 136.5 in the same period.

Furthermore, the Group-wide absenteeism rate due to accidents and absences due to illness based on regular working hours was 5.0% (previous year 5.2%). Illness-related absences accounted for 98.3% of this rate (previous year 98.4%).

Accidents and absences

	2025	2024	Deviation %
Number of occupational accidents ¹	150	111	35.1
Accident frequency rate (AFR) ²	8.0	6.0	33.3
Lost days due to occupational accidents	2,556	2,275	12.4
Accident severity rate (ASR) ³	136.5	123.4	10.6

¹ Occupational accidents with lost time of one working day or more

² Number of occupational accidents with lost time of one working day or more per million working hours

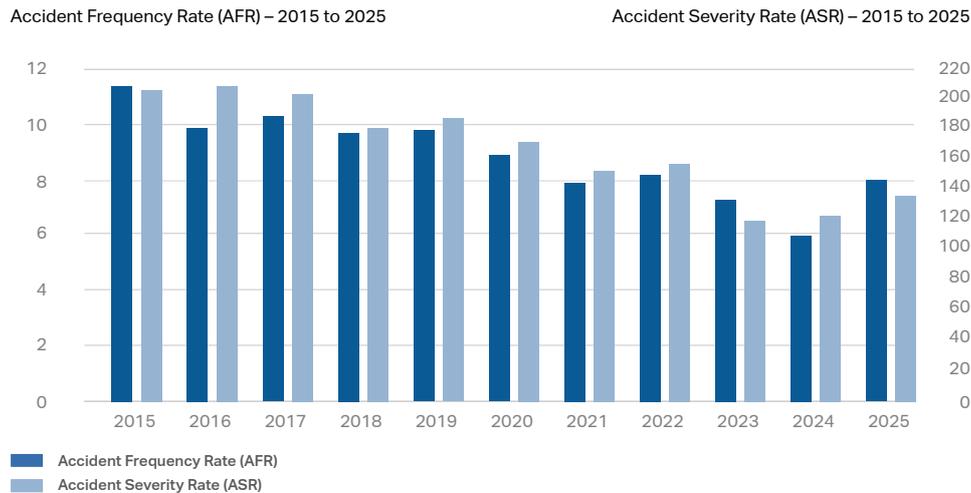
³ Number of days lost per million hours worked

The increase in the Accident Frequency Rate (AFR) and the Accident Severity Rate (ASR) during the reporting year is due to the increased production volume. Within this context, the integration of new employees with still limited experience in dealing with site-specific hazards increased the accident risk in particular. Both figures fell according to the long-term comparison, as shown in the figure below:

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Accident Frequency Rate (AFR) and Accident Severity Rate (ASR) in long-term comparison



AFR: Occupational accidents with lost time of ≥ 1 working day per million working hours

ASR: Lost days per million working hours

Training courses

The "Occupational Health and Safety" eLearning programme raises employee awareness concerning hazards at the workplace and shows how to use personal protective equipment properly. By 2025, the programme had been introduced in a total of 14 production plants. Sites continue to provide their own local training. In addition, the combination of digital and site-specific formats is still being supported in order to entrench safety-conscious behaviour within everyday work on a long-term basis.

Definitions and calculation bases

Geberit relies on primary data from data recording systems found within the Group.

- **Accident Frequency Rate (AFR):** occupational accidents with lost time of one working day or more per million working hours. Scope of application: Group-wide
- **Accident Severity Rate (ASR):** number of days lost per million hours worked. Scope of application: Group-wide
- **Lost working days due to occupational accidents:** total of all lost working days due to occupational accidents. Scope of application: Group-wide
- **Overall absenteeism rate:** absenteeism rate (accident + illness) based on regular working hours. Scope of application: Group-wide
- **Absenteeism rate due to illness:** proportion of absences due to illness. Scope of application: Group-wide
- **Severe accidents:** accidents involving serious injury such as skull fractures or amputations with bone loss resulting in permanent impairment/disability. Scope of application: Group-wide
- **Healthcare programme:** proportion of employees with access to healthcare programmes. Scope of application: Group-wide
- **Employees represented by occupational health and safety panels/safety committees:** number of employees in committees. Scope of application: Group-wide

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Sustainability → Social matters – Performance 2025 → Employees in the value chain

Employees in the value chain

ESRS

GRI

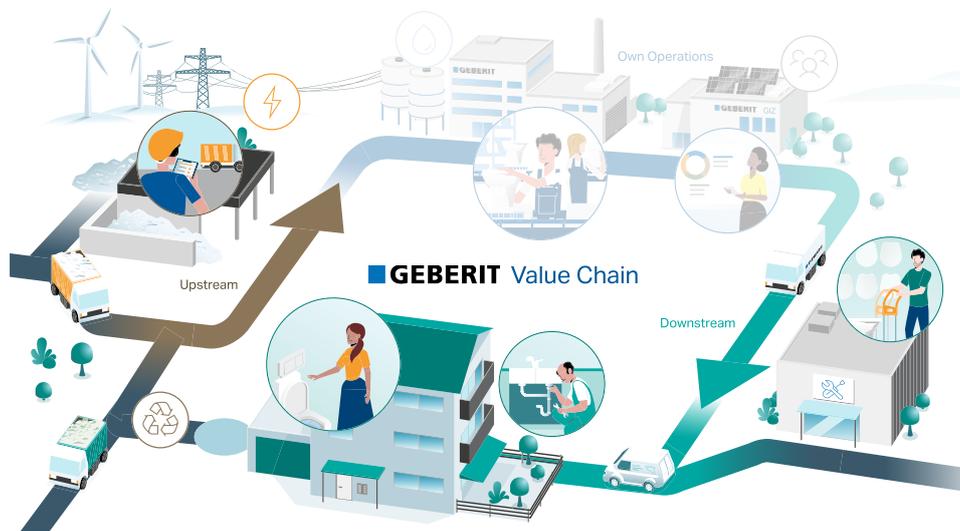
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SDG 

Overview

Geberit is committed to complying with ethical and social standards along the entire → value chain. This also includes employees in the upstream and downstream value chain, at suppliers and transport companies, and at customer companies (wholesalers, plumbing companies, architecture offices). Geberit supports them with a broad range of education and training, thereby promoting the development of expertise, quality assurance in practice and the qualification of participants.

The significance of the topic along the value chain



Trainings

~ 110,000

customer employees trained through physical and digital training formats

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Sustainability → Social matters – Performance 2025 → Employees in the value chain

Impacts, risks and opportunities

The risk profile of the value chain in terms of social risks is relatively low. This classification is the result of short supply chains, high production depth, a very high share of Western European suppliers and predominantly European customers.

Correspondingly, no material human-rights related risks – in particular in relation to child or forced labour – were identified within the double → [materiality assessment](#). The issue of human rights is addressed in detail in the chapter → [Corporate culture and antitrust legislation](#).

On the other hand, three positive impacts in the area of “Training and further training for employees in the value chain” were identified and classified as material. This assessment has also been confirmed by internal and external → [stakeholders](#).

The identified material impacts, risks and opportunities are indicated below:

Employees in the value chain

IRO description	Type	Time horizon			Value chain		
		Short-term	Medium-term	Long-term	Up-stream	Own operations	Down-stream
Employees are empowered to take on existing and new tasks; training measures lead to increased qualifications.	Positive impact, actual	✓					✓
The position of the employees on the job markets can be strengthened.	Positive impact, actual	✓					✓
Further development and training enhance the feeling of appreciation and contribute to satisfaction at the workplace.	Positive impact, actual	✓					✓

Management system

Strategic responsibility for due diligence obligations in the supply chain and for “Employees in the value chain” lies with the Board of Directors. It approves the relevant guidelines and checks their implementation at least once a year. Operational responsibility lies with the Group Executive Board, which is supported by specialist departments.

The following topics are the responsibility of the respective departments:

- Corporate Purchasing: supply chain laws, implementation of due diligence obligations and fundamental human and employee rights
- Corporate Training & Education: customer training

A holistic, decentralised compliance system ensures adherence to the agreed standards, norms and laws, see → [Corporate culture and antitrust legislation](#).

Strategies and policies

Geberit sees an ethical corporate culture as the core foundation for sustainable value creation. The company expects the business activity of its partners along the value chain to be correct in every respect, in the same way as the activity of its employees. Effective management of environmental and social criteria at suppliers and business partners helps to ensure compliance with laws as well as ethical, social and environmental standards.

Geberit distinguishes between business partners according to their respective roles in the value chain, which it addresses through appropriate policies:

Upstream value chain: suppliers and transport companies

Geberit ensures compliance with ethical and social standards by establishing binding principles. These include the → [Code of Conduct for Suppliers and Business Partners](#) and the → [Policy Statement on Human Rights](#) according to the requirements of the German Supply Chain Act (Lieferkettensorgfaltspflichtengesetz, LkSG).

The Code of Conduct was fully revised in the reporting year. This included the perspectives of key stakeholders, including information obtained from supplier audits as well as feedback from the internal Procurement and Sustainability departments. In particular, the Code addresses risks in relation to human rights violations, child and forced labour, bribery and corruption, plus potential violations of environmental and employment law, as explained in detail in the chapter → [Corporate culture and antitrust legislation](#).

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The → Code of Conduct for Suppliers and Business Partners is binding for all direct suppliers. New suppliers must sign it as part of the onboarding process. In doing so, they are obliged to inform their employees regularly and in an appropriate manner concerning ESG-relevant topics – in particular occupational health and safety, human rights, ethical business conduct and environmental protection – and to provide training on these topics. In addition, Geberit expressly requires that the Code is passed on to subcontractors and is also implemented by them.

Downstream value chain: customers

A central element of Geberit's corporate strategy is the → sales model, which is based on close cooperation with customers. An integral part of this sales model is education and training for plumbers and sanitary engineers as well as for architects. This aims to promote both the development of expertise and quality assurance in practice as well as the prevention of potential risks, for example in relation to installation errors or occupational accidents.

In this way, the sales model addresses and reinforces the positive impacts identified along the downstream value chain.

Processes, measures and controls

Upstream value chain: suppliers and transport companies

Geberit relies on clear standards, systematic risk monitoring and targeted training in the downstream value chain in order to identify human rights, environmental and occupational risks in good time and minimise them.

Training for Corporate Purchasing

All employees at the Geberit sales organisation complete web-based training on the German Supply Chain Act and applicable due diligence obligations on human rights. This training enhances the necessary expertise with the aim of systematically identifying risks in the supply chain, reacting to them appropriately, and clearly and systematically communicating the corresponding requirements to suppliers. In doing so, it makes a key contribution to the effective implementation of the Geberit Code of Conduct for Suppliers and Business Partners.

IntegrityNext software

Corporate Purchasing uses "IntegrityNext" software in order to monitor and manage ESG risks at suppliers. This enables a structured, ongoing assessment of suppliers, supports the early recognition of potential risks or negative incidents, and provides relevant information concerning regulatory requirements. The combination of data-driven analysis and specialist expertise enhances the quality and efficiency of risk identification.

EHS audits and interviews

Corporate Purchasing and Corporate Sustainability regularly carry out "Environment, Health and Safety" (EHS) audits of suppliers in the highest risk category. The suppliers to be audited are selected according to a risk matrix. The audits monitor compliance with the → Code of Conduct for Suppliers and Business Partners as well as local legal requirements in relation to the environment, occupational health and safety and human rights.

Interviews are carried out on site with employees at the suppliers in order to identify the actual working conditions along the value chain. The audits are carried out by an independent service provider; if discrepancies are identified, targeted corrective measures are taken and their implementation is monitored.

Supplier Integrity Line

Since 2017, a → Supplier Integrity Line has been available to suppliers for anonymously reporting irregularities in the procurement process or non-compliance with the Code of Conduct for Suppliers. It is operated by an independent service provider. The reports and results of any investigations are included in the annual supplier assessment and can result in sanctions up to and including termination of the contract.

Downstream value chain: customers

Education, training and information formats make a major contribution to qualification of employees at customer companies and thus sustainable value creation. These strengthen the partnership with wholesalers, craftsmen and planning offices, and also ensure that Geberit's products are installed properly. This reduces risks for both installers and users, and also supports high-quality work.

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Training for plumbers and sanitary engineers

Plumbers and sanitary engineers receive practical training on products, tools, software tools and installation skills at 30 Geberit Information Centres in Europe and overseas. eLearning courses and installation videos are also available. In addition, the free customer service provides support to plumbers and sanitary engineers in the event of technical issues and practical challenges. These resources empower employees in the value chain to master new and existing tasks, enhance their professional qualifications and strengthen their position on the labour market.

Information, events and trade fairs

Counter days and local and digital events are organised in numerous markets – often together with wholesalers. These formats impart knowledge on new technologies and support the development of the branch. The training on offer is supplemented by extensive technical documentation, which provides all necessary information concerning safe and professional product installation and maintenance.

Supplier Integrity Line

Alongside customer service as a point for submitting complaints, the → [Supplier Integrity Line](#) is also available to all customers via the company website, through which they can report incidents or concerns on a confidential basis.

The Group Executive Board is informed of the results of audits, training quotas, breaches and any sanctions in quarterly reports. Relevant key figures are published in the annual sustainability report.

Measures and key figures in the reporting year

Employees at suppliers

In 2025, Geberit procured raw materials, semi-finished products and finished products with a procurement value of CHF 852 million (previous year CHF 850 million) from 1,404 direct suppliers around the globe (previous year 1,481).

The “IntegrityNext” software for managing supplier relationships has been gradually implemented since mid-2025. It enables ESG compliance and risk management to be systematically managed and documented along the entire supply chain. The 200 most important direct suppliers were involved in the initial implementation phase. They account for more than 85% of the direct procurement spend. Suppliers from the existing → [risk matrix](#) with an annual procurement spend of more than CHF 50,000 were also integrated.

New suppliers are systematically assessed as part of the onboarding process according to defined environmental and social criteria. Among others, the assessment covers environmental management, climate relevance, labour and human rights standards as well as compliance aspects. This ensures that potential impacts, risks and opportunities can be identified and managed at an early stage. In the reporting year, all newly incorporated suppliers falling within the area of application of the software were subject to a corresponding environmental and social assessment.

The existing risk matrix is due to be replaced by the new software by the end of 2026.

Employees at customer companies

In 2025, Geberit significantly stepped up its exchanges with employees at market partners. This is apparent in particular in the sharp increases in visitor numbers to customer events as well as higher attendance numbers at in-person training at the Geberit Information Centres, where Geberit reinforced specialist expertise and interpersonal dialogue.

Employees at customer companies

	2025	2024
Number of information centres in Europe and overseas	30	30
Number of customers reached through in-person trainings at information centres	87,850	70,000
Number of customers reached through digital trainings	20,170	23,000
Number of customers reached through physical and digital customer events (information sessions)	101,900	69,000

All figures are rounded to whole numbers.

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Definitions and calculation bases

- Direct suppliers are suppliers that provide raw materials or components that are incorporated directly in the end product.
- Training refers to measures for familiarising customers with how Geberit's products and solutions are used. The focus lies on product training, which also addresses product safety and product sustainability among other topics. This is carried out at a Geberit Information Centre, at customers, at selected events, or digitally – for example as webinars and eLearning courses.

Geberit relies on primary data from data recording systems found within the Group.

Sustainability

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Corporate culture and antitrust legislation

ESRS

GRI

Art. 964a ff. CO

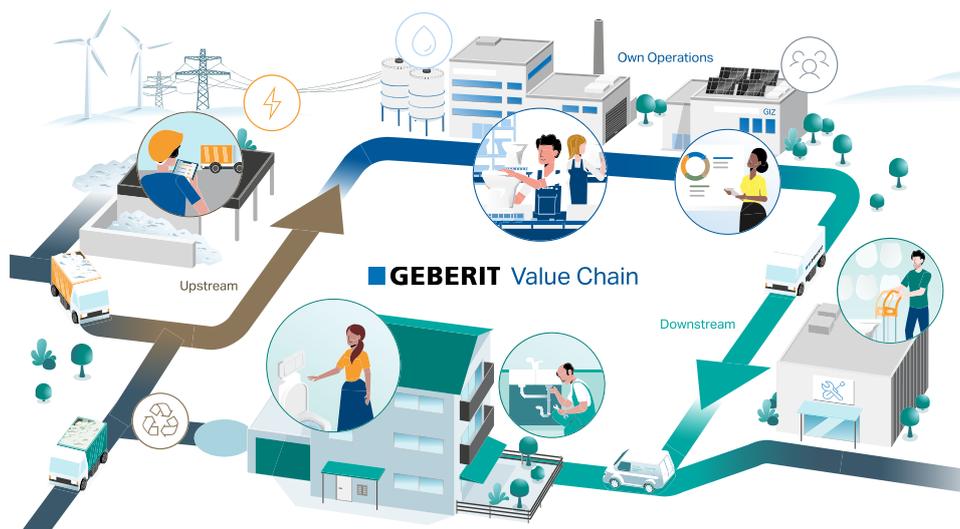
SASB

Overview

A value-based corporate culture with clear rules of conduct is a central prerequisite for long-term success and sustainable value creation at Geberit. The goal is a working environment characterised by integrity, modesty, collaboration and accountability – the binding values for all employees worldwide.

Business ethics are an integral part of ESG governance and define the actions along the entire → value chain – from the production site to the business partners. As a member of Transparency International Switzerland and the UN Global Compact, Geberit is committed to the highest ethical standards, fair competition and a zero-tolerance approach when it comes to corruption. Antitrust and competition laws are followed strictly in all business activities; price coordination, market sharing and other practices that distort competition are categorically rejected. These principles form the foundation of responsible, transparent and legally compliant business management.

The significance of the topic of “Corporate culture and antitrust legislation” in the value chain



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Impacts, risks and opportunities

The corporate culture – supplemented by the company-specific topic of antitrust legislation – was rated as material in the double → materiality assessment. Impacts, risks and opportunities along the entire value chain were assessed, taking into account internal and external → stakeholders. Existing due diligence processes were included here, such as for the detection of increased risks in terms of human rights and employment law in specific countries, business relationships or activities.

Two potential negative impacts, one risk and one opportunity were identified as material, whereby a relevance related to human rights was determined for both negative impacts.

The results of the materiality assessment were taken into account when revising key control instruments relating to business ethics – namely the Geberit Compass, Code of Conduct for Employees and Code of Conduct for Suppliers.

The identified impacts, risks and opportunities are listed below:

Corporate culture and antitrust legislation

IRO description	Type	Time horizon			Value chain		
		Short-term	Medium-term	Long-term	Up-stream	Own operations	Down-stream
A lack of care in adhering to ethical and social standards increases susceptibility to violations in own operations and in relationships with others.	Negative impact, potential	✓				✓	
A lack of care in adhering to ethical and social standards can lead to increased susceptibility to violations in the supply chain and impact the working conditions of the employees.	Negative impact, potential	✓			✓		✓
A good, value-based corporate culture has a positive impact on productivity, low fluctuation, and the number of ill employees.	Opportunity, potential	✓				✓	
Non-compliance with competition law or antitrust legislation can lead to material and non-material consequences (fines, damages, legal consequences, damage to the company's reputation).	Risk, potential	✓				✓	

Management system

Geberit sees an ethically based corporate culture as the foundation for sustainable value creation. Business ethics and corporate culture are the responsibility of the Board of Directors (responsible for the overall strategy) and the Group Executive Board (responsible for implementation).

Specialist departments support the Group Executive Board in implementing and controlling the measures in the following areas:

- Corporate Human Resources: fundamental human and employee rights
- Corporate Purchasing: supply chain laws and implementation of due diligence obligations in the supply chain
- Corporate Legal Services: antitrust legislation, preventing corruption and data protection

Relevant internal and external → stakeholders are also systematically involved in addressing strategic issues.

A holistic, decentralised compliance system ensures adherence to the agreed standards, norms and laws. The findings from risk analyses, compliance processes and audits form the basis for the annual Compliance Report submitted to the Board of Directors and the Group Executive Board, and are published in the sustainability report as part of the consolidated annual report. They are also included in the further development of guidelines on culture and ethics. The compliance organisation was last audited in 2021 by the auditing company KPMG.

Strategies and policies

The following guidelines and directives are used as a framework for the management of ethics and culture throughout the entire company and in its sphere of influence along the value chain:

Geberit Compass

Goal: The → Geberit Compass forms the framework for correct conduct and is the central pillar of corporate culture. It defines four binding company values (integrity, modesty, collaboration, accountability) and six leadership principles (focus, decisiveness, performance, empowerment, resilience, communication).

Target group: All employees worldwide.

Relation to identified impacts, risks and opportunities: The Geberit Compass addresses the identified potential impacts, risks and opportunities with regard to ethical behaviour.

The Compass is reviewed annually as part of the strategy process. The current version was fully revised in 2025 with the involvement of internal specialist departments.

Geberit Code of Conduct for Employees

Goal: The → Geberit Code of Conduct lays down binding rules on the conduct expected from employees, both inside and outside a business context. As a result, it serves as a guide for ethical, environmentally friendly and socially responsible business practices. The Code of Conduct for Employees is based on the International Bill of Human Rights, the UN Guiding Principles on Business and Human Rights, the ILO core labour standards and the principles of the UN Global Compact (UNGC).

Target group: All employees worldwide, indirectly: business partners.

Relation to identified impacts, risks and opportunities: The Code is the central instrument for preventing risks such as discrimination, human rights violations including child and forced labour, violations of rights at work, corruption, occupational health and safety violations, and for ensuring the protection of intellectual property, data protection, environmental protection and competition law. As a result, the Code directly addresses the potential impacts, risks and opportunities identified in the materiality assessment in the area of corporate culture and antitrust legislation. The Code of Conduct is reviewed annually and developed systematically. The current version was fully revised in 2025 with the involvement of internal specialist departments and employees from a variety of business areas.

Antitrust Law Guideline

Goal: The Antitrust Law Guideline takes the obligation of all companies to adhere to applicable laws as detailed in the → Geberit Code of Conduct and supplements it with practical specifications and explanations. This guideline ensures that the relevant employees are familiar with the most important antitrust regulations, helps to assess relevant circumstances relating to antitrust law correctly, and act with fair competition in mind.

Target group: Middle and upper management and first-line sales managers at the European sales companies.

Relation to identified impacts, risks and opportunities: The Antitrust Law Guideline directly addresses the risks that could occur as a result of non-compliance with antitrust law (e. g. anticompetitive market distortions, damage to the company's reputation, fines).

Guideline for donations to and from business partners of the Geberit Group (Donation Guideline)

Goal: The Donation Guideline substantiates the rules of conduct on preventing corruption defined in the → Geberit Code of Conduct. It offers employees clear behavioural guidelines on how to handle gifts and invitations and helps them to consistently maintain ethical standards.

Target group: Employees in all Geberit Group companies.

Relation to identified impacts, risks and opportunities: Geberit produces and sells large numbers of standardised single products mostly to wholesalers, meaning the risk of corruption is considered as low. This assessment is confirmed both by internal risk analyses and the materiality assessment. The Donation Guideline helps to prevent potential misconduct.

Data Protection Guideline

Goal: The Data Protection Guideline defines the structure of the in-house data protection organisation at Geberit and creates a uniform, binding framework for the legally compliant handling of personal data according to the General Data Protection Regulation (GDPR).

Target group: Employees in all GDPR-relevant Geberit Group companies (those based in the EEA, Switzerland and Great Britain).

Relation to identified impacts, risks and opportunities: The Data Protection Guideline serves as the central policy of the Geberit Group on GDPR compliance and the protection of personal data. Although these risks were not identified as material, the Data Protection Guideline addresses the potential risks in connection with data misuse and the loss of reputation.

Data Protection Framework Agreement

Goal: The Data Protection Framework Agreement defines uniform data protection principles and reporting obligations in the event of data breaches also for companies outside the scope of the GDPR, and thus supplements the corresponding legislation with central principles. As the basis for exchanging personal data, the Data Protection Framework Agreement contains the legally necessary data processing agreements, agreements for joint controllership and the applicable standard contractual clauses.

Target group: Employees in all Geberit Group companies.

Relation to identified impacts, risks and opportunities: The Data Protection Framework Agreement forms the basis for the exchange of personal data across companies. Although these risks were not identified as material, potential risks in connection with data misuse and the loss of reputation are addressed.

Code of Conduct for Suppliers and Business Partners

Goal: The [→ Code of Conduct for Suppliers and Business Partners](#) defines the requirements for human rights and rights at work, working conditions, environmental protection and ethical behaviour in the supply chain. The Code is based on national and international directives, particularly the International Bill of Human Rights, the UN Guiding Principles on Business and Human Rights, the ILO core labour standards, the principles of the UN Global Compact (UNGC) and the OECD Guidelines for Multinational Enterprises.

Target group: All suppliers and business partners.

Relation to identified impacts, risks and opportunities: In particular, the Code addresses risks in relation to human rights violations, child and forced labour, bribery and corruption, plus potential violations of applicable environmental and social standards in the supply chain.

The Code of Conduct for Suppliers and Business Partners was fully revised in 2025.

Policy Statement on Human Rights

Goal: The [→ Policy Statement on Human Rights](#) reinforces Geberit's responsibility to adhere to internationally recognised human rights along the entire value chain. It is based on principles detailed in the Code of Conduct for Employees and makes reference to the International Bill of Human Rights, the UN Guiding Principles on Business and Human Rights, the ILO core labour standards and the principles of the UN Global Compact (UNGC).

Target group: All internal functions related to the supply chain, particularly Corporate HR and Corporate Purchasing.

Relation to identified impacts, risks and opportunities: The Declaration addresses potential risks relating to human rights. It defines the responsibilities, processes and instruments for risk analysis, prevention, and also correction and complaint mechanisms.

General terms and conditions of purchase (GTCP) at the Geberit Group

Goal: The → [General terms and conditions of purchase](#) (version 2024) define legally binding requirements on adherence to contracts, compliance, confidentiality and ethical behaviour.

Target group: Suppliers of the Geberit Group.

Relation to identified impacts, risks and opportunities: The GTCP ensure that the rights of third parties, compliance requirements and integrity requirements are contractually safeguarded and can be sanctioned in the event of violations.

Geberit follows a holistic governance approach that incorporates directives, processes, training and controls in such a way that correct conduct is promoted, ethical risks are minimised and the opportunities offered by a strong corporate culture are realised. In addition to the aforementioned guidelines and directives, the effectiveness of the management system is supported in particular by clear responsibilities and KPI-based control processes.

Processes, measures and controls

Geberit reinforces the value-based corporate culture with clearly structured processes, targeted training and effective complaint and control mechanisms. These control instruments ensure that specifications relating to business ethics are adhered to and counteract misconduct. Interdisciplinary instruments include the following:

- **Mandatory onboarding content** for all new employees (preventing corruption, discrimination and bullying, plus compliance with data protection for employees in GDPR-relevant roles).
- **Training courses:** Specific eLearning courses for all employees (e. g. on discrimination and bullying), refresher training for specific target groups (preventing corruption, data protection).
- **Monitoring:** Systematic monitoring of implementation.
- **Integration in management tools** such as assessment instruments, target agreements and bonus mechanisms.
- **Communication and raising awareness:** Regular reports via Intranet and employee magazine "360°", events, internal communication campaigns.
- **Controls:** Audits by Corporate Internal Audit, third-party EHS audits, supplier audits, data protection audits.
- **Comprehensive annual compliance review** at all companies and on-site audits by Corporate Internal Audit.
- **Central reporting systems:** Geberit Integrity Line (for employees) and Supplier Integrity Line (for business partners), which meet the requirements of the EU Whistleblower Directive and ensure anonymity and protection against reprisals.
- **Reporting:** Quarterly reports to the Group Executive Board and annual sustainability report, which includes training quotas, audit results, cases reported to the Integrity Line and any sanctions.

In addition to the overarching measures, guideline-specific instruments are used to establish and develop the respective guidelines and directives, to prevent misconduct and for control purposes:

Geberit Code of Conduct for Employees

The → [Geberit Code of Conduct](#) is binding across the Group. New employees complete a mandatory eLearning course on relevant topics (e. g. preventing corruption and bribery, data protection, discrimination and bullying) within 30 days of joining the company. Employees in high-risk roles in purchasing, marketing and sales and project management receive annual in-depth training.

The launch of the revised Code of Conduct in the reporting year was accompanied by a range of internal communication measures.

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The effectiveness of the Code is ensured by the following control instruments:

- The **Geberit Integrity Line** as an anonymous whistleblower hotline.
- Integration of key figures in assessment instruments, target agreements and bonus mechanisms.
- Annual monitoring of implementation in all Group companies via **Code of Conduct reporting** (structured questionnaire containing 58 questions), supplemented by interviews with the managing directors of the individual companies.
- **Audit tool and ISO certifications:** Digital tools for audit management. Geberit has a → Group certificate in accordance with ISO 9001 (quality), ISO 14001 (environment) and ISO 45001 (occupational health and safety) that is valid until 2027, which additionally reinforces quality and cultural standards.
- **Risk-based audits** by Corporate Internal Audit including interviews with the managing directors of the individual companies.

Non-compliance with the Code of Conduct will be systematically sanctioned. Responsibility lies with the respective HR department on a local level and Corporate HR. Corrective measures range from internal investigations and training, all the way through to contractual adjustments or termination of the employment relationship.

The findings from the Code of Conduct reporting and audits form the basis for the annual Compliance Report submitted to the Board of Directors and the Group Executive Board, and are published in the sustainability report.

Geberit Integrity Line for Employees

The Geberit Integrity Line is an integral part of the control system for uncovering and processing violations in the areas of ethics, discrimination, human rights and rights at work, corruption, competition law and data protection. Geberit offers various Integrity Lines – one from the Geberit Group that complies with the EU Whistleblower Directive and national laws adopted to implement it, and additional local Integrity Lines (NL, PT, SE, BE, PL, SL, IT). In terms of function and design, the local Integrity Lines follow the requirements of the EU Whistleblower Directive and national legislations.

The Geberit Integrity Line is available to all employees worldwide, is anonymous, multi-lingual and available 24/7 by phone and online. It is operated by an external service provider and offers whistleblowers reliable protection against reprisals. Reports received via the Integrity Line of the Geberit Group are forwarded to the Head Corporate Human Resources and Head Corporate Communications. The respective responsible member of the Group Executive Board is involved in the processing of each individual case.

Antitrust Law Guideline

In addition to the overarching measures that are applied for all aspects of business ethics (mandatory onboarding with training on the Code of Conduct, annual monitoring, communication measures, etc.), specific instruments relating to antitrust law are used to prevent misconduct and for control purposes:

- **eLearning "Geberit Compliance in Antitrust":** Determining the basics of antitrust legislation; for all management positions across the Group, plus all employees in European sales companies with antitrust-relevant customer contact; mandatory within 30 days of joining the company.
- **eLearning "Refresher":** In-depth teaching of knowledge relating to antitrust legislation using specific case studies; mandatory every 12 months for all management positions at the European sales companies and Group management.
- **Event-specific and in-depth training courses:** Individual, needs-based training at individual companies, plus for new employees starting in middle or upper management.
- **Event-specific presentations** at sales meetings for middle and upper management at the European sales companies; close communication between Corporate Legal Services and the managing directors of the production and sales companies, plus first-line sales managers.

Adherence to antitrust law specifications is an integral part of the Group-wide compliance system. In addition to Code of Conduct reporting as a central monitoring and control instrument, the sales companies are comprehensively audited every five years, or in shorter intervals where appropriate. Non-compliance will be systematically and comprehensively addressed and sanctioned. Corrective measures range from internal investigations and training, all the way through to termination of the contractual relationship.

Donation Guideline

The Donation Guideline specifies clear behavioural guidelines on how to handle gifts, invitations and other benefits. The permissible framework for donations and specific limits are clearly defined. Additionally, adherence to the principles is supported by training courses, internal communication and the Geberit Integrity Line as an anonymous whistleblower system. Adherence to the Donation Guideline is checked at all companies via the annual Code of Conduct reporting. Additionally, surveys on how donations are handled are carried out at the companies at irregular intervals. The topic of donations is also taken into account as part of internal audits and spot checks. Non-compliance will be systematically reviewed and sanctioned with suitable measures.

Data Protection Guideline

The Data Protection Guideline is implemented via a data protection management system (DPMS). Among others, this includes risk assessments, internal and external audits, clearly defined roles and responsibilities (data protection manager and local coordinators) and central documentation. Audits are conducted according to a rolling five-year plan and are supplemented by systematic tracking of remediation measures. Data breaches must be reported to the data protection manager within 24 hours. New employees at companies where the GDPR is in effect receive training on data protection as part of the onboarding process; this is repeated every two years.

Management of supplier relationships

In procurement, Geberit reinforces environmental, social and governance aspects (ESG) in all processes. The "Total Value of Ownership" strategy has taken environmental, human rights and social criteria into account since 2021. Responsibility lies with the lead buyers for individual material groups. New employees are introduced to sustainable procurement principles, with regular in-depth training for lead buyers. ESG aspects are included in the annual supplier assessment.

Supplier management includes risk management on the environment, occupational safety, human rights and conflict minerals according to Art. 964a ff. of the Swiss Code of Obligations and the ESRS requirements relating to corporate due diligence obligations. The risk-based assessment of all suppliers is made according to country, material group and other criteria such as quality, price, social and environmental criteria and delivery reliability. The classification is reviewed annually. Particularly at-risk partners undergo tighter EHS and human rights audits carried out with external auditors.

According to the sustainability strategy, Geberit's aim is for 90% of direct suppliers with recurring business and a procurement spend of more than CHF 50,000 per year to have improved their ESG risk profile to at least "medium". The goal supports the targeted reduction of ESG risks along the supply chain and gives a guideline for prioritising measures in supplier management.

The risk-based classification (low, medium, high) is based on an analysis of risks by country and material group:

- **Risk by country:** The assessment is based on four public sources. A score below 50 in the Corruption Perceptions Index (CPI) of Transparency International or an increased risk classification in the Children's Rights in the Workplace Index of UNICEF result in classification as a high-risk country. A high number of non-ratified basic ILO agreements further increases the risk. This also applies to countries classified as a Least Developed Country or Low Income Country by the OECD.
- **Risk by material group:** This takes into account environmental relevance (e. g. air and water emissions, waste) and the energy requirements in the respective production process. Additionally, the incident potential and risk potential in the area of occupational safety are systematically assessed.

The ESG risk in the supply chain is low due to the predominantly Western European supply sources, which was also confirmed by the materiality assessment. Conflict minerals (tin, tantalum, tungsten, gold) are not imported or processed in the EU or Switzerland. As a result, Geberit is not deemed to be an "importer" within the meaning of EU Regulation 2017/821 or Art. 964a ff. of the Swiss Code of Obligations.

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At the heart of the management system for supplier relationships is a → [Code of Conduct for Suppliers and Business Partners](#), which is available in 15 languages. This requires that suppliers and business partners comply with comprehensive standards relating to the environment, human rights and employment law. A new, comprehensive version of the Code of Conduct for Suppliers and Business Partners was launched in the reporting year. The Code is accompanied by applicable control instruments in the area of supplier management:

- **Training and raising awareness:** All employees at the sales organisation complete web-based training on the German Supply Chain Act and human rights obligations.
- **Follow-ups to supplier audits:** Results from the audits are included in a binding programme of corrective measures. Corrective measures are systematically tracked; serious or repeat violations can result in termination of the contract.
- **ESG ratings:** Geberit takes part in the EcoVadis rating each year and publishes the assessment of its sustainability management. Geberit is currently ranked in the 94th percentile of over 150,000 rated companies.
- **Ongoing projects on → CO₂ data transparency** and alternative materials aim to further reduce the Scope 3 footprint. The CO₂ data of imported goods is inspected in relation to the EU Carbon Border Adjustment Mechanism (CBAM).

Non-compliance with the Code of Conduct for Suppliers and Business Partners will be systematically sanctioned. Responsibility lies with Corporate Purchasing. Corrective measures range from selective adjustments, training and re-audits through to termination of the business relationship.

Supplier Integrity Line

An anonymous reporting channel for external business partners has been in place since 2017. The Supplier Integrity Line is part of the control system for uncovering and processing violations against social, environmental and compliance standards in the supply chain that are agreed in the Code of Conduct for Suppliers and Business Partners. It meets EU whistleblower requirements and is available to all external partners worldwide, is anonymous, multi-lingual and available 24/7. The platform is operated by an external service provider and offers whistleblowers reliable protection against reprisals. Reports received via the Supplier Integrity Line are forwarded to the Head Corporate Purchasing and Head Corporate Human Resources. The respective responsible member of the Group Executive Board is involved in the processing of each individual case. The reports and results of any investigations are included in the annual supplier assessment. These can result in sanctions, all the way through to termination of the contract.

Measures and key figures in the reporting year

Own business area

The → [Geberit Compass](#) and → [Geberit Code of Conduct](#) were fully revised and relaunched in the reporting year. The launch was accompanied by comprehensive internal communication measures – from presentations for Group management and information events through to digital formats and publications. Both documents are publicly accessible. As part of the revision, the monitoring instrument – the questionnaire on Code of Conduct reporting – was also adapted. In addition, internal audits with compliance reviews took place at 19 companies of the Geberit Group in the reporting year. No violations or suspicions of cases were reported via the Geberit Integrity Line for employees in the reporting year.

Compliance with internal policies

	2025	2024
Audited Geberit entities (internal audit)	19	19
Cases reported via the Geberit Integrity Line	0	2
Violations of occupational health & safety / environmental regulations	0	1 fine

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Human rights

According to the annual Group-wide survey of the Code of Conduct, there were no cases of child, forced or compulsory labour recorded in 2025.

However, seven cases of sexual harassment were reported. Two individuals were dismissed following internal investigations, two individuals decided to leave the company while internal investigations were ongoing, and three others were issued with disciplinary warnings. There were no reports of bullying or discrimination.

Human rights

	2025	2024
Identified cases of child labour in own operations	0	0
Identified cases of forced or compulsory labour in own operations	0	0
Severe human rights incidents in own operations	0	0
Fines related to human rights incidents	0	0
Discrimination and harassment cases	7	5
Fines and compensation related to discrimination cases	0	0

Data protection

The new eLearning course on data protection was carried out during the reporting year as planned for all employees with office workplaces in GDPR-relevant countries. There were no known complaints concerning violations of data protection relating to customers.

Data protection

	2025	2024
Participants in Data Protection eLearning programmes	1,100	4,000
Participants in Advanced Data Protection trainings	700	120
Internal data protection audits	3 (FR, SI, FI)	4 (PL, AT, HU, RO)
Data protection breaches (notifiable)	0	0
Customer complaints on data protection	0	0

Antitrust legislation

No violations of embargo directives in connection with customer or supply chains were determined in the reporting year. An official investigation concerning competition law is pending. There were no other incidents in connection with non-compliance with antitrust legislation.

Antitrust

	2025	2024
Antitrust trainings	7	4
Reports via the Geberit Integrity Line relating to antitrust violations	0	0
Internal antitrust audits	4 (FI, FR, PL, BE)	4 (AT, DE, Iberia, Adriatics)
Confirmed antitrust violations	0	0
Fines and penalties	0	0

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Anti-corruption

There were no indications of improper cash or non-cash benefits being made to public bodies, politicians, business partners or other parties.

Anti-corruption and bribery

	2025	2024
Reports via the Geberit Integrity Line related to violations against the prohibition of corruption	0	0
Internal anti-corruption audits	19	19
Confirmed cases of corruption	0	0
Fines and penalties	0	0

Supply chain

The → Code of Conduct for Suppliers and Business Partners was fully revised in the reporting year. Additionally, the → Policy Statement on Human Rights was drawn up and launched. Both documents are available on the Geberit website.

The Code of Conduct for Suppliers and Business Partners is the central pillar for cooperation and is the main instrument used in the management of supplier relationships. 95% of the procurement spend for direct materials is covered through this binding guideline on conduct in line with business ethics.

Risk management and compliance in the supply chain

	2025	Share of procurement spend %	2024	Share of procurement spend %
Number of direct suppliers *	1,404	n.a.	1,481	n.a.
Suppliers classified as high-risk	154	6.0	157	7.0
Direct and indirect suppliers with a signed Code of Conduct for Suppliers and Business Partners	5,075	> 95	4,550	> 95
Third-party audits ** (EHS/human rights/anti-corruption)	10	n.a.	7	n.a.
Third-party audits - findings	47	n.a.	58	n.a.
Reports via the Supplier Integrity Line	0	n.a.	0	n.a.
Cases of child labour in the supply chain	0	n.a.	0	n.a.
Cases of forced or compulsory labour in the supply chain	0	n.a.	0	n.a.

* Direct suppliers: suppliers who provide raw materials or components that are incorporated directly in the end product

** Third-party audits: audits carried out by SGS, a company specialising in audits, inspections and certification

In 2025, 154 suppliers (previous year 157) were identified in the highest risk category, which corresponds to 6% (previous year 7%) of the direct procurement spend. Of the suppliers in this risk category with an annual procurement spend of over CHF 50,000, all suppliers have signed the Code of Conduct for Suppliers and Business Partners.

Ten audits were carried out by external partners at suppliers with increased risk in China, India and Romania. The most important obligations in the Code of Conduct and the due diligence obligations related to human rights, social aspects and the environment were complied with; appropriate corrective measures were agreed in cases of non-compliance. The business relationship with one supplier was terminated. Most of these cases related to deficiencies in occupational safety, the insufficient recording and documentation of hours worked and complaints regarding remuneration practices. In terms of environmental standards, a total of four additional findings of minor significance were recorded. Implementation of the agreed corrective measures is checked and documented promptly by Geberit.

There were no cases of child, forced or compulsory labour revealed as part of the audits. No reports were received via the Supplier Integrity Line.

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Sustainability → Reporting Standards → ESRS Index

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 ₂ 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 ₂ 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 _x), sulphur oxides (SO _x), 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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GRI Standard/ Disclosure	Title	Chapter/section in text
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	Employees in the value chain / Management system 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

GRI 308: Supplier Environmental Assessment 2016

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

GRI 414: Supplier Social Assessment 2016

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

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

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Sustainability → Reporting Standards → GRI Content Index

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

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

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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](#)
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[Corporate culture and antitrust legislation / Management system / Policy Statement on Human Rights](#)
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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 _x (excluding N ₂ O), (2) SO _x , (3) particulate matter (PM ₁₀), (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
SDG 4: Quality Education 	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>
SDG 6: Clean Water and Sanitation 	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>
SDG 11: Sustainable Cities and Communities 	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>
SDG 13: Climate Action 	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](#).

Sustainability

Audit Report Greenhouse Gas Balance

intep

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To the Group Executive Board of Geberit AG
Schachenstrasse 77
CH-8645 Jona

Zurich, 30 January 2026

Geberit Group – Greenhouse gas balance (Scope 1 and 2) for the financial year 2025 > Independent auditor's report

Audit result

Based on our audit, nothing has come to our attention that causes us to believe that the Geberit Group's Scope 1 and 2 greenhouse gas balance for the financial year 2025 has not been prepared, in all material respects, in accordance with the criteria. Based on this assessment limited assurance, we can therefore confirm that the subject matter complies with and meets the specified criteria.

Mandate and scope of the audit

We have been engaged to perform a limited assurance review for the reporting period from 1 January 2025 to 31 December 2025 on the following subject matter:

- The Geberit Group's greenhouse gas balance (Scope 1 and 2) for the 2025 financial year
- The workflow for data collection, calculations and aggregation as well as the verification process as part of the greenhouse gas accounting for selected production sites
- The process for obtaining guarantees of origin (GoOs) for the purchased electricity

Assessment criteria

The greenhouse gas balance was prepared based on the following criteria defined by Geberit:

- ISO 14064-1:2018, WRI/WBCSD Greenhouse Gas Protocol and GRI Standards 302-1, 305-1, 305-2 and 2-5
- The GHG reporting processes defined by Geberit and listed in the EHS Managers' Manual, as well as the specified templates for data collection and data validation by the EHS Managers at site and Group level

Responsibility of Geberit AG

The Executive Management of Geberit AG is responsible for the preparation of the greenhouse gas balance in accordance with the criteria. This responsibility includes the design, the implementation and maintenance of adequate internal controls related to the preparation of the greenhouse gas inventories, including the calculation of greenhouse gas emissions, that are free from material misstatement, whether due to fraud or error. In addition, the management is responsible for the selection and application of criteria and for maintaining appropriate records.

Responsibility of the auditor

Our responsibility is to express an opinion on the greenhouse gas balancing and the emission factors used therein based on our limited assurance engagement.

We conducted our review in accordance with the Guidance for the Verification and Validation of Greenhouse Gas Statements (ISO 14064-3:2019) to determine whether the subject matter has been prepared, in all material respects, in accordance with the criteria listed above.

Considering risk and materiality considerations, we performed audit procedures to obtain sufficient and appropriate audit evidence. The procedures selected depend on the judgement of the independent auditor. In a limited assurance engagement, the procedures performed are less extensive than in a reasonable assurance engagement and therefore offers a more limited level of assurance.

We have performed the following essential work:

- Assessment of the requirements for greenhouse gas balancing and their practical implementation
- Interviews with key data suppliers and EHS managers from selected locations: Haldensleben (DE), Ruse (SI), Wloclawek (PL), Matrei (AT)
- Interviewing the managers at group level in the areas of procurement and sustainability
- Inspection of the organisational structure, the level of knowledge and training of the employees involved, the methods of data collection and processing as well as the internal controls that are relevant for the audit review
- Analytical considerations, interviews and inspection of the documentation of the systems and processes for collecting, calculating, recording, analysing and aggregating the data, including document reviews and random sampling
- Assessment and review of the methodology used to calculate the Geberit Group's greenhouse gas balance (Scope 1 and 2), including the process for obtaining guarantees of origin (GoOs) for the purchased electricity

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit result.

Intep – Integral Planning GmbH



Eveline Volkart



Martina Alig



Beat Stemmler

Sustainability

The following parties are responsible for the correctness of the information in the report on non-financial matters, pursuant to Art. 964a ff. of the Swiss Code of Obligations (CO):



Albert M. Baehny
Chairman of the Board of Directors



Christian Buhl
CEO