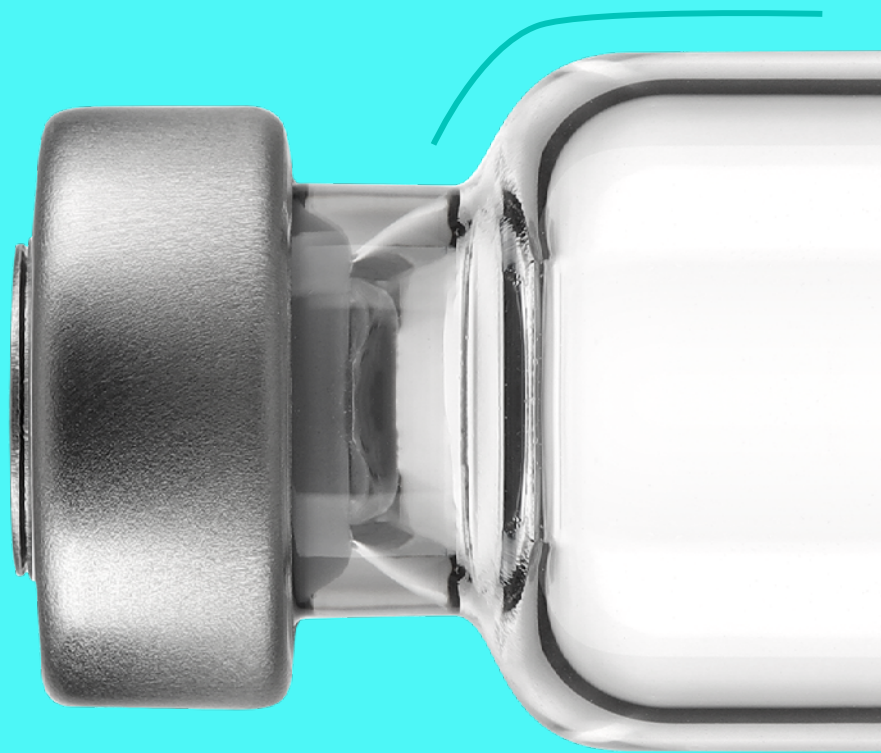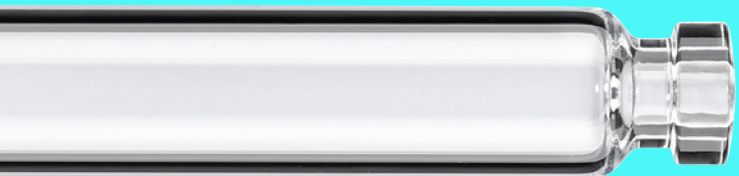# Separate Non-financial Report
# 2023

# Gerresheimer at a Glance

## Financial year 2023
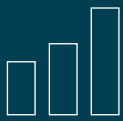
**54**
locations
(in 16 countries)

**35**
manufacturing locations/
plants worldwide

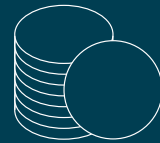**>11,000**
employees
from 74 nations

**+10.4%**
revenue growth
(organic)

**+17.5%**
adj. EBITDA
(organic)

**+7.1%**
adj. EPS
(organic)

# About Gerresheimer

Gerresheimer is the innovative system and solution provider and global partner for the pharma, biotech, and cosmetic industry. The company offers a comprehensive portfolio of pharmaceutical containment solutions, drug delivery systems, and medical devices, as well as solutions for the health industry. The product range includes digital solutions for therapy support, medication pumps, syringes, pens, auto-injectors, and inhalers as well as vials, ampoules, tablet containers, dropper bottles, other bottles, and more.

Gerresheimer ensures the safe delivery and administration of drugs to the patient.

# Contents

# Letter of the CEO

Dietmar Siemssen, CEO

## Dear Readers,

At Gerresheimer, we are committed to our mission statement of "Innovating for a better life." It forms the basis of our thoughts and actions. We make an essential contribution to improving the quality of life of patients and customers through our innovative strength as a provider of systems and solutions for the pharmaceutical, biotech, and cosmetic industries. Corporate responsibility and sustainability are systematically anchored in our strategy.

2023 was yet another eventful year. The war in Ukraine and the Middle East, rising geopolitical tensions in other regions of the world, and sustained high inflation were among the challenges in the financial year 2023.

In this environment, we grew profitably once again, thanks to the systematic and consistent rollout of our formula g strategy process. We also achieved major successes across the strategic focal areas of our sustainability strategy. In doing so, we reaffirmed our enduring commitment to the ten principles of the UN Global Compact and the UN's Sustainable Development Goals.

Last year, we continued working on the implementation of our Gerresheimer EcoDesign approach, with the aim of assessing existing product solutions through systematic and structured processes. We want to stand by our customers as a skilled and capable partner in order to drive forward the sustainable transformation of our industry together. In this context, we are stepping up our efforts to improve the foundation of data for our decisions through methods such as calculating our products' carbon footprint.

At the same time, we succeeded in further reducing our Scope 2 emissions by expanding our purchases of electricity from renewable sources. Now that we have joined the Science Based Targets initiative, we will underpin our ambition in the years leading up to 2025 by defining targets for the reduction of our Scope 3 emissions as well. Through measures like our global "Safety Week," we also succeeded in enhancing awareness of occupational safety and further reducing the lost time injury rate.

External and independent assessments confirm that we are on the right track. In 2023, we once again received the EcoVadis Gold medal and improved our results. We also scored an A- rating in an assessment by CDP, earning us "Leadership Status" in terms of our climate efforts.

In the current financial year, 2024, we will continue working toward and achieving our goals, with a special focus on taking our more than 11,000 employees along with us on the journey through a variety of special campaigns. We believe that doing so is the key to making the sustainable transformation of our business model a success.

Thank you for your interest in our non-financial report for 2023. We look forward to offering you insights into our sustainability activities and our progress.

Dietmar Siemssen, CEO

# Our Contribution to a Sustainable Future

## GxPure
### Protecting the climate and the environment

**Reducing the environmental impact of our products and activities**

**1. CO₂ emissions**

**50% reduction in** Scope 1 and Scope 2 emissions in t CO₂e **by 2030.**

**2. Renewable energy**

**100% switch to** renewable electricity **by 2030.**

**3. Water**

**100% of our locations** in regions with high water stress to be certified **by 2030.**
**10% reduction in water withdrawals** in m³ **by 2030.**

## GxCircular
### Conserving resources with sustainable products, responsible supply chains and a circular economy

**Preserving the value of resources and products**

**4. Recycling and waste**

**0% industrial waste** sent to landfill from our own production **by 2028,** with minimum incineration rate.

**Incorporating sustainability aspects into our product and process design**

**5. Ecodesign**

**100% of new product** development to incorporate Gx ecodesign principles **by 2023.**

**Ensuring socially and environmentally responsible procurement**

**6. Responsible supply chain management (RSCM)**

**100% of our** strategic suppliers will acknowledge the Gerresheimer Code of Conduct for Suppliers **by 2024.**
**100% of our** strategic suppliers will be assessed for environmental and social aspects **by 2024.**

# GxCare
## Take care of people — our employees and our impact on society

**Ensuring the health and safety of our employees**

### 7. Health and occupational safety

**80% reduction** in lost time injury rate **by 2028. 100% of** our locations to be certified to ISO 45001 **by 2023.**

**Attracting and retaining motivated and qualified employees**

### 8. Employee satisfaction

**Rank among the top 25%** of employers rated in the Employee Net Promoter Score **by 2028.**

**Improving our impact on society**

### 9. Community engagement

**100% of our locations** will engage with their local communities annually by 2023.

# About this Report

In this separate Non-financial Report (SNFR), we disclose our sustainability performance in terms of environmental, social, and employee matters; respect for human rights; and combating corruption and bribery. It serves to comply with the reporting obligations pursuant to sections 315b and 315c in accordance with sections 289c – 289e of the German Commercial Code (Handelsgesetzbuch/HGB).

Likewise, it allows us to fulfill our reporting obligation in accordance with Article 8 of the Taxonomy Regulation (EU) 2020/852.

The focal points of the report are derived from the topics identified as being material (see under "Our sustainability strategy").

The preparation of this report was guided by the Standards of the Global Reporting Initiative (GRI) and took place in accordance with the option "Reporting with reference to the GRI Standards."

This report also serves to disclose the company's progress in implementing the ten principles of the UN Global Compact. The detailed GRI and UN Global Compact Index can be found in the Annex of this report. It provides an overview of all relevant information on compliance with the provisions of the option "Reporting with reference to the GRI Standards" and of how we contribute to the United Nations Sustainable Development Goals (SDGs) and the principles of the UN Global Compact.

The following index table shows which chapters cover the components addressed in this non-financial report, the corresponding strategic focal areas, and the UN Global Compact principles, including the SDGs that we are helping to achieve in line with our strategic focal areas.

| SNFR component | Included in chapter | Strategic focal area | UN Global Compact Principles | SDGs | References |
|---|---|---|---|---|---|
| Description of the business model | Gerresheimer at a Glance | | | 3 4 8 9 | p. 2 et sqq. |
| Risks | Sustainability Risks | | | | p. 17 |
| Environmental aspects | GxPure (Environment) GxCircular (Products and Resources) | $CO_2$e emissions Renewable energy Water Waste and recycling Ecodesign Responsible supply chain management | Principle 7 Principle 8 Principle 9 | 3 6 9 12 13 15 17 | Gx Pure, p. 18 et sqq. Gx Circular p. 26 et sqq. |
| Employee aspects | GxCare (People) | Health and occupational safety Employee satisfaction | Principle 1 Principle 2 Principle 3 | 3 4 8 | p. 32 et sqq. |
| Social aspects | GxCare (People) GxCircular (Products and Resources) | Community engagement Ecodesign | Principle 1 Principle 2 Principle 3 Principle 4 Principle 5 Principle 6 | 3 4 8 17 | p. 32 et sqq. Ecodesign p. 28 et sqq. |
| Respecting human rights | GxCircular (Products and Resources) GxCare (People) | Responsible supply chain management | Principle 1 Principle 2 | 8 12 16 | p. 28 et sqq. p. 32 et sqq. |
| Combating corruption and bribery | Ethical business conduct and compliance with the law | | Principle 10 | 8 16 | p. 41 et sqq. |

Except as otherwise defined for specific topics, all information provided in the separate Non-financial Report relates both to Gerresheimer AG as well as to its direct and indirect subsidiaries or associates. We collect environmental and occupational safety-related data (energy, greenhouse gas emissions, water, and occupational safety data), as well as data related to community engagement, for our production locations and our Duesseldorf head office, as well as the development location in Olten. Distribution facilities and other administrative locations are not included for reasons of materiality.

Information on the number of our production locations (35 production locations; prior year: 36; one location was closed at the start of the new financial year) pertains to the reporting date of November 30, 2023.

All data and supplementary information are collected by the responsible local colleagues for the reporting period on the basis of recognized sustainability reporting standards.

Where any need for restatement is identified retroactively, we correct the information in the current reporting. Such corrections, along with any changes in methodology and portfolio changes as a result of acquisition and divestment decisions, are disclosed if material.

In fulfilling its obligation to review the separate Non-financial Report, the Supervisory Board of Gerresheimer AG had the support of Deloitte GmbH Wirtschaftsprüfungsgesellschaft. Pursuant to section 317 (2) sentence 4 HGB, Deloitte reviewed whether the SNFR was submitted in accordance with the statutory provisions. In addition, Deloitte performed a limited assurance review of the content of the SNFR. A report on this review can be found on page 46 et sqq.

The report relates to the financial year 2023, which covers the period from December 1, 2022, to November 30, 2023.

For reasons of readability, the masculine form is used throughout this report and is representative of persons of any gender.

This symbol indicates selected examples we have used to supplement our information on individual topics with additional insights. This is intended to give a better and more vivid impression of our commitment.

# EU Taxonomy Reporting to Meet the Requirements of Regulation (EU) 2020/852

The EU Taxonomy is a key component of the EU's Sustainable Finance Action Plan. The goal of the action plan is to redirect financial flows toward more sustainable activities in order to be able to finance the transformation of the economy toward sustainability. The Taxonomy uses a uniform classification system to define which economic activities can be declared as environmentally sustainable. This is the case if there are technical screening criteria for the economic activity and a substantial contribution to one of the six environmental objectives is made (climate change mitigation, climate change adaptation, the sustainable use and protection of water and marine resources, the transition to a circular economy, pollution prevention and control, and the protection and restoration of biodiversity and ecosystems). At the same time, the economic activity may not significantly harm any of the other environmental objectives ("DNSH criteria") and must be consistent with defined minimum social standards (see Articles 9 to 19 of the EU Taxonomy Regulation).

As a result of the publication of the delegated acts on the remaining four environmental objectives on June 27, 2023, all six environmental objectives under Article 9 of the EU Taxonomy Regulation must be reported on in the reporting for the year 2023 in accordance with Article 27 of the EU Taxonomy Regulation.

Pursuant to Article 8 of the EU Taxonomy Regulation 2020/852, we are required as a company to provide information in our nonfinancial report on the extent to which our activities are Taxonomy-eligible and -aligned. To establish this, we took the following approach:

## 1) Taxonomy Eligibility and Alignment of Turnover

To determine the Taxonomy eligibility of turnover[1], we began by matching our economic activities with their corresponding NACE economic activities[2]. Following the publication of the delegated acts on the remaining four environmental objectives, parts of our turnover are covered by technical screening criteria under the Taxonomy for the first time this year, affecting parts of our turnover in the Plastics & Devices Division. Specifically, we have identified the criterion "Manufacture of plastic packaging goods" from the environmental objective "Transition to a circular economy" as

being relevant (see Annex II, category 1.1 of Commission Delegated Regulation 2023/2486 of June 27, 2023), affecting all turnover in the Primary Packaging Plastics and Centor Business Units. Turnover in the Medical Systems Business Unit is not affected, as its products are application and dosage systems rather than packaging goods.

The share of Taxonomy-eligible turnover was calculated as the proportion of net turnover from the manufacture of plastic packaging goods (numerator) divided by the net turnover of Gerresheimer AG (denominator) (see Annex I, section 1.1.1 of the Commission Delegated Regulation on Article 8 of the EU Taxonomy Regulation 2020/852). As can be seen from the information presented in the chapter "Key Figures for EU Taxonomy Reporting," 20.2% of our turnover for 2023 was identified as Taxonomy-eligible.

An assessment on Taxonomy alignment is not required in the first year of reporting on the remaining four environmental objectives (see Article 5 of Commission Delegated Regulation 2023/2486).

Further information on how we make our products, and therefore our turnover, more sustainable, irrespective of the Taxonomy criteria, can be found primarily in the "GxCircular" chapter. The "GxPure" chapter describes, in particular, our approaches to making our production processes more climate-friendly.

## 2) Taxonomy Eligibility and Alignment of Capital Expenditure

In this financial year, we started taking into account capital expenditure[3] (CapEx) related to assets or processes that are associated with Taxonomy-aligned economic activities (see Annex I, section 1.1.2.2, category a of Commission Delegated Regulation 2021/2178).

In addition to CapEx in relation to our turnover, capital expenditure related to the purchase of output from Taxonomy-aligned economic activities and individual measures enabling the target activities to become low-carbon or to lead to greenhouse gas reductions are also relevant (see Annex I, section 1.1.2.2, category c of Commission Delegated Regulation 2021/2178).

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[1] Turnover was determined in accordance with the Taxonomy definition and the applicable accounting principles and matches the amounts in the annual financial statements, see Annual Report 2023, Consolidated Income Statement, p. 48.
[2] NACE (derived from French: Nomenclature statistique des activités économiques dans la Communauté européenne) is the statistical classification of economic activities in the European Community. NACE groups organizations according to their business activities.

[3] Capital expenditure was determined in accordance with the Taxonomy definition and the applicable accounting policies and matches the amounts in the annual financial statements, see Annual Report 2023, Notes to the Consolidated Balance Sheet, Property, Plant and Equipment and Investment Property (additions to Property, Plant and Equipment), p. 71, and Intangible Assets (total additions), p. 69. Additions from business acquisitions were determined separately where relevant for the reporting period.

To determine the Taxonomy eligibility of capital expenditure under category a, all capital expenditure related to the Primary Packaging Plastics and Centor Business Units was identified as Taxonomy-eligible. To determine the Taxonomy eligibility of capital expenditure under category c, we identified the Taxonomy-eligible economic activities that are potentially relevant to us. By analyzing our individual investment projects, we matched our capital expenditure to the relevant economic activities in accordance with Commission Delegated Regulation 2021/2139 and Commission Delegated Regulation 2023/2486 to determine the Taxonomy-eligible proportion. The publication of the remaining environmental objectives has resulted in additional CapEx categories that need to be reviewed.

As can be seen from the information presented in the Annex "Key figures for EU Taxonomy Reporting," 10.5% (prior year: 2%) of our capital expenditure for 2023 was identified as Taxonomy-eligible. The significant increase results from the expansion of the reporting scope, as the reporting requirement for capital expenditure related to our turnover became effective this financial year. The remaining CapEx relates to infrastructure investment projects and is therefore attributable to the activities in Annex I paragraph 7 of Commission Delegated Regulation 2021/2139.

This year, once again, we have refrained from assessing the alignment of capital expenditure under category c due to the lack of materiality. CapEx under category c accounts for only 1.2% of our total capital expenditure. To ensure consistent reporting in the years ahead, we defined a materiality threshold following the publication of Commission Notice C/2023/305 (item 13) that must be exceeded for us to follow up the Taxonomy-eligibility assessment with an alignment assessment for CapEx projects in accordance with category c. We will not perform an alignment assessment if the share of identified Taxonomy-eligible CapEx projects under category c is not at least 10%. The purpose of the materiality threshold is to help us maintain a balance between the effort associated with obtaining information and the keeping of records related to relevant Taxonomy-aligned projects. An assessment of alignment for the CapEx share under category a is not required in the first year of the reporting obligation (see Article 5 of Commission Delegated Regulation 2023/2486 of June 27, 2023).

Accordingly, 0% of our capital expenditure for 2023 was identified as Taxonomy aligned. Further information on how we take sustainability aspects into account in our investment policy can be found in the chapter "Management System and Organizational Integration."

## 3) Taxonomy Eligibility and Alignment of Operating Expenditure

To determine the Taxonomy eligibility of our operating expenditure (OpEx)[4], we first identified and analyzed our relevant accounts associated with the Taxonomy-eligible cost categories.

On account of the European Commission Notice dated October 20, 2023, we subjected our operating expenditure to a materiality test to ascertain whether the operating expenditure under the Taxonomy definition is substantial for our business model (see item 13 of Commission Notice C/2023/305). To this end, we offset our operating expenditure under the Taxonomy definition — which, according to the delegated act on the disclosure obligations, corresponds to the denominator — against our total operating expenditure. The proportion stands at 3.1%. To ensure consistent reporting in the years ahead, we have defined a materiality threshold that must be exceeded for us to perform a Taxonomy-eligibility assessment of operating expenditure. We will not perform a Taxonomy-eligibility assessment if the proportion of operating expenditure under the Taxonomy definition is less than 10% compared to Gerresheimer AG's total operating expenditure.

As can be seen from the information presented in the chapter "Key Figures for EU Taxonomy Reporting," we are reporting 0% (prior year: 0%) of our operating expenditure for 2023 as Taxonomy-eligible.

Due to the lack of materiality, an assessment of our operating expenditure's alignment was likewise not performed.

[4] Operating expenditure was determined in accordance with the Taxonomy definition and therefore deviates from the amounts in the annual financial statements, see Annual Report 2023, Consolidated Income Statement, p. 48.

# Our Sustainability Strategy

Sustainability is a core topic on the Gerresheimer agenda and one of the cornerstones of our corporate strategy as part of the strategy process initiated by the Management Board of Gerresheimer AG in 2019. For us, thinking and acting sustainably means taking a long-term view of our business model and our impact as a company.

We take all facets of the concept of sustainability into account. Our products and their benefits are the focus of our activities. By developing and manufacturing products for the packaging of drugs as well as their simple and safe dosage and administration, we make a valuable contribution to the health and well-being of society. We reflect this mission in our development and production processes by placing top priority on quality, resource conservation, and products that are easy to use and deliver maximum safety.

In the financial year 2020, we fundamentally revised our sustainability strategy. This included an in-depth review of our materiality analysis. In this context, we considered the following aspects: "Impact on Gerresheimer" (outside-in), "Impact through our business activities" (inside-out), and "Relevance for our stakeholders." In a systematic process, we aggregated the findings from our business analysis, environment analysis, and stakeholder expectation analysis. As part of this, we conducted a series of workshops with in-house and outside experts, analyses of ratings relevant to us,

benchmark analyses, and stakeholder dialogues. Due consideration was given to input from key stakeholder groups as follows:

1. Priorities set by many of our pharma and cosmetics customers, who either individually assess us with regard to sustainability or make use of assessments carried out by recognized rating platforms, findings of our most recent customer survey, as well as direct discussions with customers.
2. Investor and analyst surveys on aspects of sustainability and input from discussions conducted with capital market players by our Management Board, Investor Relations, or those responsible for sustainability management within the Group.
3. Public positions and policy guidelines, particularly from the EU and the US, and also local policy and local public opinion.
4. The Company perspective based on input from the Management Board as well as from operational and human resources management.
5. Employees' perspectives, primarily as elicited from discussions and in-house events.

The analysis findings are combined in the materiality matrix, which matches up the relevant themes from the Company's perspective ("Impact on Gerresheimer") with the relevant themes from the stakeholder perspective. Our materiality analysis additionally

## Materiality matrix

Ranking of economic, ecological, and social aspects by their relevance

includes material impacts of our business activities on the various themes. In the course of this analysis, we did not identify any change in the stakeholder relevance score.

Themes located in the upper right quadrant, as well as the Community Engagement theme, are strategic focal areas comprising the main focus of our sustainability strategy. These served management as the basis for forward strategic planning, notably in developing our strategic sustainability targets and derived management programs and in specifying sustainability key performance indicators (KPIs).

We have assigned the nine strategic focal areas resulting from the materiality matrix to the three pillars of our sustainability strategy: Environment (GxPure), Products and Resources (GxCircular), and People (GxCare).

The materiality analysis brings out a clear focus on the environment with the themes of emissions, energy, and water, brought together under "GxPure." Of similarly high relevance are the thematic areas relating to our products and the resources we use, notably recycling and waste, ecodesign and responsible supply chain management, which are subsumed under "GxCircular." People-focused topics such as health and occupational safety, employee satisfaction, and community engagement are also highly relevant and have been grouped under "GxCare." The materiality analysis consequently results in nine strategic focal areas for our sustainability strategy.

### Our Strategic Focal Areas

**The nine strategic focal areas, in relation to the three pillars of the Gerresheimer sustainability strategy**
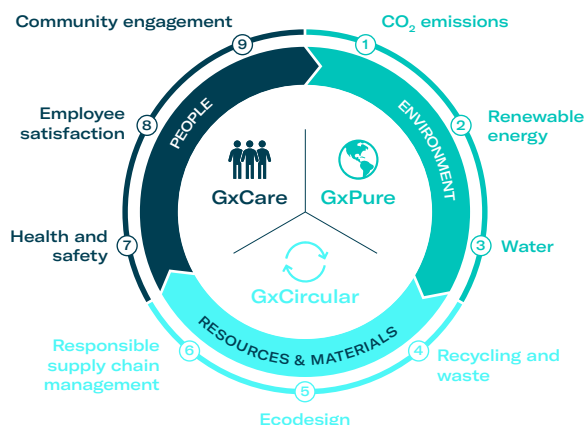


There are further topics of importance to us and our stakeholders besides the identified strategic focal areas. Ethical business conduct and compliance with the law are fundamental to everything we do. Patient safety and customer satisfaction are core premises at the heart of our business activities and simultaneously a central element of our corporate responsibility. With regard to our employees, we care deeply about education and training, staff development, diversity, and equal opportunities as well as high labor and social standards. These factors are reflected in our overall employee satisfaction.

## Our Sustainability Targets

For us, long-term business success means creating social and ecological value for society as well as economic value. In line with this aspiration, we adopted global targets for the nine strategic focal areas under our sustainability strategy.

Our goal here is for Gerresheimer as a whole to make a contribution to overcoming global challenges such as climate change, associated regional water scarcities, and the transition to a circular economy. In addition, we aim to continue to improve occupational safety at our operating locations on a lasting basis, ensure employee satisfaction, and contribute to the community with our social engagement as a good corporate citizen. We also want to live up to our responsibility for our supply chain by taking appropriate measures.

By setting specific targets, target periods, and key performance indicators[5] in the areas of Environment (GxPure), Products and Resources (GxCircular), and People (GxCare), we make our progress measurable and report annually on the status of our target achievement.

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[5] These are not significant non-financial performance indicators within the meaning of section 315b in conjunction with section 289c (3) no. 5.

## Gerresheimer sustainability KPIs and targets

| Target | KPI | **2023** | 2022 | Base year 2019[1] | Target value | Target year |
|---|---|---|---|---|---|---|
| **GxPure (Environment)** | | | | | | |
| **CO$_2$ emissions** Reduce our absolute CO$_2$ emissions to keep the global temperature rise below 1.5ºC | Scope 1 and Scope 2 emissions | -20.2% 455,181 t CO$_2$e | -13.1% 495,309 t CO$_2$e | – 570,230 t CO$_2$e | -50% 285,115 t CO$_2$e | 2030 |
| **Renewable energy** Increase the share of electricity from renewable sources | Share of electricity from renewable sources | 45.6% | 34.7% | – | 100% | 2030 |
| **Water** Locations with high water stress will achieve certification for responsible water use | Proportion of locations with high water stress that are certified | 0% | 0% | – | 100% | 2030 |
| Reduce global water withdrawal | Water withdrawal | 7.4% 1,115,692 m³ | 10.3% 1,146,342 m³ | – 1,039,282 m³ | -10% 935,353 m³ | 2030 |
| **GxCircular (Products and Resources)** | | | | | | |
| **Recycling and waste** Reduce industrial waste sent to landfill from our own production, with minimum incineration rate | Percentage of industrial waste from our own production that is sent to landfill | 19.1% | 16.0% | – | 0% | 2028 |
| **Ecodesign** Systematically incorporate circular economy principles into our product design | Proportion of new product developments incorporating Gerresheimer ecodesign principles | 93.4% | – | – | 100% | 2023 |
| **Responsible supply chain management** Compliance with environmental and social aspects by our suppliers | Proportion of strategic suppliers that have acknowledged the Gerresheimer Code of Conduct for Suppliers | 65.0% | 31.0% | 35.0% | 100% | 2024 |
| | Percentage of strategic suppliers assessed in line with environmental and social aspects | 55.0% | 28.0% | 24.0% | 100% | 2024 |
| **GxCare (People)** | | | | | | |
| **Employee satisfaction** Ranked in the top 25% of employers in terms of employee satisfaction | Employee net promoter score | –[2] | 7.4 | – | >20 | 2028 |
| **Health and occupational safety** Providing a healthy and safe working environment | Lost time injury rate (LTIR) | -50% 6.43 LTIR | -41.5% 7.49 LTIR | – 12.81 LTIR | -80% 2.56 LTIR | 2028 |
| | Locations with ISO 45001 certification | 86.0% | 71.0% | 5% | 100% | 2023 |
| **Community engagement** All locations engage yearly with their local communities | Proportion of locations with annual engagement in "school and education" or "health and well-being," or with our focus topics relating to "Sustainability" | 75.7% | 78.0% | – | 100% | 2023 |

[1] No data is currently available for targets without a baseline or status.
[2] No measurement in 2023.

The base year for our sustainability targets is generally the financial year 2019. For the GxPure (Environment) pillar, target achievement years are based on global climate action plans. For all other pillars, they are based on our "formula g" strategy process. For selected targets, we have set more ambitious target years.

# Management System and Organizational Integration

Gerresheimer has documented, communicated, and implemented its corporate responsibility, and therefore its position on sustainability, across the Group since 2010 in its "Corporate Responsibility" guidelines. The principles of sustainability and corporate responsibility are also part of our corporate philosophy and are anchored not only in our vision, but also in our mission and our five corporate values. Those principles are binding for all of our locations around the world.

The Management Board of Gerresheimer AG decides on the corporate strategy and is the highest decision-making body for economic, environmental, and social topics. It is directly involved in questions relating to the fundamental direction and implementation of our sustainability strategy. The Management Board receives reports at least twice a year on the status of implementation and on current topics relating to the sustainability strategy during the Management Board meetings.

In 2021, the Supervisory Board adopted a remuneration system for the Management Board members that, among other things, is intended to promote a holistic approach to the governance of the Gerresheimer Group in line with the business strategy to an even greater extent than before through the introduction of a remuneration-related ESG component. Since the financial year 2022, the Supervisory Board has also set three or four non-financial performance targets (ESG targets) as part of the short-term incentive (STI) each year. The ESG targets come from the areas of environment (environmental protection), social (social components), and governance (responsible corporate management), and are derived from our long-term sustainability targets. The remuneration system was approved by the Annual General Meeting on June 9, 2021, and applies uniformly to all Management Board members.

As part of the Supervisory Board meeting in November 2022, the following ESG target areas were defined for the financial year 2023:

> Share of electricity from renewable sources I Target value 40%
> Lost time injury rate (number of occupational accidents resulting in more than one day's absence per million hours worked) I Target value 6.5
> Hours of training per employee | Target value 15 hours
> EcoVadis assessment result I Target value 75% of the silver scale

Further details on the ESG targets in the remuneration of Management Board members and the achievement of targets for the financial year 2023 can be found in the chapter of the Annual Report 2023 entitled "Compensation Report."

The Group sustainability function was spun off into a separate department in the financial year 2023. Since then, it has reported to the Chief Financial Officer.

It is important to us that we work across disciplines and divisions in order to become a more sustainable business. That is why, in 2020, we established a Sustainability Council chaired by the Chief Financial Officer. This body, which comprises representatives from the various divisions and functions, ensures that we have a framework for, and a shared understanding of, our sustainability strategy within our international and diverse business environment; that there is ongoing coordination between corporate, operational, financial, and technical perspectives on the subject of sustainability; and that our business model is constantly reviewed with regard to current and future sustainability topics. The Sustainability Council mainly addressed the following topics in the financial year 2023:

> Development of implementation plans around our sustainability goals
> Work of expert groups
> Regulatory requirements from legislation such as the EU Taxonomy and the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz)
> Science-based targets
> Sourcing strategies for electricity from renewable energies
> Further integration of our sustainability targets into key management and monitoring processes, such as the operational and strategic planning process
> Internal and external sustainability communication

To ensure strategic and operational control and implementation of our sustainability strategy, as well as to evaluate the effectiveness of measures taken, our divisions report on operational implementation of the sustainability targets as part of the business review, which is performed three times a year. Additionally, the divisions prepare target achievement strategies for the most important metrics of our sustainability strategy, as well as programs and measures to achieve our sustainability targets, as part of the annual operational and strategic planning process. This process is integrated into our central reporting software in the same way as the key financial figures and was updated once again in the past financial year. Back in the financial year 2021, we anchored the assessment of the impact of planned capital expenditure on our sustainability targets as criteria in the decision-making process for capital expenditure.

Continuous improvement of all operating activities at Gerresheimer is an integral part of the Gerresheimer Management System (GMS). Based on this system, and in line with the usual allocation of responsibilities, responsibility for achieving goals and complying with processes — including in the area of sustainability — lies with the managers of the divisions and plants as well as with department heads. Individual aspects of our sustainability targets are monitored and audited as part of the regular GMS evaluations of plants and locations as well as of supplier audits. Additional monitoring activities take place on a regular basis in the context of reporting.

Likewise, many of our international pharma and cosmetics customers regularly evaluate our sustainability measures and outcomes. We also maintain a close dialogue with our investors on our sustainability strategy.

## External Reviews

In the financial year 2023, EcoVadis rated us at "Gold" level once again. We improved our score to 74 (prior year: 68) out of a possible 100 points, placing us in the top 5% of all companies assessed by EcoVadis — and in the top 1% in the relevant pharma supplier and medical technology sector.

In addition, we disclosed our climate-related performance by way of the CDP questionnaire, as we do every year. Due to the large number of participating companies in 2023, CDP has announced that it will not reveal its ratings for 2023 until early 2024. As a result, we are unable to report any current information on the matter, unlike in the past. In 2022, we received a rating of A-.

In addition to our commitment with EcoVadis and CDP, independent ESG research and rating agencies analyze our environmental, social, and governance-related business practices to provide decision-making guidance for institutional investors. Gerresheimer received the following ratings in 2023:

› MSCI ESG rating: Rating AA (on a scale from AAA to CCC)
› Sustainalytics ESG risk assessment: Score of 19.9, placing Gerresheimer in the Low Risk category for material financial impacts of ESG factors.
› ISS ESG Corporate Rating: C (on a scale of A+ to D-) with a decile rating of relative performance of 4 (on a scale of 1 to 10) within our industry.

## Stakeholder Dialogues

Dialogue with our stakeholders worldwide is a fundamental part of our sustainability management, and not just in connection with the regular onward development of our sustainability strategy. Accordingly, we reach out to stakeholders using various audience-specific formats to inform them about our sustainability performance, elicit their opinions and expertise, and jointly develop solutions. Communication with our business partners and customers, the capital market, employees, policymakers, non-governmental organizations, and neighbors is therefore extremely important.

**Gerresheimer** has once again been awarded the EcoVadis Gold medal for sustainable corporate governance

Dietmar Siemssen, CEO of Gerresheimer AG:

**"The EcoVadis Gold medal is a milestone in the successful implementation of our sustainability strategy. Sustainability is one of Gerresheimer's five strategic focal areas in which we are driving forward our ambitious and measurable goals in a targeted manner."**

Once again, Gerresheimer has received the Gold medal for the successful implementation of its sustainability strategy by EcoVadis, one of the leading providers of business sustainability ratings. Gaining 74 out of a possible 100 points, Gerresheimer finished in the top 5% of all companies assessed by EcoVadis and in the top 1% in the industry. Gerresheimer received the Gold medal from EcoVadis for the first time in the prior year. In each of the three years before that, Gerresheimer earned a Silver medal, with its score increasing continuously.

To engage with our customers, we use a wide variety of formats such as face-to-face meetings and trade show appearances in Europe, America, and Asia. We provide information through regular newsletters, catalogs, and brochures, as well as regularly updated specifications on products and services and on our website. To gauge expectations among both current and potential customers, we also regularly conduct global customer satisfaction surveys with the aid of a respected market research institute.

In dialogue with our employees, the communication of our sustainability strategy and its importance for our daily work towards our vision of "Innovating for a better life," as well as its implementation in a wide range of business areas, was once again a key component of our communication activities in the past financial year. To this end, we provided our employees with information in our global employee newsletter as well as the information pages and news publications of our social collaboration platform. We trained employees in various areas of business and responsibility on our new sustainability strategy and targets in face-to-face online training sessions. Several sustainability-related projects were also submitted for our annual GMS Awards, which were presented during the selection process, and one winning team in the Sustainability Award category was honored by the Management Board. Another important employee communication tool is the employee survey (see under "GxCare" for further information).

Discussions and dialogue with policymakers take place within the scope of the usual industry association activities. Otherwise, Gerresheimer AG does not exert political influence and does not have any offices for political communication. We only participate as a company in legislative processes in the form of collective lobbying through our industry association activities.

Our main industry association memberships comprise membership of the Federal Association of the German Glass Industry (BV Glas) (for glass locations in Germany) and the European Container Glass Federation (FEVE). Gerresheimer is also a member of relevant employer associations. In 2020, we also joined the Hydrogen Alliance Bavaria in order to contribute to the evolution of this key technology.

Our website ensures that important information, key figures, and the latest developments are available to all of our stakeholders easily and in full.

# Sustainability Risks

We aim to further integrate sustainability topics continuously and comprehensively into our processes in order to robustly anchor sustainability in all areas of our Company. As the potential opportunities and risks of our sustainability focuses have so far not immediately fit with the financial logic of our risk management system, we specified the process for recording, assessing, and reporting sustainability risks in a sustainability risk reporting guideline.

Sustainability risks differ in some respects from traditional risk analysis in terms of the time horizon, impact assessment, and the perspective from which they are viewed. For this reason, the process for sustainability risk reporting builds on, but also extends beyond, the established components of risk management. This helps avoid duplication of effort and data capture while ensuring that the analysis is full and complete.

We base the systematic identification and assessment of our sustainability risks on our strategic focal areas, including both "inside-out" risks that relate to our own business activities and have or could have a negative impact, among other things on those focal areas, and "outside-in" risks whose materialization could, in actual fact or potentially, have a significant negative impact on our net assets, financial position, and results of operations, as well as on our corporate reputation.

We identify, record, and assess sustainability risks in accordance with the defined process in a manner that is both "top-down" (through an annual review by the Risk Committee and the Sustainability Council) and "bottom-up" (as part of our business reviews, the planning process, and the risk survey that takes place two times a year at all locations).
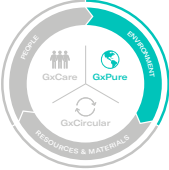
Sustainability risks are reported to the Management Board once a year.

We also publish details of any identified climate change-related opportunities and risks once a year as part of our participation in the CDP (formerly Carbon Disclosure Project) and in accordance with CDP reporting requirements. The CDP Climate Change Questionnaire follows the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

For the reporting period, no reportable net risks were identified within the meaning of section 315c read in conjunction with section 289c (3) No. 3 and 4 HGB.

# GxPure (Environment)

GxPure is the first pillar of our sustainability strategy. It embodies our commitment to climate action and the environment.

| | Strategic focal area | Target | UN Global Compact Principles | SDGs |
|---|---|---|---|---|
|  | Emissions | Reduce our absolute $CO_2$e Scope 1 and Scope 2 emissions by 50% by 2030 | Principle 7, 8, 9 | 3 GOOD HEALTH AND WELL-BEING |
| | Renewable energy | Increase the share of electricity from renewable sources to 100% by 2030 | Principle 7, 8, 9 | 3 GOOD HEALTH AND WELL-BEING · 13 CLIMATE ACTION |
| | Water | Certification for responsible water use of 100% of high water stress locations | Principle 7, 8, 9 | 6 CLEAN WATER AND SANITATION · 15 LIFE ON LAND |
| | | Reduce global water withdrawals by 10% by 2030 | | |

We aim to minimize the environmental impact of our business activities because we strongly believe that we will achieve better results in the medium and long term by acting in a responsible and environmentally aware manner.

Using our raw materials and resources as efficiently as possible is our overarching goal. Environmental protection and the challenges of climate change are our impetus for continuously improving our energy, consumption, and emissions management. We also address potential physical water scarcities relating to climate change well in advance.

As part of the strategy process, we translated our requirements into three strategic focal areas — emissions, energy, and water — and defined specific key performance indicators for them. We use these key performance indicators to manage our progress globally and publish them transparently each year.

The task of implementing our goals is assigned to our global committees, such as the Sustainability Council, and accomplished through central corporate governance processes, such as the operational and strategic planning process and the business reviews, which take place on a quarterly basis. In addition, we use certification schemes at our locations around the world to make sure we have what is needed on the ground to track, plan, and control the targets and to aid the standardization and continuous improvement of our management systems.

A total of 17 of our 35 production locations and one administrative location are certified for state-of-the-art environmental management and responsible use of natural resources in accordance with ISO 14001. All certification is subject to regular review and renewal at fixed intervals.

To establish consistent and binding minimum standards at the locations without a certified management system, we adopted a Group environmental standard this year and took initial steps to start rolling it out globally. The process will continue in 2024.

Using our central reporting software, environmental performance indicators are collected at plant level, aggregated to division and Group level, and evaluated. They are used in the quarterly business reviews between the Management Board, departmental experts, and the divisions, as well as by the Sustainability Council.

Once again this year, we drove forward the organizational anchoring of responsibilities for the implementation of our sustainability targets in the business divisions, knowledge transfer, and the further integration of our sustainability reporting. The sustainability targets are part of our annual operational-strategic planning for the coming years to ensure an integrated view of corporate planning as well as continuous progress planning.

## Emissions and Energy

We need energy to manufacture plastic and glass packaging. The main drivers of our energy consumption are the melting processes in our high-temperature furnaces. Our goal in this connection is to improve energy efficiency and to avoid the associated climate-damaging emissions. Key pillars of our approach are the use of efficient technologies and progressively switching to renewable electricity.

A large proportion of our direct Scope 1 and indirect Scope 2 emissions are associated with our fuel and electricity consumption as well as with energy consumed for heating and cooling. Scope 1 emissions include energy consumption from non-renewable sources such as natural gas, liquid natural gas, diesel, and light fuel oil, with natural gas accounting for the largest share. Scope 2 energy consumption is composed of the purchased amount of electricity and heat.

We also gather annual data on some of relevant upstream and downstream, indirect greenhouse gas emissions (Scope 3) in our value chain. These include emissions from the purchase of the raw materials resin, glass tubing, and external cullet, as well as emissions from upstream power generation.

We have translated our efforts to reduce the impact of our processes on climate change into the following ambitious targets:

◎ We have set ourselves the target of a 50% reduction in Scope 1 and Scope 2 emissions by 2030. The reduction is based on financial year 2019.

◎ For our electricity consumption, we have set an additional target of obtaining 100% of our electricity requirements from renewable sources by 2030.

Establishing systematic energy management provides us with the organizational framework to ensure that we identify and make the most of opportunities to reduce energy consumption and further improve energy efficiency. Twelve of our 35 production locations and two development locations have introduced a management system certified according to ISO 50001. All certifications are reviewed and updated according to a set schedule. Regular training on energy efficiency and environmental protection is provided in this context at our respective locations.

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# Gerresheimer joins the Science Based Targets initiative

In August 2023, Gerresheimer joined the Science Based Targets initiative (SBTi). The organization supports companies in using sound science to set and work toward targets for reducing greenhouse gas emissions. The SBTi will verify whether our own $CO_2$ reduction targets are in line with the Paris Agreement before transparently documenting our progress on its platform. By 2030, we aim to reduce our Scope 1 and Scope 2 emissions by 50% compared to the base year 2019. In addition, we have committed ourselves to setting a specific reduction target for Scope 3 emissions within the next 24 months. By joining the SBTi, we are underscoring our ambitious sustainability targets as part of our formula g corporate strategy.

Joining the SBTi underpins our goal of providing transparent, sound, and comparable information on our sustainability activities, targets, measures, and outcomes in accordance with best practice standards.

**"We want to help improve the quality of life of millions of patients worldwide through our products and solutions. Sustainability — especially responsibility for the climate impact of our operating business — is an inseparable part of that for us."**

Dietmar Siemssen, CEO of Gerresheimer AG

Glass melting operations in particular use a lot of energy. As the need arises, we overhaul and repair energy-intensive equipment, such as the furnaces in our molded glass plants. This enables us to install cutting-edge glass-melting technology and modernize production systems as a whole. As a result, we consistently achieve improvements in energy efficiency through furnace upgrades. We have likewise succeeded in substantially boosting capacity at our molded glass plants in the past ten years, while significantly cutting energy consumption per ton of glass produced. Regularly increasing automation in raw material supply and batch-making in combination with modern furnace control systems makes for continuous efficiency gains at the hot end. Moreover, packing robots are increasingly being used for end-of-line packaging of glass products, ensuring high accuracy and preventing errors during final packing on pallets. Production technologies are also regularly replaced and modernized at our plastics processing plants.

In the prior financial year, we initiated our Energy Savings Campaign, a global innovation campaign that invited employees around the world to submit their energy-saving ideas on our online platform. The ideas campaign was completed and evaluated in this financial year. A total of 285 ideas were submitted, roughly a quarter of which were found to be immediately actionable. The remaining ideas have medium- to long-term potential for implementation. The final ideas were made available to our locations so that they can act on the measures that are right for them in the years ahead.

In 2023, most of the reduction in energy consumption at our locations came from optimizing processes, technological retrofitting of machinery, or using heat recovery.

Another increasingly important aspect in glass manufacturing is the use of cullet in the process, as this can likewise deliver significant gains in energy efficiency. The use of cullet avoids new $CO_2$ emissions from the raw materials and also reduces the melting point so that less energy needs to be used and $CO_2$ emissions can be further reduced.

## Our plants in India focus on renewable energy

Our PPG plants in Kosamba, India, began receiving a supply of energy from renewable sources in addition to conventional electricity this past June. The renewable electricity comes from a wind farm and solar park and provides the location with approximately 29,000 MWh/a, 19,000 MWh/a of which we can declare as renewable electricity. To this end, we have entered into a partnership with Clean Max, a developer and operator of solar and wind power installations.

**"Signing the PPA is a major step toward decarbonization for our Indian location, with the aim of using 100% renewable energy in 2030."**

Patrick Kraft, Technical Sustainability Manager
Moulded Glass

**Energy consumption**

| Heating value in MWh | 2023 | 2022 | 2021 | Base year 2019 |
|---|---|---|---|---|
| Total energy consumption from non-renewable sources | 1,523,695 | 1,614,154 | 1,597,441 | 1,719,028 |
| Natural gas | 1,065,057 | 1,094,830 | 1,082,363 | 1,033,497 |
| Other fuels | 8,472 | 13,848 | 18,595 | 16,364 |
| Purchased electricity | 445,798 | 500,983 | 491,980 | 665,066 |
| Others | 4,368 | 4,493 | 4,503 | 4,101 |
| Total energy consumption from renewable sources | 377,749 | 275,367 | 213,979 | – |
| Electricity | 377,749 | 275,367 | 213,979 | – |
| Total energy consumption | 1,901,444 | 1,889,521 | 1,811,420 | 1,719,028 |

**Proportion of electricity consumption from renewable sources in terms of total electricity consumption**

| in MWh | 2023 | 2022 | 2021 | Base year 2019 |
|---|---|---|---|---|
| Total electricity purchased | 821,505 | 776,151 | 705,949 | 665,066 |
| from non-renewable sources | 445,798 | 500,983 | 491,980 | 665,066 |
| from renewable sources | 375,707 | 275,167 | 213,969 | – |
| Proportion of purchased electricity from renewable sources | 45.7% | 35.5% | 30.3% | 0.0% |
| Internally generated electricity | 6,903 | 17,672 | 25,924 | 20,176 |
| from non-renewable sources | 4,861 | 17,473 | 25,915 | 20,176 |
| from renewable sources | 2,042 | 199 | 10 | – |
| Proportion of internally generated electricity from renewable sources | 29.6% | 1.1% | 0.04% | 0.0% |
| Total electricity consumption | 828,408 | 793,823 | 731,873 | 685,241 |
| from non-renewable sources | 450,659 | 518,456 | 517,895 | 685,241 |
| from renewable sources | 377,749 | 275,367 | 213,979 | – |
| Proportion of electricity consumption from renewable sources | 45.6% | 34.7% | 29.2% | 0.0% |

We have used the heating value for the conversion of primary energy consumption.

In addition to the technological upgrade of our plants, electrification in conjunction with the switch to renewable energy sources for our plants with significant Scope 1 emissions also plays an important role in the context of our decarbonization strategy.

We continued growing in the financial year 2023. Nevertheless, we succeeded in keeping energy consumption virtually stable in 2023, at 1,901,444 MWh (prior year: 1,889,521 MWh). Specific energy consumption in relation to revenues also continued to decline in 2023.

In regional terms, energy consumption continues to be highest in Europe, where four of our molded glass plants are located. In total, our plants in Europe account for more than two-thirds of our energy consumption.

**Energy consumption in MWh in relation to our revenues[6] (energy intensity)**

MWh per EUR m
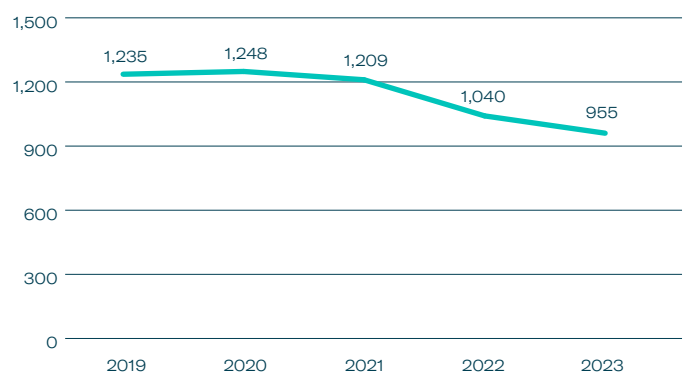


| | 2019 | 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|---|---|
| | 1,235 | 1,248 | 1,209 | 1,040 | 955 |

| In tons $CO_2$ equivalents (t $CO_2$e)[1] | Location-based calculation method | | | Market-based calculation method[2] | | |
|---|---|---|---|---|---|---|
| | **2023** | 2022 | Base year 2019 | **2023** | 2022 | Base year 2019 |
| **Scope 1 emissions[3]** | **262,029** | **280,030** | **264,803** | **262,029** | **280,030** | **264,803** |
| *thereof from natural gas combustion* | *217,164* | *224,302* | *209,050* | *217,164* | *224,302* | *209,050* |
| *thereof process emissions from melting processes[4]* | *37,390* | *46,856* | *43,868* | *37,390* | *46,856* | *43,868* |
| **Scope 2 emissions** | **322,240** | **286,035** | **282,724** | **193,153** | **215,279** | **305,426** |
| *thereof from purchased electricity* | *321,455* | *285,268* | *282,016* | *192,368* | *214,512* | *304,718* |
| **Scope 1 and 2 emissions** | **584,268** | **566,065** | **547,527** | **455,181** | **495,309** | **570,230** |
| **Scope 3 emissions** | **452,649** | **420,084** | **297,051** | **452,649** | **420,084** | **297,051** |
| *thereof from purchased raw materials[5]* | *349,506* | *335,096* | **228,087** | *349,506* | *335,096* | **228,087** |

[1] Emissions are calculated in accordance with the Greenhouse Gas (GHG) Protocol.
[2] Market-based factors have been obtained for 77% of our electricity purchased; for the remaining locations, the location-based IEA factors are applied; for the U.S., the EPA factors (eGRID factors) are used.
[3] Unit conversions and Scope 1 emissions from gas and other energy use were determined based on the most recent DEFRA factors and the IPCC report.
[4] We determined our process emissions for our raw materials following the mass balance approach based on the IPCC report.
[5] We calculate our Scope 3 emissions based on secondary data from DEFRA and Ecoprofiles from PlasticsEurope.

In 2023, our $CO_2$e emissions from energy consumption as well as our process emissions (Scope 1 and 2) decreased by 8.1% year on year to 455,181 tons (prior year: 495,309 tons $CO_2$e).

The reduction in emissions was reflected both in terms of Scope 1 emissions (2023: 262,029 tons, prior year: 280,030 tons $CO_2$e) and in terms of our Scope 2 emissions (2023: 193,153 tons, prior year: 215,279 tons $CO_2$e). The reduction in Scope 1 emissions is attributable, in particular, to changes in production at our Moulded Glass plants. Scope 2 emissions were reduced by significantly increasing the share of electricity purchased from renewable sources. In 2023, we met 45.6% of our electricity consumption from renewable sources (prior year: 34.7%). In addition, nine locations sourced 100% of their electricity from renewable energy, with eleven locations procuring some of their electricity from such sources. When switching to renewable electricity, we apply the GHG Protocol Quality Criteria for guidance in selecting suitable sourcing options and instruments.

### $CO_2$e emissions (Scope 1 and 2, market-based) in relation to our revenues[7] ($CO_2$ intensity)

t $CO_2$ per EUR m



| | 2019 | 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|---|---|
| | 410 | 388 | 330 | 273 | 229 |
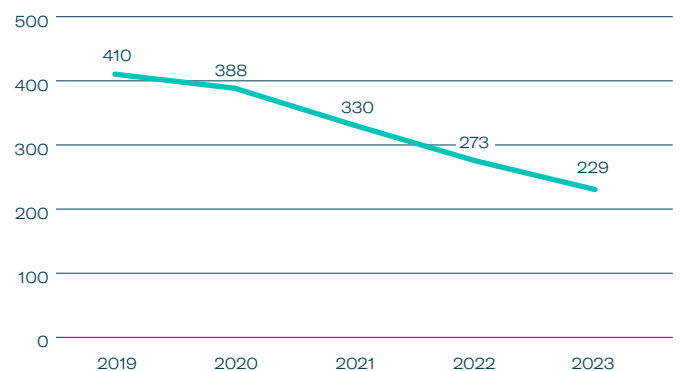
The main portion of the reported Scope 3 emissions comes from the purchase of raw materials. Our coverage here extends to about 80% of our raw material expenditure. A key means of reducing our Scope 3 emissions in this category is the substitution of primary raw materials with secondary raw materials such as recycled PET and external cullet. Our Scope 3 emissions in 2023 increased by 7.8% year on year to 452,649 tons (prior year: 420,084 tons $CO_2$e), which was attributable to growth.

Other activities for which we do not yet currently systematically collect data relate to cutting logistics emissions by means of smart packaging techniques, routing optimization and modal switch in transportation, and reduction of outer packaging, as well as more local raw material sourcing.

We joined the SBTi in June 2023. As a result, we will calculate our full Scope 3 inventory and announce a reduction target for our Scope 3 emissions within 24 months.

[7] Revenues: see Annual Report 2023, Consolidated Income Statement, p. 48.

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# Waste heat instead of natural gas at our location in Bünde

Since October 2023, Buildings 4, 5, and 6 at our Bünde location, as well as the site's offices, have been using waste heat from the compressed air compressor station to power their heating systems.

During the preparation of compressed air, the motor and oil cooling generates a waste heat temperature of roughly 70 to 75 °C in the compressors. That waste heat can be made available for other uses through a water heat exchanger. Following the installation of a heat recovery system, the buildings and their rooms are now fully heated using waste heat from the compressed air generators. A newly added heating manifold with the latest efficiency pump technology transports the heating energy to the appliances already in place in the rooms or offices.

**"Switching to heating technology that works on rest heat and no longer relying on natural gas has the potential to save roughly 2,000 MWh of natural gas in this project, thanks to the use of the efficiency pumps. That corresponds to a reduction in $CO_2$ of more than 360 tons a year!"**

Olaf Posteher, Expert Facility Service Medical Systems



The efficient use of rest heat from our equipment and machinery at the Bünde location acts as an example for resource-efficient and lower-emission production that provides inspiration for the future. The project has tremendous potential to be rolled out at other locations as well and is an important lever for sustainable circular processes.

# Water

We primarily use water for cooling and cleaning processes. The main use of water in glass production is to cool down reject material and to clean cullet or finished products. For example, acid-etched glass packaging must be cleaned after it is taken out of the acid bath. The use of fresh water can be reduced by deploying water treatment systems. In the production of plastic packaging, water is used to cool machinery and compressors. The intensity of use here primarily depends on the type of plastic. For example, PET resin is melted at higher temperatures, which means that more water is needed for cooling than in the case of polyethylene or polypropylene. Our water consumption will increase going forward due to the insourcing of cleaning and sterilization processes associated with syringe production that used to be performed externally.

In this connection, the responsible use of water is important to us. We aim to use water as sparingly as possible and have committed to this in our targets. Decentralized water management activities at our locations are given focus by our two global targets:

◎ At all production locations in high water stress areas, we aim to introduce sustainable water management by 2030 in compliance with Alliance for Water Stewardship certification.

◎ Likewise by 2030, we aim to reduce our overall water withdrawal by 10% relative to 2019.

How the various locations contribute to our reduction target depends on the current scale of water withdrawal and the degree of water stress, which is subject to considerable geographical variation. For this reason, we plan to develop and progressively implement location-specific policies for responsible water use by 2030. We will initially focus here on locations exposed to relatively high physical water stress as defined in the Aqueduct Water Risk Atlas. To identify such locations, we have used this assessment tool to evaluate the exposure of our production locations, and we monitor developments and future changes in order to decide on suitable action at an early stage. In the financial year 2023, we updated the analysis of the locations with increased water stress. According to the analysis, 15 of our production plants (prior year: seven) are currently located in areas with high or very high water stress. These locations account for 62% (prior year: 25%) of our global water withdrawal.

By adhering to the standard defined by the Alliance for Water Stewardship (AWS), we are going beyond the legal requirements in the countries where we operate. AWS is a global collaboration committed to the sustainable management of local water resources. The AWS standard is a universal framework for the sustainable use of water. Its application enables us to conduct a structured analysis of our water consumption at locations with high water stress as well as of the impacts, and to develop and implement solutions for sustainable water management. Our aim is therefore not only to reduce the overall withdrawal of water, but also to ensure that water is used as efficiently and sustainably as possible by taking appropriate actions.

As an initial step, we formed a working group consisting of representatives from the affected locations, defined the steps for implementation, and began identifying the gaps at selected locations in order to meet the standard. In 2022, the seven locations affected until that time started conducting a gap analysis on the AWS standard in order to develop location-specific plans for the implementation of the AWS standard based on this analysis. Those locations expanded and continued those plans in the financial year 2023. Gap analyses and the subsequent creation of action plans for responsible water management in accordance with the AWS standard for the newly identified water-stress locations are planned in the upcoming year, as well as further steps towards implementation of the water management plans for the locations already identified.

The main measures to reduce our water consumption in the financial year 2023 resulted, for the most part, from expansions of closed-loop process water systems and the optimization of our water management processes.

| Water withdrawal by source in m³ | 2023 | 2022 | Base year 2019 |
|---|---|---|---|
| Municipal water supply | 658,430 | 644,979 | 747,710 |
| Groundwater | 415,725 | 455,804 | 242,617 |
| Surface water | 34,037 | 38,360 | 48,955 |
| Rainwater | 7,500 | 7,200 | 0 |
| Total | 1,115,692 | 1,146,342 | 1,039,282 |

Our water withdrawal decreased by 2.7% year on year in the financial year 2023 to 1,115,692 m³ (prior year: 1,146,342 m³). Despite that, our water consumption was 7.4% higher than the figure for our base year. The increase since our base year is attributable to the rise in production volume and the performance of washing processes in connection with our ready-to-fill solutions. We managed to further reduce specific water withdrawal in relation to revenues in 2023.

## Significant reduction in water consumption thanks to visualization

At our Moulded Glass plant in Essen, fresh water consumption increased significantly following construction of a new furnace in 2019. The rise in water use is not only costly, but also has an impact on the environment. An interdisciplinary project team has set out the goal to reduce water consumption. In 2023, enhanced scrutiny during maintenance and repair work led to the discovery and repair of previously unknown leaks. Another particularly effective measure was the installation of a control switch with light visualization at the machine operator station to display the fresh water supply to the machines. Fresh water is needed only temporarily for the process. Most of the time, the water can remain in the circuit. Water consumption is now also being visualized in graphics on the production lines in our MES system. The combination of visual presentation and a signal light during active fresh water consumption has sensitized staff to the topic of water consumption, which has led to a significant reduction in water use.

"Our goal was to reduce water consumption in 2023 by 47% compared to 2019. We not only achieved that goal, we exceeded it by a large margin. In 2023, we consumed 58% less water at our Essen plant than in 2019."

Iwan Berschauer, Process Engineer Moulded Glass

## Water stress situation at our manufacturing locations: overview

**Water stress level**
- ○ Low
- ● Low-medium
- ◐ Medium-high
- ● High
- ● Extremely high

## Water withdrawal in m³ in relation to revenues[8] (water intensity)

m³ per EUR m



746 · 782 · 699 · 631 · 561

2019 · 2020 · 2021 · 2022 · 2023
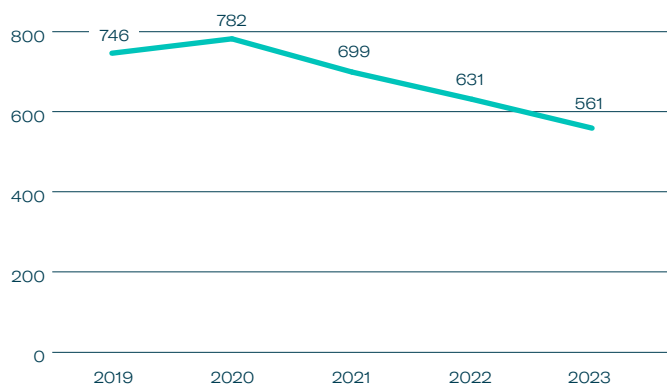
60% of the water we need is sourced from municipal water supplies, and about 37% comes from groundwater.

The regional focus of our water use continues to be in Europe. In total, our plants in Europe account for about 55% of our water withdrawal.

[8] Revenues: see Annual Report 2023, Consolidated Income Statement, p. 48.

# GxCircular (Products and Resources)

GxCircular is the second pillar of our sustainability strategy. It embodies our commitment to resources, sustainable products, and a responsible supply chain.

| | Strategic focal point | Target | UN Global Compact Principles | SDGs |
|---|---|---|---|---|
| | Recycling and waste | Reduce industrial waste sent to landfill from our own production to 0% by 2028, with minimum incineration rate | Principle 7, 8, 9 | 3 GOOD HEALTH AND WELL-BEING / 12 RESPONSIBLE CONSUMPTION AND PRODUCTION / 15 LIFE ON LAND |
| | Ecodesign | By 2023, we will develop Gerresheimer ecodesign principles and apply them in our product development process to 100% of our product innovations | Principle 7, 8, 9 | 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE / 12 RESPONSIBLE CONSUMPTION AND PRODUCTION |
| | Responsible supply chain management | Increase the proportion of strategic suppliers who have recognized the Gerresheimer Code of Conduct for Suppliers to 100% by 2024 | Principle 1, 2, 3, 4, 5, 6, 7, 8, 9 | 12 RESPONSIBLE CONSUMPTION AND PRODUCTION / 17 PARTNERSHIPS FOR THE GOALS |
| | | Increase the proportion of strategic suppliers assessed for environmental and social aspects to 100% by 2024 | | |

In placing our business model on a sustainable footing, we are guided by the principles of the circular economy. Contrary to the precepts of the linear economy, the circular economy is a regenerative system in which resource use and waste production, emissions, and energy waste are minimized by slowing down, reducing, and closing energy and material cycles along a product's entire life cycle.

We aim to contribute to the circular economy both with our own processes and with our products. We believe that innovation and environmental protection go hand in hand. We want to be a pioneer in the development of sustainable solutions for pharmaceutical, as well as cosmetic primary packaging, drug delivery systems, and medical and diagnostic products.

As the transition to a circular economy requires system solutions beyond the domain of any single business enterprise, we attach great importance to cooperation among all stakeholders at every link in the value chain. We assume responsibility for our supply chain — not merely in terms of sourcing recyclable raw materials, but also in terms of ensuring that our value chain is sustainable.

## Recycling and Waste

In the manufacture of our glass and plastic pharmaceutical primary packaging and drug delivery systems, diagnostic systems, and packaging for the cosmetics industry, we aim to help cut global waste by designing our processes and using materials in a way that conserves resources, as well as by developing new, more sustainable products consistent with the circular economy. This claim is the basic principle of our Gerresheimer Management System (GMS).

As a manufacturing company, we generate waste in our production processes. In accordance with the European waste hierarchy, our fundamental aim is to reuse or recycle such waste and to avoid disposal in landfills altogether. Knowing that much of the waste comprises potential raw materials for making different new products, we seek to actively promote such uses.

Our top-level goal is therefore to keep our waste volume as low as possible. At the same time, we want to minimize the impact of our production waste. That is why we have set the following goal:

◎ We aim to reduce the amount of industrial waste sent to landfill from our own production to 0% by 2028. At the same time, we intend to reduce the proportion of waste sent for incineration in order to prioritize material recycling.

Due to our decentralized organizational structure, waste management has not previously been coordinated at a global level. We are now gradually working to systematize our waste avoidance activities on the basis of a more uniform understanding. Operationalization and Group-wide implementation of the target is being developed by our head office team in conjunction with specialist managers from each individual division.

As described in the previous chapter, we are using the Group environmental standard to create a binding framework with consistent minimum standards, especially at those plants without a certified environmental management system. That commitment extends to waste management as well. A comprehensive rollout is scheduled for 2024.

In the coming years, we will continue focusing on improving the granularity of our reporting in order to report transparently on our annual progress, particularly with regard to the target for reducing the proportion of incinerated waste. Our locations will now further develop their programs for the coming years so that they can plan their individual contributions to our targets on a reliable basis and translate them into concrete action.

A key element in reducing our overall waste volume is avoiding reject material and, where possible and permitted under regulatory requirements, returning it to the production process. If we are unable to use by-products in our own processes, we always try to find possible uses for them by channeling them to other operators.

In 2023, we generated 30,624 tons of waste, of which approximately 12% was classified as hazardous and around 85% as non-hazardous waste. The hazardous waste is made up of dusts generated in production, as well as residues containing oil and solvents, fluorescent tubes, and other substances. This year, we started recording waste from construction activities as a separate category. As a result, these quantities are no longer reported as part of the disposal and reuse methods. Doing so allows us to ensure that we only manage production waste when it comes to our defined target.

| Waste quantities in t | 2023 | 2022 | Base year 2019 |
|---|---|---|---|
| Construction waste | 1,022 | – | – |
| Total (with construction waste) | 30,624 | 30,085 | – |
| Hazardous[1] | 3,554 | 4,078 | – |
| Non-hazardous[2] | 26,048 | 26,007 | – |
| Total (excluding construction waste) | 29,602 | – | – |

[1] The waste is classified as hazardous and non-hazardous in accordance with local regulations.
[2] Construction waste was no longer listed in the waste classification, but was instead reported as a separate value for the first time in 2023.

Of our waste volume from production, around 60% is sent for recycling. The proportion of waste sent for incineration with or without energy use is approximately 7%. Landfill waste accounts for 19% (prior year: 16%).

The remaining percentage of other disposal and recycling methods is mainly due to the lack of information at the locations.

### Waste according to recycling and disposal methods



- thereof for recycling
- thereof incineration with and without energy recovery
- thereof disposal to landfill
- thereof other disposal and recovery
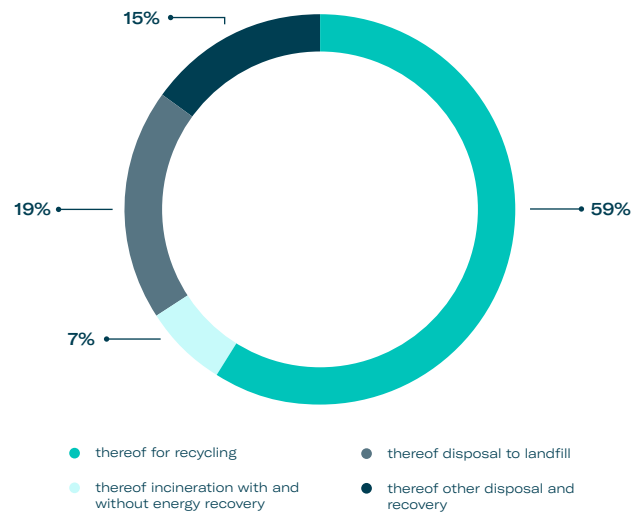
In 2023, 22 (prior year: 20) of our 35 production locations sent 0% of their waste to landfill.

# Ecodesign

Global packaging volumes are steadily increasing, and with them their adverse impacts on the environment, especially in countries that still lack suitable waste collection and recycling infrastructure. Packaging that is not properly disposed of and ends up in the environment can cause significant negative impacts. Proper disposal and avoidance of the negative impacts of packaging waste — especially plastic waste — are consequently an increasingly important environmental policy goal. The transition to a circular economy provides a crucial lever for effectively rising to the challenges associated with a growing global population and the finite nature of natural resources, as well as the rapidly rising quality of waste.

We produce injection vials, ampoules, cartridges, containers for liquid and solid medicines, insulin pens, pen and micro pump systems, inhalers, syringes, and cosmetic containers at our 35 production plants worldwide. Our customers are mostly companies in the global pharma and healthcare industry and the cosmetics industry, with the majority of our revenues generated in the pharma and healthcare industry. As primary packaging, our products thus fulfill a crucial function in those industries for the safe transportation as well as storage and administration of our customers' products. In many cases, the packaging is an integral system component, without which many products would be less user-friendly and safe.

This underlines the importance of laying the foundations for a user-friendly, safe, and high-quality product during the development process, so that we can shape its future environmental impact. Since our customers, with their products, are also distributors of our products, close cooperation with them in the realization of an environmentally friendly product packaging system along the life cycle is of great importance.

That is why we start to identify, assess, and realize potential for applying ecodesign principles at this stage of the process. We define ecodesign as the incorporation of environmental aspects into the product design process with the aim of improving the environmental impact of a product throughout its life cycle — including production, transport, use, and disposal.

We have set the following goal for transparent and measurable disclosure of our ambition:

◎ By 2023, we will develop Gerresheimer ecodesign principles and apply them in our product development process to 100% of our product innovations.

In the past, we have primarily focused on implementing customer specifications. The new approach, however, builds on close collaboration with our customers during the design of the products and production processes as well. Our goal is to go beyond merely ensuring compliance with the legal requirements to incorporate ecodesign principles proactively and systematically.



**Rethink** summarizes strategies aimed at fundamentally rethinking the existing product packaging system as such.

**Reduce** summarizes strategies that focus on resource efficiency by reducing volume, wall thickness, and additional non-essential components and materials to maintain functionality.

**Replace** summarizes strategies aimed at substituting non-renewable primary raw materials with renewable or secondary raw materials and avoiding environmentally harmful materials.

**Reuse** summarizes strategies aimed at the reuse of (partial) components including primary to tertiary packaging materials.

**Recycle** summarizes strategies focused on enabling recycled material streams, through improved recyclability.

To implement this goal, a cross-divisional working group began developing a systematic approach back in 2021. The Gerresheimer ecodesign principles — Rethink, Reduce, Replace, Reuse, and Recycle — were established in 2021 to summarize the relevant strategies in order to develop a sustainable product packaging system that supports the circular economy.

A multi-stage process was developed to put the concept into operation: Ecodesign as an integral part of customer interaction through proactive communication, integration of ecodesign optimization test steps in key sub-steps of the product development process, where a systematic identification of the hotspots and potential takes place, assessment of their feasibility with regard to the identified basic premises, and implementation of the potential with the customer. This always involves the alignment of new concepts and the optimization of existing concepts. At the same time, consideration must be given to the fact that the applicability of the principles and strategies varies by business unit and product and must always be implemented in line with the three basic premises arising from our market environment: Meeting regulatory, quality, and safety requirements; improving sustainability performance; and meeting customer needs.

The individual divisions spent the financial year working on the implementation of the defined adjustments to the new product development process, as well as training the colleagues involved in the development process. In the financial year, 93% of new product developments underwent the defined ecodesign evaluation process in order to identify potential for improving their environmental impact. Because of the delays in rolling out the approach at three locations, we fell short of 100% target attainment in 2023.

From 2024 on, we will continue using the goal as an annual target and keep striving for 100% coverage. Enhancing and refining the approach (i.e., improving the methods and processes) will be a focal topic once again in 2024. The aim is to learn from the experience gained in the first year of application.

The majority of the ecodesign aspects applied in our existing product portfolio can currently be categorized under substitution of primary raw materials with secondary raw materials, use of alternative raw materials, reusability, weight reduction, and improvement of transportation efficiency by design configuration.

Additional information on our product solutions and ecodesign approaches can be found on our website.

## Pilot project on product life cycle analysis

We aim to support our customers in our role as an expert provider of solutions, even when it comes to questions concerning the sustainability of our packaging and administration systems. To do so, we need sound knowledge of the associated environmental impact. Product life cycle analysis can help us identify the right ways to reduce our solutions' impact on the climate. In 2023, we launched a pilot project to determine the carbon footprint of two products on the basis of primary data. The goal is to use the findings to choose the right ecodesign focus. Doing so will allow us to take action precisely where the greatest sustainability potential lies by embracing the ecodesign approach: reduce, recycle, reuse, and replace.

**"Product life cycle analysis enables us to work with our customers to make the right decisions about improving our products' sustainability performance."**

Sine Gaunitz, Sustainability Manager Primary Packaging Plastics

# Responsible Supply Chain Management

As a manufacturer of high-quality pharmaceutical primary packaging, our molded glass plants primarily use quartz sand, soda, and soda lime as raw materials to make glass, along with other additives in small quantities. The production of plastic primary pharmaceutical packaging and of complex drug delivery systems like insulin pens and inhalers requires energy and, above all, specialist resins such as polyethylene, polypropylene, and polystyrene. We additionally use small quantities of what are referred to as conflict minerals.

We use small quantities of minerals such as tin, tungsten, tantalum, and gold (so-called "conflict minerals") or their derivatives in the manufacture and refinement of our products. As part of the purchasing process for such conflict minerals, our suppliers are obliged to submit certificates on the proper sourcing of these raw materials. That way, we can ensure that our suppliers have not obtained the raw materials from countries that finance armed conflict or contribute to human rights violations by mining and trading in them, as clearly stipulated both in the Gerresheimer Supplier Code of Conduct and in our "Declaration on Conflict Minerals." We verify that the suppliers have the required certificates and provide our customers with the bundled information concerning the countries of origin of minerals and the smelters and refineries used along the supply chain in a Conflict Minerals Reporting Template (CMRT) certificate.

Reliable supply and competitive costing are at the core of our procurement activities. Integrating sustainability into supplier management enables us to make our supply chains more resilient and enter into long-term relationships with suppliers.

As our divisions and business units deploy different production technologies and production is distributed worldwide across Europe, North America, South America, and Asia, our procurement is largely decentralized. Energy and goods or services not relevant to production, such as access to data networks as well as hardware and software, are predominantly sourced centrally.

Our supplier management requirements are firmly established in the Gerresheimer Management System in the chapter "Supplier Quality Procedures," and therefore apply to all locations worldwide. All new suppliers are subject to a qualification process before they are approved to supply materials or services.

The first step in this process for our strategic[9] suppliers is the recognition of the Gerresheimer Supplier Code of Conduct, in which we have formulated our expectations and requirements for our suppliers. Our previous principles are completely revised in the Code, which was published in the financial year 2022. The Code is based on international standards such as the principles of the UN Global Compact, the Universal Declaration of Human Rights, the ILO Core Labor Standards, and the OECD Guidelines for Multinational Enterprises. It covers the topics of ethics, labor and social standards, or human rights, health, and safety, as well as environmental protection.

Clearly communicating our expectations with regard to sustainability creates the necessary transparency for our suppliers.

◎ Our target is for 100% of our strategic suppliers to have acknowledged our Gerresheimer Code of Conduct for Suppliers by 2024.

As of the close of the financial year, 65% (prior year: 31%) of our strategic suppliers had provided written assurances of their compliance with the Supplier Code of Conduct.

We verify compliance with the Code of Conduct for Suppliers as part of our qualification and re-evaluation processes. In addition to the Supplier Code of Conduct, our interactions with suppliers are governed by the Gerresheimer Compliance Program and the Purchasing Policy and Procedural Instructions.

To maintain quality in procurement over the long term and ensure continuous improvement in supplier performance, all strategic suppliers undergo an annual performance review, and supplier audits are carried out at regular intervals. Environmental and social evaluation criteria likewise form part of this review.

[9] Strategic suppliers are suppliers from which we obtain materials or services that are used directly in our products during processing or that could have a material influence on the quality of the end product.

In addition to providing information by responding to a question-naire, the qualification process for strategic suppliers also entails an on-site or virtual audit. Around 80% of our locations include environmental or social requirements in this qualification process.

Our approach to screening new and existing suppliers with regard to environmental and social aspects has been revised by a working group established in 2021 to meet the requirements of the German Supply Chain Due Diligence Act. The realignment includes a global standardization and shift to a common, risk-based approach to ensure that we identify, assess, and tackle the key sustainability risks in the value chain for all suppliers, not just strategic ones. All suppliers were analyzed on the basis of an investigation of country and industry risks using automated software (abstract risk assessment). Up-to-date and objective analysis is ensured through constant updates, monitoring of live news, and a review of over 100,000 data sources. After that, the suppliers are classified on the basis of the findings of the abstract risk assessment. Suppliers that have been classified by the abstract risk assessment as having a critical action priority and account for more than 1% of the division's purchasing volume, as well as strategic suppliers with a critical action priority (regardless of the purchasing volume), are considered to be suppliers with a potentially increased human rights and environmental risk. They are subject to the concrete risk assessment. The risk assessment is performed preferably by way of the software already mentioned. Alternatively, a manual assessment may be performed. It includes the following aspects: Nature and scope of business activity, probability of occurrence, severity of violation or consequences, number of people affected and irreversibility, ability to influence outcomes, and the Company's contribution to causing individual risks or risk areas.

Our aim under the sustainability strategy remains unaffected by the revised process for complying with the German Supply Chain Due Diligence Act.

◎ Our target is for 100% of our strategic suppliers to be assessed by 2024 in our supplier qualification process and to be subject to the related re-evaluation in respect of environmental and social aspects.

The newly introduced software enables us to assess more suppliers in terms of environmental and social aspects in less time, which allowed us to evaluate 55% of our strategic suppliers in this regard in 2023 (prior year: 28%).

In 2023, 31 (prior year: three) suppliers with a potentially negative environmental impact and 32 (prior year: zero) suppliers with a potentially negative social impact were identified. The significant increase results from the realignment of our assessment approach. Next, we will conduct further analysis on potential negative impacts, initiating case-specific measures to remedy them.

There were no incidents in the financial year 2023 that led to termination of a supplier relationship for any of the above reasons.

Corresponding measures in the interest of risk minimization were taken as a result of the findings. In order to harmonize the overall approach across all divisions, the continuous monitoring of risks in our supply chains and engagement with suppliers on preventive and corrective actions will be overseen by a group of experts consisting of representatives from each division. The concept was implemented in 2023 and will undergo further optimization in the following financial year.

# GxCare (People)

GxCare is the third pillar of our sustainability strategy and embodies our commitment to employees and to the communities among which we operate as a business enterprise.

| | Strategic focal area | Target | UN Global Compact Principles | SDGs |
|---|---|---|---|---|
| | Employee satisfaction | Rank among the top 25% of employers rated in the Employee Net Promoter Score by 2028 | – | 3 GOOD HEALTH AND WELL-BEING   8 DECENT WORK AND ECONOMIC GROWTH |
| | Health and occupational safety | 80% reduction in lost time injury rate by 2028  ISO 45001 certification for 100% of locations by 2023 | Principle 1 | 3 GOOD HEALTH AND WELL-BEING   8 DECENT WORK AND ECONOMIC GROWTH   12 RESPONSIBLE CONSUMPTION AND PRODUCTION |
| | Community engagement | Annual commitment from 100% of locations to "school and education," "health and well-being," or our sustainability focus topics by 2023 | – | 3 GOOD HEALTH AND WELL-BEING   4 QUALITY EDUCATION   11 SUSTAINABLE CITIES AND COMMUNITIES |

In 2023, we initiated a sweeping realignment of our human resources strategy. As part of the "Gx Care" pillar of our sustainability strategy, we completed the transformation from "Human Resources" to "People & Organization" (P&O). The newly established People & Organization Council, consisting of representatives from the divisions and global functions, acts as a central management and decision-making body. An additional alignment body also ensures consistency in strategy development and implementation through regular meetings of global P&O managers. The monthly calls with the entire P&O community strengthen global exchange and the joint alignment.

Our globally oriented P&O strategy "formula People & Organization (P&O)" provides the framework for the measures and programs at all our locations worldwide. The goal is to create an efficient organization that is fit for the future; attract, retain, and continuously develop qualified employees; ensure safety and health in the workplace; promote diversity and equal opportunities; and improve both working conditions and the common good overall.

The strategic pillars of the formula People & Organization strategy are:

> Empowering Culture & Leadership: Focus on the development of an affirming culture and effective leadership.
> Fit for Purpose, Transformative Organization: Strive to create an adaptable and agile organization.
> Develop: Focus on building up a robust talent pipeline and the continuing development of our employees.

> Attract: Aim to be seen as a respected employer and reliable business partner.
> Retain: Commit to increasing employee well-being and positively influencing the communities in which we are active.
> Agile Digital and P&O Transformation: Emphasize an agile digital strategy, coupled with an integrated P&O transformation.

In late 2022, we started rolling out the new Gerresheimer Code of Conduct, which we continued doing in 2023. The Gerresheimer Code of Conduct outlines our main ethical guidelines and emphasizes the importance of respect, inclusion, and professionalism. It provides clear guidelines for our employees actions and reflects the core values of our company. Its active implementation helps promote trust and integrity throughout our organization. With the global rollout more than 80% completed, 9,400 employees have either received training on the Code of Conduct or have signed the Code of Conduct pledge.

In chapter A, "Employee Systems," the Gerresheimer Management Strategy (GMS) defines processes and tools for the implementation of our global strategy, sets Group-wide standards, and provides both methods and tools for advancement, leadership, and employee participation. All locations are evaluated annually in self-performed and centrally coordinated assessments to review the implementation of these standards.

## Our Employees

We produce in the regions where our customers and markets are located: at 54 locations (including 35 production locations) on four continents. The Gerresheimer Group had 11,660 employees as of the end of the financial year 2023 (prior year: 11,062) and employed a total of 856 temporary staff as of November 30, 2023 (prior year: 1,295).

As a Group with a long tradition in Germany, we continue to have a strong presence here. At the end of the financial year, we employed 4,106 employees at ten locations across Germany (prior year: 3,845). We employed 2,577 employees in other European countries (prior year: 2,423), 1,199 employees in the Americas (prior year: 1,144), and 3,778 employees in the emerging markets (prior year: 3,650).

## Employee Satisfaction

Our employees are the cornerstone of our business success. The satisfaction of our employees, their commitment, and their knowledge are the most important drivers of our corporate success, paving the way to achieving our goals. Employee development, cultural initiatives, and a global talent management concept all have a positive impact on employee satisfaction. The structure of these initiatives is described in detail in the People Development section of this chapter. We use the Employee Net Promoter Score (ENPS) as an instrument to measure and visualize the increasing satisfaction of our employees. The ENPS is an indicator of employee satisfaction and is measured in our annual employee survey via the question on willingness to recommend Gerresheimer as an employer. The ENPS ranges from -100 to +100.

Our goals for employee satisfaction are to:
› Continuously improve the ENPS to become one of the top-rated employers
› Reach an ENPS of more than 20 by 2028 to join the top 25% of the rated companies

Our employee surveys are used to measure the satisfaction of our employees, obtain feedback, and initiate improvement measures. The last global pulse survey took place in the  financial year 2022. Right now, we are busy deriving and implementing measures, and are preparing the upcoming employee survey for the financial year 2024.

## From Global HR to Global People & Organization

Our global human resources philosophy is evolving. One key area of focus is how we view the people and culture within our organization. That is the reason we renamed this department Global People & Organization (P&O) in 2023.

**"This move is the next step in the transition from a traditional administrative HR model to a more holistic P&O model that is aligned with our strategy, promoting human capabilities and organizational performance — a clear sign of our commitment to enabling our transformation into an innovative system and solution provider, which is essential for our further growth."**

Katja Schnitzler, Global Senior Vice President
People & Organization



The new name reflects a conscious decision to redefine the role of human resources — away from traditional responsibilities and duties, and toward a more integrated and holistic approach that emphasizes the importance of each employee within the company. Going forward, the P&O department will play a central role in implementing strategies that aim to create and foster an efficient organizational structure and a positive corporate culture. The goal is to establish a working environment that promotes both personal development and collective success, with the aim of increasing the overall performance of Gerresheimer.

# Education and Training

In line with our value-based corporate policies, and against the backdrop of demographic change, we see vocational training as an important goal to recruit young talent early, provide the best possible training, and secure long-term employee loyalty. The different training requirements are taken into account in each division. Our vocational training programs prepare young employees for their future responsibilities. Since Gerresheimer AG went public in 2007, Gerresheimer has trained over 3,300 young people in more than 20 occupations.

Our goals for training are to:
› Internationalize and expand training activities in professions with a shortage of skilled labor
› Improve the quality of the practical training elements

Gerresheimer employed 123 trainees including dual students (prior year: 120 trainees) in Germany as of November 30, 2023, putting the training rate in Germany 0.1 percentage points below the prior year at 3.0% (prior year: 3.1%).

The Gerresheimer Medical Systems locations achieved outstanding success in the field of vocational training in the 2022/2023 training year, such as the 2023 Günter Schwank Award for having one of the best-performing plastics process engineering apprentices in Germany and special recognition for its work in the field of human resources management from the Regensburg Chamber of Industry and Commerce for its apprentice exchange program.

# People Development

In addition to our training programs, we constantly invest in the professional, methodological, and personal development of our workforce with a view to attaining our corporate goals and securing our long-term success. Through this investment, we always seek to align our global corporate goals with the individual career aspirations of our employees.

Our goal for people development is to:
› Promote employee advancement and training based on an increase in the number of hours spent in training to 18 hours per employee in the years ahead (voluntary training sessions)

This target is supported by the following subtargets:
› Expand the leadership program globally
› Expand the global talent program
› Internationalize the trainee program

To offer our management staff worldwide access to tailored development programs, we are constantly expanding our leadership programs. The programs have undergone a pilot phase and make it possible for employees in leadership positions to prepare for the current and future challenges associated with their roles.

Launched in 2022, the "Leadership Touchdown" program for executive management was expanded to North America in 2023 with the first module, "Empowering Transformation." The program was already available in Europe and Asia. In 2023, 41 members of management staff took part in this training around the world.

The "Leading with Heart and Mind" leadership program for middle managers was continued and expanded. A total of 111 managers took part in the training in Germany in the financial year 2023 (modules I and II). Alongside Belgium, France became the second European location to roll out the leadership program. Rollouts are in the works at further global locations.

To encourage qualified employees to advance their skills and foster their loyalty to the company in the long term, we offer a variety of target group-specific talent programs that we are constantly expanding.

Our newly developed global talent program "formula Operational Lead" is helping us secure new staff for our operational management while taking targeted steps to maintain Gerresheimer's core capabilities and expertise in production. The program began in 2023 with twelve global talents who have the potential to take the next career step into critical leadership positions in production.

The formula GT (Gerresheimer Talents) global talent program launched in 2021 to identify and promote high-potential employees within the Group was successfully completed in the reporting year 2023. A new generation is expected to begin in 2024.

In addition, we offer the "g graduate" trainee program for university graduates. The round initiated in 2023 welcomed a number of European participants. The next goal is global participation following the start of the next round in 2025. Since the program started in 2017, approximately 90% of all trainees who completed the 18-month trainee program have been successfully taken on in ongoing employment with the Company.

Our corporate strategy also provides for the ongoing development of our global leadership culture. We aim to establish a value-based management culture characterized by participation, mutual collaboration, and trust, which is why we continued with module III of the global TRIBE Leadership initiative (TRIBE = Teamwork, Responsibility, Integrity, Bold Innovation, Excellence), which was launched in 2020. The implementation continues to take place via a global Train the Trainer concept, which ensures that all managers are given the opportunity to take part in the TRIBE Leadership training courses.

To promote the advancement and qualification of our employees, we offered more coaching, training, and advancement programs at a local level. In the financial year 2023, we provided our employees around the world with a total of 242,308 hours (prior year: 123,397 hours) of voluntary training and training required by law. This corresponded to 21.5 hours per employee (prior year 11.4 hours) in the financial year 2023. Of that amount, 221,028 hours were attributable to voluntary training, which corresponds to 19.6 hours per employee.

## Diversity and Equal Opportunities

We respect and appreciate those around us, foster diversity as an important factor in our success as a business, and create a working environment in which people from a wide variety of backgrounds — and with diverse preferences, abilities, and disabilities — feel valued so that they can work together successfully. This is embodied in the Gerresheimer Diversity & Inclusion policy and the Corporate Responsibility Guideline, which provides a framework for the entire Gerresheimer Group. Gerresheimer draws on talent from all over the world in order to make optimum use of the Company's potential.

Our goal for diversity and equal opportunities is to:
› Continue fostering diversity and equal opportunities

One of the measures already initiated in the financial year 2022 with this goal in mind is "formula WE," which aims to promote and empower women in a business context. The strategic focuses of formula WE include the topics of working environment, representation of women, and employer branding. formula WE is led by a team of 15 women from 11 different countries.

Female employees make up 34.7% of the workforce (prior year: 32.4%). Owing to the sometimes physically demanding nature of blue-collar work, there are naturally only a small number of female applicants for such positions. Overall, the percentage of women in the first two levels of management was 24.2% (prior year: 25.3%). The separate percentages are 23.5% (prior year: 22.8%) for the first management level and 24.6% (prior year: 26.9%) for the second management level. The global percentage of women in management positions at Gerresheimer should reflect the share of women in the Company's global workforce. Gerresheimer is working continuously to increase the percentage of women in management positions.

Other activities are reflected in the diversity of the employee structure. In the financial year 2023, employees from 74 nations (prior year: 75 nations) worked at Gerresheimer; 64.8% of employees worked outside of Germany (prior year: 65.2%). As a globally operating Group, we also rely on an international management team. Citizens of countries other than Germany accounted for 39.8% of top-level managers as of November 30, 2023 (prior year: 39.3%). A total of 15 nations are represented in our executive management (prior year: 16 nations).

## Labor and Social Standards

As a globally operating company, our actions have an impact on people and society. At Gerresheimer, we are aware of this responsibility and are committed to behaving with integrity along the entire value chain. We respect and protect human rights as well as the labor and social standards of our employees and business partners.

Our goals for labor and social standards are to:
› Reduce the risks associated with labor and social standards to ensure corporate legal compliance
› Complete the roll-out of the global Code of Conduct at all locations worldwide

We are fully committed to respecting, supporting, and protecting labor and social standards as well as human rights for our employees and temporary staff at our locations worldwide. This commitment has been anchored in our Corporate Responsibility Guideline for many years and is upheld by local units at our locations. It was already set out in even more detail in our global Code of Conduct published in 2022.

In keeping with local laws and international conventions — such as those of the International Labor Organization (ILO) — we do not tolerate child and forced labor at Gerresheimer anywhere in the world. Local collective bargaining and other agreements ensure freedom of assembly for our employees at locations where collective bargaining agreements apply and taking local law into account.

To support our objectives, we began the global roll-out of Gerresheimer's Code of Conduct at the end of the financial year 2022. The Code of Conduct applies to all boards, leaders, and employees at all Gerresheimer companies. Management staff at all Gerresheimer companies are obliged to enforce the Code of Conduct in their area of responsibility. This includes in particular their duty to integrate the Code of Conduct in daily business processes. The existing training program will be expanded to cater to elements of the Code of Conduct. Any violations of the Code of Conduct can be reported via the whistleblower system and the internal complaints service.

Additionally, we initiated a process for specific risk analysis in keeping with the provisions of the German Supply Chain Due Diligence Act in the financial year. All locations were asked to fill out a detailed questionnaire on the topic of human rights.

In the financial year 2023, there were no (prior year: three) confirmed cases of discrimination in connection with our internal processes.

Workplace codetermination is institutionally established at Gerresheimer in Germany by means of the Group Works Council, which looks after the interests of our employees. The Group Works Council comprises 16 employees (prior year: 15) — three women and 13 men (prior year: two women and 13 men).

With arrangements such as part-time programs, mobile working and flexible work hours, we continue to pursue our efforts in many countries to help employees strike a balance between their work and family life and make it easier for them to care for children and family members. A total of 481 employees worldwide were employed part-time as of the end of the financial year 2023 (prior year: 410), corresponding to 4.1% of the workforce (prior year: 3.7%). Gerresheimer employees have the option of taking parental leave, including in countries where there is no statutory provision for doing so. A total of 224 employees made use of this option in the financial year 2023 (prior year: 246).

Regarding employee remuneration, we attach great importance to ensuring that pay is nationally and internationally competitive and that there is no gender pay gap. We back this up by benchmarking against our peers and by applying objective job grading in areas such as executive management and at some locations across all levels of the hierarchy. Additionally, many of our employees are subject to binding pay scales under collective agreements, which rule out gender-specific pay gaps for equivalent work.

## "g graduate" trainee program

Our g graduate trainee program lets us foster young talents and prepare them for a successful career within our company. By training our trainees in-house and making it possible for them to gain practical experience abroad as well, for example, we build a strong foundation for future specialists who are already familiar with our corporate culture and philosophy. At the same time, the trainee program ensures that we retain highly qualified specialists and secure the long-term success of our company.

"My time abroad in Chicago Heights has been my personal highlight of the program so far — one that stands out alongside the exciting modules. My time there was an incredibly enriching experience. Getting to know different working cultures had a tremendous personal and professional impact on me, plus it gave me valuable insights."

Carolina Lübbert, Trainee Global People Development

Our remuneration policy provides for a variable element in addition to fixed pay for a variety of positions. For our global executive management, we also have a Mid-Term Incentive Program relating to the past three financial years.

Gerresheimer provides employees at many locations with additional benefits on top of financial remuneration components. These include a company pension scheme, subsidized meals, subsidized public transport, and group accident insurance.

Our pay levels also exceed the local minimum wage in the emerging markets of Brazil, Mexico, India, and China.

## Health and Occupational Safety

As a manufacturing company, responsibility for the health and safety of our employees is our number one priority. We want to provide all employees with a safe working environment from which they return home fit and healthy every day. Occupational safety must remain our most important priority, day in day out.

We further elaborated on this in 2020 by adopting the following core health and occupational safety principles:
› Occupational safety and health has top priority.
› We actively develop and promote a health and safety culture.
› We require our plant managers to permanently and visibly carry out their leading role in promotion of occupational safety.
› All managers are required to behave in an exemplary manner and ensure that all employees are fully informed about instructions, the legal regulations, hazards, and protective measures.
› We do not accept violations of safety rules at any level.

We want to ensure that occupational safety is a focus topic in every plant, every day, and that everyone works together to achieve this. We are convinced that occupational safety benefits not only from good processes, but also from a safe work culture and daily awareness of the issue. We intend to continue working in this regard, with the aim of avoiding every lost time incident.

By 2028, we are targeting an 80% reduction in our lost time incident rate (number of lost time incidents resulting in more than one absence days per million hours worked). This equates to a reduction in the lost time incident rate from 13.4 in the benchmark year of 2019 to 2.7 in 2028.

To provide suitable conditions for this purpose, we also plan to introduce an occupational health and safety management system at all production locations by the end of 2023 and have it certified to ISO 45001.

In 2023, global responsibility for the topics of health and occupational safety with Occupational Excellence and our Gerresheimer Management System (GMS) was transferred to the department Global Operations.

The **Gerresheimer** Group has initiated a week dedicated to occupational safety at all of its plants.



Occupational Safety Week gives employees at our locations worldwide an opportunity to learn about various aspects of occupational safety through a wide variety of creative offerings.

Alongside global coordination and management, there are local occupational health and safety experts at each production site available. The safety awareness of our employees and the necessary qualifications and up-to-date expertise of the experts at our locations are ensured by regular training courses. A total of 828 employees (prior year: 464 employees) around the world are members of formal occupational safety committees that verify and ensure compliance with all standards and safety regulations.

To strengthen our global safety organization and promote exchange on safety, a global Occupational Safety Council was established in 2020 with representatives from each business unit. The Council is tasked with fine-tuning and uniformly implementing occupational safety standards and processes within the Group.

Our standards and processes are based on the fundamental occupational safety policies enshrined in the Gerresheimer Management System (GMS). The basic requirements of the GMS are regularly assessed by the locations themselves. This takes place on an online platform using a standardized questionnaire that allows us to compare the implementation status across different locations and track implementation of specific improvement measures.

The process of systematic lost time incident analysis, including the training of those responsible at all producing locations, has been undergoing a rollout since 2022.

To strengthen occupational safety and safety awareness at a local level at the plants, the global Occupational Safety Council held a global Occupational Safety Week for the first time in June 2023. As the week's main topics, the Council proposed campaigns on the main lost time incident categories (trips, slips, and falls), the failure to lock out and tag out, and the main kinds of injuries (bruises and contusions on hands and fingers). Based on the suggestions, the teams at the plants came up with a wide range of activities, with many employees at the locations gathering to watch our CEO's kickoff video together. Training sessions and demonstrations on proper first aid, resuscitation, and fighting fires were on the agenda at many locations, as were campaigns on proper protective gear, such as measuring feet for protective footwear. Meanwhile, quizzes and games kept the mood light and enjoyable. At the same time, each team published short accounts of their activities in images and videos on our intranet.

Because Occupational Safety Week was such a success, the Occupational Safety Council has decided to provide regular reports on activities related to the topic on our intranet. In addition, we have initiated a Safety Talk, where we come together with safety experts from the plants once a quarter in a live format to share their experience and knowledge on the topic of occupational safety for interested employees worldwide.

Another element of our occupational safety strategy is the adoption of a Group-wide occupational health policy. In it, we address the issue of lost time incidents and occupational diseases, plus we lay out our corporate culture in greater detail by defining binding guidelines for occupational health and safety.

Focus plants with a high lost time incident rate were visited together with the representative of the respective business unit from the Global Occupational Safety Council. The goal of the visit was a comparison of the corrective and preventive measures defined by the focus plant in order to improve the occupational safety situation. The status of the technical, organizational, and personal standards of the occupational health and safety management system was also reviewed during the visits and compared against existing best practices from other plants.

Our plants track and analyze occupational safety indicators locally and implement suitable improvement measures. The indicators are reported on a monthly basis in our global reporting system and are published in an occupational safety dashboard for all plants, business unit and division managers, and the Management Board. In addition, occupational safety is a standard topic in the business reviews held three times a year between the Management Board and the divisions, as well as a subject in the operational and strategic planning process.

**Lost time incident rate:**
Lost time incidents per million hours worked



| Year | Value |
|------|-------|
| 2019 | 12.81 |
| 2020 | 10.95 |
| 2021 | 8.63 |
| 2022 | 7.49 |
| 2023 | 6.43 |
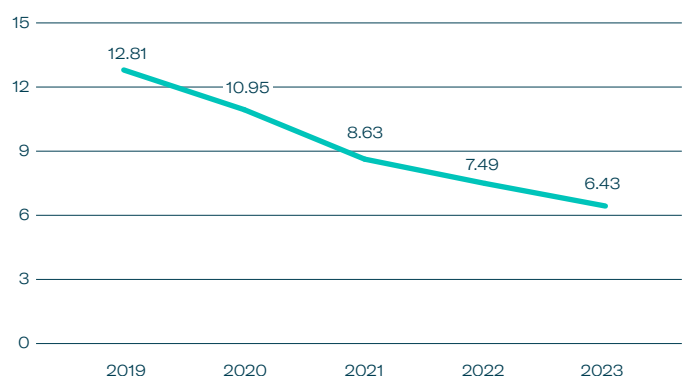
**Days lost:**
Days lost due to lost time incidents
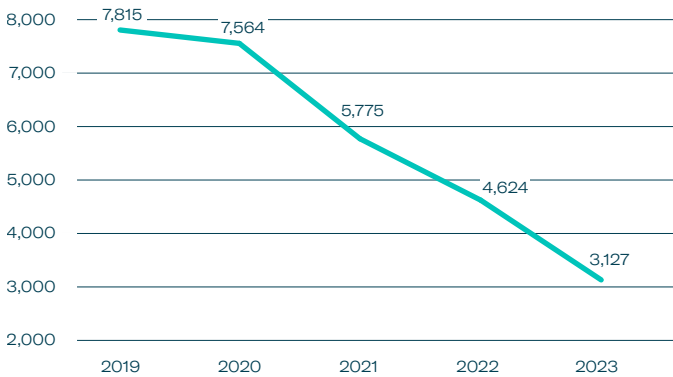


The global lost time incident rate was 6.43 (prior year: 7.49). The number of lost time incidents resulting in more than one absence day was 144 (prior year: 161). Most such incidents occurred in Germany (96; prior year: 117), followed by Europe excluding Germany (17; prior year: 23), the emerging markets (19; prior year: 15), and North America (12; prior year: 6). In total, lost time incidents resulted in 3,127 days lost (prior year: 4,624), representing a reduction of 1,497 days. As in the prior year, we had zero fatal incidents of employees or staff from third-party companies in the financial year 2023. Due to the nature of their employment, 3,230 employees (prior year: 520) have an increased risk of job-related illnesses. This year, we added a catalog of occupational diseases that can typically be expected to the query of occupational diseases. As a result, this number has increased significantly.

A further six production stites obtained ISO 45001 certification in 2023, taking the certification level to 86% in total (prior year: 71%). The five remaining locations (Anapolis, Butanta, Chalon, Forest Grove, Wertheim) have taken steps to start preparing for certification. Two locations are expected to obtain certification shortly after the end of the financial year. Another plant will obtain its final certification in the first quarter of 2024, as the first qualification level revealed the need for corrections. Two plants are expected to need until 2025 for certification due to the requirement for extensive technical measures.

We offer a broad spectrum of measures at many plants to keep employees physically and mentally fit and help them maintain a healthy lifestyle throughout their careers and beyond. These include health days, Take Your Bike to Work Day, fruit baskets, and ergonomically designed workplaces.

# Community Engagement

We firmly believe that we can deliver better results in the medium to long term if we measure our actions according to social concerns as well as economic factors, which is why we aim to commit to the Sustainable Development Goals in the local communities in which we operate. The Company's responsibility in this regard is anchored in our Corporate Responsibility Guideline.

Our delivery on social responsibility is focused on where we operate, meaning the immediate surroundings of our locations worldwide. In line with our vision of becoming, through our products, the leading partner for solutions that improve health and well-being, we target our social involvement on topics that have an impact in this area and a direct link to our business activities.

We have translated this aspiration into a measurable target:

◎ By the end of 2023, we want 100% of all locations to contribute annually to projects relating to health and well-being, education, or to the focal topics of our sustainability strategy.

Adopting this target is intended to supplement the contribution we make in our core business to the United Nations Sustainable Development Goals (SDGs), notably "Good health and well-being" (SDG 3) and "Quality education" (SDG 4).

Our plants plan the activities decentrally and implement them on their own responsibility. They decide for themselves what projects they would like to contribute to in our focal areas. The type of involvement can also take on a variety of forms, including volunteering, non-cash donations, and cash donations.

Many locations have already contributed to the focal areas referred to above for many years. In our sustainability strategy, we have now finally made our approach mandatory for all locations. We further enhanced our systematic structure for planning various activities and tracking them against specified criteria to place our new objective within a solid framework. We aim to ensure that our locations select projects that have a positive long-term impact and enhance the specified focal areas.

This year, we published our Community Engagement Guideline in order to define a standard, global set of criteria for this commitment to further focus and add more detail to the scope of activities and financial contributions.

We have implemented clear rules governing charitable donations and the awarding of consulting contracts with the aim of preventing donations or contributions being made to governments, political parties, politicians or organizations with extremist objectives. Substantial donations require approval and are subject to the Group's strict compliance regulations.

The majority of our social involvement in the financial year 2023 came in the form of donations to and sponsorship of local nonprofit organizations in the vicinity of the individual plants, and collaborations with schools and educational institutions. Employees at several locations also took part in volunteering activities.

All in all, 75.7% (prior year: 78%) of our locations were involved in projects relating to health and well-being, education, or the focal topics of our sustainability strategy in the financial year. As a result, we fell short of the target of 100% involvement of all manufacturing locations in the most recent financial year. We are aware that our locations' community engagement makes an important local contribution. That is why we see achieving the goal of 100% coverage as an ongoing process and have translated 100% coverage into a permanent target that we would like to achieve on a yearly basis. To this end, we will strengthen our partnership with those in charge of the matter at a local level and provide a pool of ideas relating to possible activities in the year ahead.

## Plant tour for the youngest members of our community

At our location in Zaragoza, our staff offered elementary school children a glance at our production processes. A total of eight classes, with around 150 children, visited our facilities where we tailored the content to suit the curiosity and understanding of the young minds. During the tour, the pupils got to know our PET-based product Duma PET and learned about the relevance of sustainable packaging. At the end of the tour, each child received a Duma PET filled with candy as a souvenir of their day at Gerresheimer. For us, investing in education and building a bridge to the younger generation are important contributors to a sustainable future.



Our colleagues Jorge Cativiela (R&D Manager) and Francisco Pascual (Quality Manager) with participating schoolchildren.

# Ethical Business Conduct and Compliance with the Law

All Gerresheimer companies must be managed responsibly in accordance with ethical business principles and in compliance with the prevailing rules and the law. This is vital to Gerresheimer's success as a global Group. For Gerresheimer, legally compliant conduct is not only the basis for responsible corporate governance, it also deepens the trust that our business partners, shareholders, and the general public invest in our Company and our workforce.

## Group-Wide Compliance Management System (CMS)

The Group-wide CMS is based on policies adopted by the Management Board. The CMS has the primary aim of ensuring that all Gerresheimer Group employees adhere to applicable laws and our internal rules to avoid compliance infringements and minimize compliance risk. The CMS includes a range of preventative measures for this purpose. Our CMS includes measures aiming to detect misconduct. If infringements are found, they are remedied and sanctioned appropriately as necessary under the specific circumstances.

The focus of the CMS is on combating corruption as well as adhering to the provisions of antitrust and capital market law. It goes without saying that Gerresheimer also promotes conduct aligned with the rules of compliance in other relevant areas of activity and law, in particular in data protection and in compliance with sanction lists.

## Compliance Organization

Global responsibility for ensuring that the CMS is appropriate and effective in combating compliance risks lies with the compliance organization.

The Management Board appointed the General Counsel as Compliance Officer, who, in this capacity, is responsible for implementing and updating the guidelines issued by the Management Board and for providing training. The Compliance Officer also acts as the point of contact for questions and suggestions relating to the Gerresheimer Compliance Program and for reporting on any violations of compliance rules. In the event of infringements, the Compliance Officer carries out investigations and takes disciplinary action on the instruction of the CEO.

The Compliance Officer is supported by the Head of Compliance and local compliance officers at subsidiary level, who are responsible for ensuring that all employees are familiar with the elements of the Gerresheimer Compliance Program. Local compliance officers are the first point of contact for all compliance-related questions and, in consultation with the Compliance Officer, also conduct compliance training. The Compliance Officer and the Head of Compliance advise and support the local compliance officers and local management at all times.

## Avoiding Risks

The Gerresheimer CMS features various preventive elements in order to avoid compliance infringements and minimize compliance risk. These include risk analyses, the Gerresheimer Compliance Program that builds on them, as well as training. The Gerresheimer Compliance Program helps employees to ensure their actions comply with the law by providing them with guidelines, work instructions, and aids such as checklists.

Compliance training is held at specific intervals and during campaigns, with participants selected based on the respective level of risk. Lists of mandatory participants are drawn up for each training module to identify the right participant group. Training content is delivered in a classroom setting, through videoconferences, and via e-learning programs. Classroom training is provided by in-house lawyers or external experts. Course content is specified by the Compliance Officer and regularly updated. A new e-learning campaign, which will start with a survey on compliance perception, is in the works for the following financial year.

In Germany, the compliance training round that was kicked off with new content in the prior year continued with in-person sessions. The circle of employees receiving training was expanded significantly by roughly 400 in the financial year. By the end of the financial year 2023, 640 employees had completed it, corresponding to a participation rate of 74% of employees requiring training in Germany. At the international locations, a new round of training was kicked off with in-person sessions and the new materials in the financial year. The round will continue in 2024.

A subject-specific risk analysis is carried out regularly to investigate and identify potential compliance risks at an early stage. For example, in-depth risk analyses on export controls and antitrust law were performed in the financial year 2023. The risk analyses help to detect the risks resulting from the respective business model. The risk analysis structure involves reviewing, weighting, and aggregating the Company's operating, financial, and reputation risks in relation to defined topics, taking into account the monitoring arrangements and processes that are already in place. The scope for further risk reduction is evaluated, together with the need for implementing any further monitoring measures, on the basis of the outcome of the analysis.

## Risk Identification and Response

Conduct that is not in compliance with the law and rules and regulations runs contrary to Gerresheimer's interests. All employees, without exception, are under obligation to comply with the applicable laws and rules. The Gerresheimer CMS features various monitoring instruments to ensure that our rules of conduct are observed.

The electronic whistleblower system for reporting compliance infringements is one such instrument, providing a direct online channel to the Compliance Officer that is available around the clock and from anywhere in the world. Whistleblowers can choose to give their name or remain anonymous. This reporting system is open to employees, customers, suppliers, and other third parties. The whistleblower system can be used in all the languages relevant to the Gerresheimer Group in order to make it as easy as possible to access.

Every suspicion of a compliance infringement is investigated. As a matter of policy, penalties for compliance infringements are always decided on a case-by-case basis in proportion to the infringement. Depending on severity, infringements can lead to disciplinary measures including dismissals, official warnings, or relocations, as well as claims for compensation.

## Review and Continuous Improvement

Review and continuous improvement are core elements of the CMS. Against this backdrop, new training materials for in-person sessions were designed and incorporated into training activities around the globe in the reporting year. The training courses include information on the options for reporting compliance violations via the Gerresheimer whistleblower system and other channels as well as whistleblower protection. The reports also provide important indications of possible process weaknesses, which lead to processes being updated. This analysis of critical points is supplemented by compliance-related audits by Group Internal Audit. In this respect, Group Legal & Compliance and Group Internal Audit coordinate closely with each other in areas ranging from audit planning and audit execution through to tracking the implementation of process improvements.

## Internal Investigations

In the reporting year, five (prior year: eight) internal investigations were carried out throughout the Group on suspected infringements of compliance rules. The investigations resulted in the dismissal of one employee (prior year: one employee). In two cases (prior year: two), the employees were sensitized or required to attend in-person workshops. Other specific individual measures, such as preventive process improvements and negotiations to mitigate damages, were also taken.

## Judicial and Official Proceedings

No judicial or official proceedings in connection with focal topics under the CMS that led to considerable fines or non-monetary sanctions were initiated or conducted against Gerresheimer in the financial year 2023.

# Employee Metrics

| Reporting date: November 31 | 2023 | 2022 |
|---|---|---|
| Employees (worldwide) | 11,660 | 11,062 |
| *thereof female in %* | *34.7* | *32.4* |
| *thereof in the Primary Packaging Glass Division* | *6,199* | *5,975* |
| *thereof in the Plastics & Devices Division* | *5,153* | *4,821* |
| *thereof in the Advanced Technologies Division* | *135* | *124* |
| *thereof at Headquarters* | *173* | *142* |
| *thereof in Germany* | *4,106* | *3,845* |
| *thereof in Europe (excluding Germany)* | *2,577* | *2,423* |
| *thereof in the Americas* | *1,199* | *1,144* |
| *thereof in emerging markets* | *3,778* | *3,650* |
| Female employees at top level of management in % | 23.5 | 22.8 |
| Female employees at the second level of management in % | 24.6 | 26.9 |
| Female employees at the top two levels of management in % | 24.2 | 25.3 |
| Average age of employees (worldwide) | 42.8 | 43.8 |
| Length of service (worldwide) in years | 11.1 | 9.9 |
| Number of trainees (worldwide) | 211 | 212 |
| *thereof in Germany* | *123* | *120* |
| Number of training hours (worldwide) | 242,308 | 123,397 |
| Hours of training (voluntary training) | 221,028 | 73,113 |
| Hours of training (training required by law) | 21,280 | 50,284 |
| Hours of training per employee | 21.5 | 11.4 |
| *thereof training hours per employee (voluntary training)* | *19.6* | *6.8* |
| Number of nations represented in our workforce | 74 | 74 |
| Number of employees on parental leave (worldwide) | 224 | 246 |
| Number of part-time employees (worldwide) | 481 | 410 |
| Number of shift employees (worldwide) | 6,098 | 6,116 |
| Number of employees with disabilities (worldwide) | 165 | 175 |
| Number of employee reviews (worldwide) | 5,127 | 4,982 |
| Number of employees who have left the Group | 2,275 | 2,014 |
| *thereof contract terminated by the employer* | *674* | *545* |
| *thereof contract terminated by the employee* | *1,090* | *897* |
| *thereof end of temporary contract* | *185* | *347* |
| *thereof by mutual consent* | *205* | *95* |
| *thereof entering retirement* | *105* | *103* |
| *thereof incapacity or death* | 16 | *27* |

# Key Figures for EU Taxonomy Reporting

## Proportion of turnover from products or services associated with Taxonomy-aligned economic activities — disclosure covering year 2023

| Financial year N | | 2023 | | | Substantial contribution | | | | | | DNSH (does not significantly harm) | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Economic activities (1) | Code(s) (2) | Turnover (3) | Proportion of turnover, 2023 (4) | Climate change mitigation (5) | Climate change adaptation (6) | Water and marine resources (7) | Circular economy (8) | Pollution (9) | Bio-diversity and eco-systems (10) | Climate change mitigation (11) | Climate change adaptation (12) | Water and marine resources (13) | Circular economy (14) | Pollution (15) | Bio-diversity and eco-systems (16) | Minimum safeguards (17) | Proportion of Taxonomy-aligned (A.1) or Taxonomy-eligible (A.2) turnover, 2022 (18) | Category enabling activity (19) | Category transi-tional activity (20) |
| | | EUR k | % | % | % | % | % | % | % | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | % | E | T |
| **A. TAXONOMY-ELIGIBLE ACTIVITIES** | | | | | | | | | | | | | | | | | | | |
| **A.1. Sustainable (Taxonomy-aligned) activities[1]** | | | | | | | | | | | | | | | | | | | |
| Turnover of sustainable (Taxonomy-aligned) activities (A.1) | | N/A | N/A | | | | | | | | | | | | | | N/A | | |
| thereof enabling activities | | N/A | N/A | | | | | | | | | | | | | | N/A | | |
| thereof transitional activities | | N/A | N/A | | | | | | | | | | | | | | N/A | | |
| **A.2 Taxonomy-eligible but not sustainable (not Taxonomy-aligned) activities** | | | | | | | | | | | | | | | | | | | |
| Manufacture of plastic packing goods | CE 1.1 | 402,631 | 20.23 | | | | | | | | | | | | | | N/A | | |
| Turnover of Taxonomy-eligible but not sustainable (not Taxonomy-aligned) activities (A.2) | | 402,631 | 20.23 | | | | | | | | | | | | | | N/A | | |
| A. Turnover of Taxonomy-eligible activities (A.1+A.2) | | 402,631 | 20.23 | | | | | | | | | | | | | | N/A | | |
| **B. TAXONOMY NON-ELIGIBLE ACTIVITIES** | | | | | | | | | | | | | | | | | | | |
| Turnover of Taxonomy non-eligible activities | | 1,587,855 | 79.77 | | | | | | | | | | | | | | | | |
| **Total** | | **1,990,486** | **100** | | | | | | | | | | | | | | | | |

[1] Assessment of Taxonomy alignment not required in the first reporting year after publication of the new environmental objectives.

## Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities — disclosure covering year 2023

| Financial year N | | 2023 | | | Substantial contribution | | | | | | DNSH (does not significantly harm) | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Economic activities (1) | Code(s) (2) | CapEx (3) | Proportion of CapEx, 2023 (4) | Climate change mitigation (5) | Climate change adaptation (6) | Water and marine resources (7) | Circular economy (8) | Pollution (9) | Bio-diversity and eco-systems (10) | Climate change mitigation (11) | Climate change adaptation (12) | Water and marine resources (13) | Circular economy (14) | Pollution (15) | Bio-diversity and eco-systems (16) | Minimum safeguards (17) | Proportion of Taxonomy-aligned (A.1) or Taxonomy-eligible (A.2) CapEx, 2022 (18) | Category enabling activity (19) | Category transi-tional activity (20) |
| | | EUR k | % | % | % | % | % | % | % | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | % | E | T |
| **A. TAXONOMY-ELIGIBLE ACTIVITIES** | | | | | | | | | | | | | | | | | | | |
| **A.1. Sustainable (Taxonomy-aligned) activities[1]** | | | | | | | | | | | | | | | | | | | |
| CapEx of sustainable (Taxonomy-aligned) activities (A.1) | | N/A | N/A | | | | | | | | | | | | | | N/A | | |
| thereof enabling activities | | N/A | N/A | | | | | | | | | | | | | | N/A | | |
| thereof transitional activities | | N/A | N/A | | | | | | | | | | | | | | N/A | | |
| **A.2 Taxonomy-eligible but not sustainable (not Taxonomy-aligned) activities** | | | | | | | | | | | | | | | | | | | |
| Manufacture of plastic packing goods | CE 1.1 | 34,955 | 9.26 | | | | | | | | | | | | | | N/A | | |
| Installation, maintenance, and repair of energy efficiency equipment | CCM 7.3 | 1,297 | 0.34 | | | | | | | | | | | | | | 0.70 | | |
| Installation, maintenance, and repair of technologies for renewable energies | CCM 7.6 | 23 | 0.01 | | | | | | | | | | | | | | 0.50 | | |
| Acquisition and ownership of buildings | CCM 7.7 | 3,361 | 0.89 | | | | | | | | | | | | | | 0.80 | | |
| CapEx of Taxonomy-eligible but not sustainable (not Taxonomy-aligned) activities (A.2) | | 39,636 | 10.50 | | | | | | | | | | | | | | 2.00 | | |
| A. CapEx of Taxonomy-eligible activities (A.1+A.2) | | 39,636 | 10.50 | | | | | | | | | | | | | | 2.00 | | |
| **B. TAXONOMY NON-ELIGIBLE ACTIVITIES** | | | | | | | | | | | | | | | | | | | |
| CapEx of Taxonomy non-eligible activities | | 337,816 | 89.50 | | | | | | | | | | | | | | | | |
| **Total** | | **377,452** | **100** | | | | | | | | | | | | | | | | |

[1] Assessment of Taxonomy alignment not required for CapEx under category a (CE 1.1) in the first reporting year after publication of the new environmental objectives.
An assessment of Taxonomy alignment was not performed for CapEx under category c (CCM 7.3-7.7) due to a lack of materiality.

**Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities — disclosure covering year 2023**

| Financial year N | | 2023 | | | Substantial contribution | | | | | | DNSH (does not significantly harm) | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Economic activities (1) | Code(s) (2) | OpEx (3) | Proportion of OpEx, 2023 (4) | Climate change mitigation (5) | Climate change adaptation (6) | Water and marine resources (7) | Circular economy (8) | Pollution (9) | Bio-diversity and eco-systems (10) | Climate change mitigation (11) | Climate change adaptation (12) | Water and marine resources (13) | Circular economy (14) | Pollution (15) | Bio-diversity and eco-systems (16) | Minimum safeguards (17) | Proportion of Taxonomy-aligned (A.1) or Taxonomy-eligible (A.2) OpEx, 2022 (18) | Category enabling activity (19) | Category transitional activity (20) |
| | | EUR k | % | % | % | % | % | % | % | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | % | E | T |
| A. TAXONOMY-ELIGIBLE ACTIVITIES | | | | | | | | | | | | | | | | | | | |
| A.1. Sustainable (Taxonomy-aligned) activities | | | | | | | | | | | | | | | | | | | |
| OpEx of sustainable (Taxonomy-aligned) activities (A.1) | | N/A | N/A | | | | | | | | | | | | | | N/A | | |
| thereof enabling activities | | N/A | N/A | | | | | | | | | | | | | | N/A | | |
| thereof transitional activities | | N/A | N/A | | | | | | | | | | | | | | N/A | | |
| A.2 Taxonomy-eligible but not sustainable (not Taxonomy-aligned) activities | | | | | | | | | | | | | | | | | | | |
| OpEx of Taxonomy-eligible but not sustainable (not Taxonomy-aligned) activities | | N/A | N/A | | | | | | | | | | | | | | 0 | | |
| A. OpEx of Taxonomy-eligible activities (A.1+A.2) | | N/A | N/A | | | | | | | | | | | | | | 0 | | |
| B. TAXONOMY NON-ELIGIBLE ACTIVITIES | | | | | | | | | | | | | | | | | | | |
| OpEx of Taxonomy non-eligible activities | | 72,316 | 100 | | | | | | | | | | | | | | | | |
| Total | | 72,316 | 100 | | | | | | | | | | | | | | | | |

# Limited Assurance Report of the Independent Practitioner Regarding the Non-financial Reporting

To Gerresheimer AG, Düsseldorf/Germany

## Our Engagement

We have performed a limited assurance engagement on the separate non-financial report of Gerresheimer AG, Düsseldorf/Germany, (hereafter referred to as "the Company") for the financial year from December 1, 2022 to November 30, 2023 (hereafter referred to as "non-financial reporting").

Our engagement did not cover the external sources of documentation or expert opinions mentioned in the non-financial reporting of the Company, as well as the websites of the Company referenced in the non-financial reporting.

## Responsibilities of the Executive Directors

The executive directors of the Company are responsible for the preparation of the non-financial reporting in accordance with Sec. 315c in conjunction with Secs. 289c to 289e German Commercial Code (HGB) and Article 8 of Regulation (EU) 2020/852 of the European Parliament and the Council of June 18, 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (hereafter referred to as "EU Taxonomy Regulation") and the delegated acts adopted thereon, as well as with the interpretation by the executive directors of the wording and terminology contained in the EU Taxonomy Regulation and the delegated acts adopted thereon, as presented in the section "EU Taxonomy Reporting to Meet the Requirements of Regulation (EU) 2020/852" of the non-financial reporting.

These responsibilities of the executive directors of the Company include the selection and application of appropriate methods regarding the non-financial reporting and the use of assumptions and estimates for individual non-financial disclosures of the Group which are reasonable under the given circumstances. In addition, the executive directors are responsible for such internal control as they have determined necessary to enable the preparation of a non-financial reporting that is free from misstatement, whether due to fraud (i.e., manipulation of the non-financial reporting) or error.

Some of the wording and terminology contained in the EU Taxonomy Regulation and the delegated acts adopted thereon is still subject to considerable interpretation uncertainty and has not yet been officially clarified. Therefore, the executive directors have laid down their interpretation of the EU Taxonomy Regulation and of the delegated acts adopted thereon in the section "EU Taxonomy Reporting to Meet the Requirements of Regulation (EU) 2020/852" of the non-financial reporting. They are responsible for the reasonableness of this interpretation. As there is the inherent risk that indefinite legal concepts may allow for various interpretations, the legal conformity of the interpretation is prone to uncertainty.

The accuracy and completeness of environmental data in the non-financial reporting is thus subject to inherent restrictions resulting from the way the data was collected and calculated and from assumptions made.

## Independence and Quality Assurance of the Audit Firm

We have complied with the German professional requirements on independence and other professional rules of conduct.

Our audit firm applies the national statutory rules and professional announcements — particularly of the Professional Charter for German Public Auditors and German Sworn Auditors (BS WP/vBP) and of the Quality Assurance Standard: Quality Assurance Requirements in Audit Practices (IDW QS 1) promulgated by the Institut der Wirtschaftsprüfer (IDW) — and therefore maintains a comprehensive quality assurance system comprising documented regulations and measures in respect of compliance with professional rules of conduct, professional standards, as well as relevant statutory and other legal requirements.

# Responsibilities of the Independent Practitioner

Our responsibility is to express a conclusion on the non-financial reporting based on our work performed within our limited assurance engagement.

We conducted our work in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): "Assurance Engagements Other than Audits or Reviews of Historical Financial Information", issued by the IAASB. This Standard requires that we plan and perform the assurance engagement so that we can conclude with limited assurance whether matters have come to our attention to cause us to believe that the non-financial reporting of the Company, with the exception of the external sources of documentation or expert opinions mentioned therein, as well as the websites of the Company referenced in the non-financial reporting, has not been prepared, in all material respects, in accordance with Sec. 315c in conjunction with Secs. 289c to 289e HGB and the EU Taxonomy Regulation and the delegated acts adopted thereon, as well as with the interpretation by the executive directors presented in the section "EU Taxonomy Reporting to Meet the Requirements of Regulation (EU) 2020/852" of the non-financial reporting.

The procedures performed in a limited assurance engagement are less in extent than for a reasonable assurance engagement; consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. The choice of assurance work is subject to the practitioner's professional judgment.

Within the scope of our limited assurance engagement, which we performed from October 2023 to February 2024, we performed, among others, the following procedures and other work:

> Gaining an understanding of the structure of the sustainability organization of the Group, and of the involvement of stakeholders
> Inquiries of the executive directors and relevant personnel who have been involved in the preparation process about the system of internal control relating to this process as well as about disclosures in the non-financial reporting
> Identification of probable risks of material misstatements in the non-financial reporting
> Analytical evaluation of selected disclosures in the non-financial reporting
> Squaring of selected disclosures and the corresponding data in the consolidated financial statements as well as in the group management report
> Evaluation of the presentation of the non-financial reporting
> Evaluation of the process to identify taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the non-financial reporting

The determination of the disclosures pursuant to Article 8 of the EU Taxonomy Regulation requires the executive directors to make interpretations of indefinite legal concepts. As there is the inherent risk that indefinite legal concepts may allow for various interpretations, the legal conformity of the interpretation, and hence our related examination, are prone to uncertainty.

# Practitioner's Conclusion

Based on the work performed and the evidence obtained, nothing has come to our attention that causes us to believe that the separate non-financial report of the Company for the financial year from December 1, 2022 to November 30, 2023 has not been prepared, in all material respects, in accordance with Sec. 315c in conjunction with Secs. 289c to 289e HGB and the EU Taxonomy Regulation and the delegated acts adopted thereon, as well as with the interpretation by the executive directors presented in the section "EU Taxonomy Reporting to Meet the Requirements of Regulation (EU) 2020/852" of the non-financial reporting.

We do not express a conclusion on the external sources of documentation or expert opinions mentioned in the non-financial reporting, as well as the websites of the Company referenced in the non-financial reporting.

# Restriction of Use

We issue this report as stipulated in the engagement letter agreed with the Company (including the "General Engagement Terms for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften (German Public Auditors and Public Audit Firms)" in the version dated January 1, 2017, promulgated by the Institut der Wirtschaftsprüfer (IDW)). We draw attention to the fact that the assurance engagement was performed for the purposes of the Company and that the report is solely intended to inform the Company about the findings of the assurance engagement. Therefore, it may not be suitable for another purpose. Hence, this report should not be used by third parties as a basis for any (asset) decision.

We are liable solely to the Company. However, we do not accept or assume liability to third parties. Our conclusion was not modified in this respect.

Düsseldorf/Germany, February 7, 2024

Deloitte GmbH
Wirtschaftsprüfungsgesellschaft

Signed:                          Signed:
Sebastian Dingel                 Eike Bernhard Hellmann
Partner                          Senior Manager

# GRI Content Index

The following GRI content index shows how we meet the requirements of the Global Reporting Initiative (GRI) that are material to us under the option "Reporting with reference to the GRI Standards." The required disclosures can be found on the specified pages of the separate Non-financial Report and in the Annual Report 2023. If a disclosure is not fully covered by the references, the additional information is supplemented in the "Explanations" column or the reasons for omission are explained. Information and data relating to the individual standards are only listed if they are relevant from a

management perspective and the information is therefore recorded. The separate Non-financial Report also serves to disclose the Company's progress in implementing the ten principles defined by the United Nations Global Compact (UNGC) along with our contribution to the United Nations Sustainable Development Goals (SDGs). The relevant information can be obtained from the references in this index. For the information marked by ⊘ to which reference is made, a limited assurance has been performed by Deloitte. The independent assurance can be found on page 46.

| GRI standard | References | UNGC Principles | UNSDG | Explanations | audited |
|---|---|---|---|---|---|
| **General Disclosures** | | | | | |
| **Organizational Profile** | | | | | |
| 102-1 | **Name of the organization** | | | | |
| | Imprint, p. 59 | | | | |
| | Gerresheimer AG | | | | |
| 102-2 | **Activities, brands, products, and services** | 7 | 3 | | |
| | Gerresheimer at a Glance, p. 2 et sqq. GxCircular, Ecodesign, p. 28 | | | | |
| 102-3 | **Location of headquarters** | | | | |
| | Imprint, p. 59 | | | | |
| | Gerresheimer AG Klaus-Bungert-Strasse 4 40468 Duesseldorf Germany | | | | |
| 102-4 | **Location of operations** | | | | ⊘ |
| | Annual Report, List of shareholdings of Gerresheimer AG as of November 30, 2023, p. 54 Annual Report, Gerresheimer AG locations, www.gerresheimer.com/en/company/locations-worldwide Gerresheimer at a Glance, p. 2 et sqq. GxCare, Our Employees, p. 33 | | | | |
| 102-5 | **Ownership and legal form** | | | | |
| | Annual Report, Gerresheimer on the capital market, www.Gerresheimer.com/en/company/investor-relations/shares/shareholder-structure Imprint, p. 59 | | | | |
| 102-6 | **Markets served** | | 3 | | |
| | Gerresheimer at a Glance, p. 2 et sqq. Annual Report, Fundamental Information about the Group, p. 4 GxCircular, Ecodesign, p. 28 | | | | |
| 102-7 | **Scale of the organization** | | 8 | | ⊘ |
| | Gerresheimer at a Glance, p. 2 et sqq. Annual Report, Capital structure, p. 17 Annual Report, Business performance of Gerresheimer AG (HGB), p. 21 GxCircular, Ecodesign, p. 28 GxCare, Our Employees, p. 33 | | | | |
| 102-8 | **Information on employees and other workers** | 4, 5, 6 | 5, 8, 10, 12 | Information on external temporary workers can be found in the respective section. Temporary workers are mostly active in production, packaging processes, and logistics. | ⊘ |
| | GxCare, Our Employees, p. 33 GxCare, Diversity and Equal Opportunities, p. 35 | | | | |
| 102-9 | **Supply chain** | 2, 4, 5, 6, 8, 9, 10 | 8, 10 | Gerresheimer currently has over 11,500 suppliers worldwide. | ⊘ |
| | GxCircular, Responsible Supply Chain Management, p. 30 | | | | |

| GRI standard | References | UNGC Principles | UNSDG | Explanations | audited |
|---|---|---|---|---|---|
| 102-10 | **Significant changes to the organization and its supply chain** <br><br> Annual Report, List of shareholdings of Gerresheimer AG as of November 30, 2023, p. 54 <br> Annual Report, Scope of Consolidation, p. 53 <br> Our Sustainability Targets, p. 13 et sqq. <br> GxCircular, Responsible Supply Chain Management, p. 30 | | | | ⊘ |
| 102-11 | **Precautionary Principle or approach** <br><br> Our Sustainability Strategy, p. 12 <br> Sustainability Risks, p. 17 <br> GxPure, p. 18 <br> GxCircular, p. 26 <br> GxCare, p. 32 | 7 | | | |
| 102-12 | **External initiatives** <br><br> Stakeholder Dialogues, p. 16 et sqq. | 8 | 6, 14, 17 | Gerresheimer AG officially joined the Alliance for Water Stewardship as a member in December 2021 and the UN Global Compact as a member in April 2022. | |
| 102-13 | **Membership of associations** <br><br> Stakeholder Dialogues, p. 16 et sqq. | 8 | | Some of our locations are also involved in local initiatives and networks, which we do not record centrally. Apart from the usual membership contributions, no significant financial support was granted in 2023. | |

**Strategy, ethics and integrity**

| GRI standard | References | UNGC Principles | UNSDG | Explanations | audited |
|---|---|---|---|---|---|
| 102-14 | **Statement from senior decision-maker** <br><br> Letter of the CEO, p. 4 <br> Annual Report, Strategy and Objectives, p. 5 et sqq. <br> Our Sustainability Strategy, p. 12 et sqq. | 8, 9 | 7, 12, 13, 15 | | |
| 102-16 | **Values, principles, standards, and norms of behavior** <br><br> Annual Report, Strategy and Objectives, p. 5 et sqq. <br> Annual Report, Corporate Governance Statement, p. 26 <br> Management System and Organizational Integration, p. 15 <br> GxCare, p. 32 et sqq. | all | 3, 8, 9, 16 | In April 2022 we joined the UN Global Compact (UNGC) and thereby commit to upholding the ten defined principles for responsible business practices. | |

**Governance**

| GRI standard | References | UNGC Principles | UNSDG | Explanations | audited |
|---|---|---|---|---|---|
| 102-18 | **Governance structure** <br><br> Annual Report, Corporate Governance Statement, p. 26 <br> Management System and Organizational Integration, p. 15 | | | | |

**Stakeholder engagement**

| GRI standard | References | UNGC Principles | UNSDG | Explanations | audited |
|---|---|---|---|---|---|
| 102-40 | **List of stakeholder groups** <br><br> Stakeholder Dialogues, p. 16 et sqq. | | | Our key stakeholder groups include: <br><br> – business partners and customers <br> – the capital market <br> – Our Employees <br> – political representatives <br> – neighbors and local community <br> – non-governmental organizations | |
| 102-41 | **Collective bargaining agreements** <br><br> GxCare, Labor and Social Standards, p. 36 et sqq. | 3 | 8 | | |
| 102-42 | **Identifying and selecting stakeholders** <br><br> Stakeholder Dialogues, p. 16 et sqq. | | | In 2021, Gerresheimer conducted a stakeholder-mapping. This mapping is still up to date and forms the basis for our stakeholder communication planning. Gerresheimer is open to dialogue with every person our group interested in our business activities or with influence in the organization. | |
| 102-43 | **Approach to stakeholder engagement** <br><br> Stakeholder Dialogues, p. 16 et sqq. | | | | ⊘ |
| 102-44 | **Key topics and concerns raised** <br><br> Our Sustainability Strategy, p. 12 et sqq. <br> Stakeholder Dialogues, p. 16 et sqq. | | | | ⊘ |

| GRI standard | References | UNGC Principles | UNSDG | Explanations | audited |
|---|---|---|---|---|---|
| **Reporting practice** | | | | | |
| 102-45 | **Entities included in the consolidated financial statements** | | | | ⊘ |
| | Annual Report, List of shareholdings of Gerresheimer AG as of November 30, 2023, p. 54<br>Annual Report, Scope of Consolidation, p. 53 | | | | |
| 102-46 | **Defining report content and topic boundaries** | | | | ⊘ |
| | About this Report, p. 8<br>Our Sustainability Strategy, p. 12 et sqq. | | | | |
| 102-47 | **List of material topics**<br><br>Our Sustainability Strategy, p. 12 | 7, 8, 9 | 3, 4, 6, 7, 12, 13, 14, 15 | Our material topics include:<br>**GxPure**<br>– $CO_2$-emissions<br>– Renewable energy<br>– Water<br>**GxCircular**<br>– Recycling and Waste<br>– Ecodesign<br>– Responsible Supply Chain Management<br>**GxCare**<br>– Employee satisfaction<br>– Occupational health and safety<br>– Community Engagement | ⊘ |
| 102-48 | **Restatements of information** | | | | ⊘ |
| | About this Report, p. 8 | | | | |
| 102-49 | **Changes in reporting** | | | | ⊘ |
| | About this Report, p. 8<br>Our Sustainability Strategy, p. 12 | | | | |
| 102-50 | **Reporting period** | | | The reporting period covers the financial year from Dec. 1, 2022, to Nov. 30, 2023. | |
| 102-51 | **Date of most recent report** | | | The last report was published on Feb. 23, 2023. | |
| 102-52 | **Reporting cycle** | | | The report is published once a year. | |
| 102-53 | **Contact point for questions regarding the report**<br><br>Imprint, p. 59 | | | | |
| 102-54 | **Claims of reporting in accordance with the GRI Standards**<br><br>About this Report, p. 8 | | | Gerresheimer AG's report for 2023 was prepared in accordance with the option "Reporting with reference to the GRI Standards." | ⊘ |
| 102-55 | **GRI Content Index**<br><br>GRI Content Index, p. 48 et sqq. | | | | ⊘ |
| 102-56 | **External assurance**<br><br>About this Report, p. 8<br>Limited Assurance Report of the Independent Practitioner Regarding the Non-financial Statement, p. 46 et sqq. | | | The audit was commissioned by the Supervisory Board, and the results are reported to the Management Board and Supervisory Board. | ⊘ |
| **Economy** | | | | | |
| **Economic performance** | | | | | |
| 101-1, -2, -3 | **Management approach**<br><br>Annual Report, Fundamental Information about the Group, p. 4 sqq.<br>Our Sustainability Strategy, p. 12 | | | | |
| 201-1 | **Direct economic value generated and distributed**<br><br>Annual Report, Notes to the Consolidated Income Statement, Revenues, p. 66<br>Annual Report, Proposal for appropriation of retained earnings, p. 75<br>Annual Report, Notes to the Consolidated Income Statement, Personnel Expenses and Employees, p. 66<br>Annual Report, Consolidated Income Statement, p. 48 | 2, 4, 5, 7, 8, 9, 10 | 8, 9 | | |

| GRI standard | References | UNGC Principles | UNSDG | Explanations | audited |
|---|---|---|---|---|---|
| 201-2 | **Financial implications and other risks and opportunities due to climate change**<br><br>Sustainability Risks, p. 17<br>GxPure, Emissions and Energy, p. 19 et sqq.<br>GxPure, Water, p. 23 et sqq. | 7, 8, 9 | 13 | We report in detail on the results of the assessment of Opportunities and Risks in the CDP climate change questionnaire. | |
| 201-3 | **Defined benefit plan obligations and other retirement plans**<br><br>Annual Report, Consolidated Balance Sheet, p. 50 | | | | |
| **Procurement practices** | | | | | |
| 103-1, -2, -3 | **Management approach**<br><br>GxCircular, Responsible Supply Chain Management, p. 30 et sqq. | | | | |
| 204-1 | **Proportion of spending on local suppliers** | | | Gerresheimer does not have a specific guidelines on local purchasing. Procurement is carried out in such a way that security of supply and quality can best be guaranteed locally. | |
| **Anti-corruption** | | | | | |
| 103-1, -2, -3 | **Management approach**<br><br>Annual Report, Opportunities and Risks, p. 34 sqq.<br>Ethical Business Conduct and Compliance with the Law, p. 41 et sqq. | | | | |
| 205-1 | **Operations assessed for risks related to corruption**<br><br>Ethical Business Conduct and Compliance with the Law, p. 41 et sqq. | 10 | 16 | As part of our CMS we assess all locations for corruption risks, not only individual sites. We conduct risk-based trainings with all relevant employees regularly. We do not report on identified corruption risks as these are subject to business secrecy. | ⊘ |
| 205-2 | **Communication and training about anti-corruption policies and procedures**<br><br>Ethical Business Conduct and Compliance with the Law, p. 41 et sqq. | 10 | 16 | We pursue a uniform compliance training approach throughout the Group. This focuses on employees in functions that are associated with compliance risks. With regard to our main compliance risks, the focus is on employees in administrative functions. We also maintain country-specific training overviews. | ⊘ |
| 205-3 | **Confirmed incidents of corruption and actions taken**<br><br>Ethical Business Conduct and Compliance with the Law, p. 41 et sqq. | 10 | 16 | The extent to which the cases involve sanctioned compliance violations is confidential information.<br>No public law proceedings relating to corruption were initiated against the Group or employees in the reporting period. | ⊘ |
| **Anti-competitive Behavior** | | | | | |
| 101-1, -2, -3 | **Management approach**<br><br>Ethical Business Conduct and Compliance with the Law, p. 41 et sqq. | | | | |
| 206-1 | **Legal actions for anti-competitive behavior, anti-trust, and monopoly practices**<br><br>Ethical Business Conduct and Compliance with the Law, p. 41 et sqq. | | 16 | In the financial year 2023, the Gerresheimer Group was not subject to any antitrust fine proceedings or third-party antitrust claims. | ⊘ |

| GRI standard | References | UNGC Principles | UNSDG | Explanations | audited |
|---|---|---|---|---|---|
| **Environment** | | | | | |
| **Materials** | | | | | |
| 101-1, -2, -3 | **Management approach**<br><br>About this Report, p. 8<br>Management System and Organizational Integration, p. 15<br>GxCircular, p. 26<br>GxCircular, Responsible Supply Chain Management, p. 30 et sqq. | | | | |
| 301-1 | **Materials used by weight or volume**<br><br>GxCircular, Responsible Supply Chain Management, p. 30 et sqq. | 7, 8 | 8, 12, 14 | Due to the diversity of our purchasing portfolio, such an indicator (weight or volume) does not represent information relevant to the management approach of this aspect. | |
| 301-2 | **Recycled input materials used**<br><br>GxCircular, Ecodesign, p. 28 et sqq. | 7, 8 | 8, 12, 14 | Currently, the use of secondary raw materials depends on regulatory requirements, customer requirements, and economic as well as qualitative availabilities. No global data are currently collected due to a lack of materiality. | |
| 301-3 | **Reclaimed products and their packaging materials**<br><br>GxCircular, Ecodesign, p. 28 et sqq. | 7, 8 | 8, 12, 14 | The percentage is not determined or reported yet due to lack of materiality. | |
| **Energy** | | | | | |
| 101-1, -2, -3 | **Management approach**<br><br>Management System and Organizational Integration, p. 15<br>GxPure, p. 18<br>GxPure, Emissions and Energy, p. 19 et sqq. | | | | |
| 302-1 | **Energy consumption within the organization**<br><br>GxPure, Emissions and Energy, p. 19 et sqq. | 7, 8, 9 | 7, 8, 12, 13 | Each production site worldwide reports data on energy consumption in accordance with the internally applicable policy; this takes into account the requirements of the GHG Protocol. | ⊘ |
| 302-2 | **Energy consumption outside of the organization**<br><br>GxPure, Emissions and Energy, p. 19 et sqq. | 7, 8, 9 | 7, 8, 12, 13 | Each production site worldwide reports data on energy consumption in accordance with the internally applicable policy; this takes into account the requirements of the GHG Protocol. | ⊘ |
| 302-3 | **Energy intensity**<br><br>Annual Report, Consolidated Income Statement, p. 48<br>GxPure, Emissions and Energy, p. 19 et sqq. | 7, 8, 9 | 7, 8, 12, 13 | The ratio of energy consumption to sales can be determined from the referenced pages. However, we do not report this due to the heterogeneity of the portfolio. We currently refrain from a disclosure of intensities, as we did not identify a meaningful reference indicator for all divisions. | ⊘ |
| 302-4 | **Reduction of energy consumption**<br><br>GxPure, Emissions and Energy, p. 19 et sqq.<br>GxCircular, Ecodesign, p. 28 et sqq. | 7, 8, 9 | 7, 8, 12, 13 | | ⊘ |
| 302-5 | **Reductions in energy requirements of products and services**<br><br>GxPure, Emissions and Energy, p. 19 et sqq.<br>GxCircular, Ecodesign, p. 28 et sqq. | 7, 8, 9 | 7, 8, 12, 13 | | ⊘ |

| GRI standard | References | UNGC Principles | UNSDG | Explanations | audited |
|---|---|---|---|---|---|
| **Water and Effluents** | | | | | |
| 101-1, -2, -3 | **Management approach** | | | | |
| | Our Sustainability Targets, p. 13<br>Management System and Organizational Integration, p. 15<br>GxPure, p. 18<br>GxPure, Water, p. 23 et sqq. | | | | |
| 303-1 | **Interactions with water as a shared resource** | 7, 8, 9 | 6, 8, 12 | | |
| | GxPure, Water, p. 23 et sqq. | | | | |
| 303-2 | **Management of water discharge-related impacts** | 7, 8, 9 | 6, 8, 12 | | |
| | GxPure, Water, p. 23 et sqq. | | | | |
| 303-3 | **Water withdrawal** | 7, 8, 9 | 6, 8, 12 | | ⊘ |
| | GxPure, Water, p. 23 et sqq. | | | | |
| 303-4 | **Water discharge** | 7, 8, 9 | 6, 8, 12 | Data on water discharge are not yet available; a survey is planned for the medium term. The current priority is to obtain data and improve quality within the fields of action defined as material. | |
| 303-5 | **Water consumption** | 7, 8, 9 | 6, 8, 12 | Data on water consumption are not yet available; a survey is planned for the medium term. The current priority is to obtain data and improve quality within the fields of action defined as material. | |
| **Emissions** | | | | | |
| 101-1, -2, -3 | **Management approach** | | | | |
| | About this Report, p. 8<br>Management System and Organizational Integration, p. 15<br>GxPure, p. 18<br>GxPure, Emissions and Energy, p. 19 et sqq. | | | | |
| 305-1 | **Direct (Scope 1) GHG emissions**<br><br>Our Sustainability Targets, p. 13<br>GxPure, Emissions and Energy, p. 19 et sqq. | 7, 8 | 3, 12, 13, 14, 15 | The calculation takes into account all sources of Scope 1 emissions, but does not identify them separately due to their respective materiality. Refrigerants contribute less than 1% of Scope 1 emissions. The amount is determined during maintenance work on the cooling systems based on the required refill quantity. | ⊘ |
| 305-2 | **Energy indirect (Scope 2) GHG emissions**<br><br>Our Sustainability Targets, p. 13<br>GxPure, Emissions and Energy, p. 19 et sqq. | 7, 8 | 3, 12, 13, 14, 15 | | ⊘ |
| 305-3 | **Other indirect (Scope 3) GHG emissions**<br><br>Our Sustainability Targets, p. 13<br>GxPure, Emissions and Energy, p. 19 et sqq. | 7, 8 | 3, 12, 13, 14, 15 | | ⊘ |
| 305-4 | **GHG emissions intensity**<br><br>Annual Report, Consolidated Income Statement, p. 48<br>GxPure, Emissions and Energy, p. 19 et sqq. | 8 | 13, 14, 15 | | ⊘ |
| 305-5 | **Reduction of GHG emissions**<br><br>Our Sustainability Targets, p. 13<br>GxPure, Emissions and Energy, p. 19 et sqq. | 7, 8, 9 | 13, 14, 15 | | ⊘ |
| 305-7 | **Nitrogen oxides ($NO_x$), sulfur oxides ($SO_x$), and other significant air emissions** | 7, 8, 9 | 3, 12, 13, 14, 15 | Air emissions arise in the course of our production processes, primarily in connection with glass production. We do not currently record these globally due to their varying significance. | |

| GRI standard | References | UNGC Principles | UNSDG | Explanations | audited |
|---|---|---|---|---|---|
| **Waste** | | | | | |
| 101-1, -2, -3 | **Management approach**<br><br>About this Report, p. 8<br>Management System and Organizational Integration, p. 15<br>GxCircular, p. 26<br>GxCircular, Recycling and Waste, p. 26 et sqq. | | | | |
| 306-1 | **Waste generation and significant waste-related impacts**<br><br>GxCircular, Recycling and Waste, p. 26 et sqq. | 7, 8, 9 | 3, 6, 12, 13, 14, 15 | Waste is recorded as soon as it leaves the site property and is handed over to the disposal company. By-products and internal recycling streams are not recorded as part of the waste, but serve to prevent waste generation. Waste data is only recorded for the company's own locations; waste generated by suppliers or customers is not recorded. | |
| 306-2 | **Management of significant waste-related impacts**<br><br>GxCircular, Recycling and Waste, p. 26 et sqq. | 7, 8, 9 | 3, 6, 12 | | |
| 306-3 | **Waste generated**<br><br>GxCircular, Recycling and Waste, p. 26 et sqq. | 7, 8, 9 | 3, 6, 12, 13, 14, 15 | Since the financial year 2022, we have gathered global data on waste generated, split by the classification as hazardous and non-hazardous waste, as well as disposal and recovery methods. Waste is classified as such when it leaves the site for disposal or recovery. | |
| 306-4 | **Waste diverted from disposal**<br><br>GxCircular, Recycling and Waste, p. 26 et sqq. | 7, 8 | 3, 6, 12, 13, 14, 15 | Since the financial year 2022, we have gathered global data on waste generated, split by the classification as hazardous and non-hazardous waste, as well as disposal and recovery methods. Waste is classified as such when it leaves the site for disposal or recovery. | |
| 306-5 | **Waste directed to disposal**<br><br>GxCircular, Recycling and Waste, p. 26 et sqq. | 7, 8 | 3, 6, 12, 13, 14, 15 | Since the financial year 2022, we have gathered global data on waste generated, split by the classification as hazardous and non-hazardous waste, as well as disposal and recovery methods. Waste is classified as such when it leaves the site for disposal or recovery. | |
| **Environmental Compliance** | | | | | |
| 101-1, -2, -3 | **Management approach**<br><br>About this Report, p. 8<br>Management System and Organizational Integration, p. 15 | | | | |
| 307-1 | **Non-compliance with environmental laws and regulations**<br><br>Management System and Organizational Integration, p. 15 | 7, 8 | 12, 13, 14, 15, 16 | In the financial year 2023, no significant fines or nonmonetary penalties were imposed on Gerresheimer AG for non-compliance with environmental laws and regulations. | |
| **Supplier Environmental Assessment** | | | | | |
| 101-1, -2, -3 | **Management approach**<br><br>About this Report, p. 8<br>GxCircular, Responsible Supply Chain Management, p. 30 et sqq. | | | | |
| 308-1 | **New suppliers that were screened using environmental criteria**<br><br>GxCircular, Responsible Supply Chain Management, p. 30 et sqq. | 7, 8, 9 | 12, 17 | In the reporting period, 55% of new (strategic) suppliers were audited according to ecological criteria. We aim to have assessed all strategically relevant suppliers according to ecological and social criteria by 2024. | ⊘ |
| 308-2 | **Negative environmental impacts in the supply chain and actions taken**<br><br>GxCircular, Responsible Supply Chain Management, p. 30 et sqq. | 7, 8, 9 | 12, 17 | | ⊘ |

| GRI standard | References | UNGC Principles | UNSDG | Explanations | audited |
|---|---|---|---|---|---|
| **Social** | | | | | |
| **Employment** | | | | | |
| 101-1, -2, -3 | **Management approach**<br><br>About this Report, p. 8<br>GxCare, p. 32 | | | | |
| 401-1 | **New employee hires and employee turnover**<br><br>GxCare, Our Employees, p. 33<br>Employee Metrics, p. 43 | 6 | 5, 8, 10 | More detailed information (by age group, gender, religion) is not relevant for the management of this aspect. | ⊘ |
| 401-2 | **Benefits provided to full-time employees that are not provided to temporary or part-time employees**<br><br>GxCare, Labor and Social Standards, p. 35 et sqq. | 6 | 5, 8, 10 | | |
| 401-3 | **Parental leave**<br><br>GxCare, Labor and Social Standards, p. 35 et sqq. | 6 | 5, 8, 10 | More detailed information such as the breakdown by gender is not relevant for the management of this aspect. | ⊘ |
| **Labor/Management relations** | | | | | |
| 101-1, -2, -3 | **Management approach**<br><br>About this Report, p. 8<br>GxCare, p. 32<br>GxCare, Labor and Social Standards, p. 35 et sqq. | | | | |
| 402-1 | **Minimum notice periods regarding operational changes**<br><br>GxCare, Labor and Social Standards, p. 35 et sqq. | 3 | 8 | The basic principle of our actions is compliance with national law. Thus, we adhere to the relevant notification requirements periods resulting from national laws or local collective agreements. | |
| **Occupational Health and Safety** | | | | | |
| 101-1, -2, -3 | **Management approach**<br><br>About this Report, p. 8<br>GxCare, p. 32<br>GxCare, Health and Occupational Safety, p. 37 et sqq. | | | | |
| 403-1 | **Occupational health and safety management system**<br><br>GxCare, Health and Occupational Safety, p. 37 et sqq. | | 3, 8 | Our goal is to implement an ISO 45001 management system at all our production sites by 2023.<br><br>We aim to achieve 100% coverage for our production sites and cover approximately 90% of Our Employees in 2023. | ⊘ |
| 403-2 | **Hazard identification, risk assessment, and incident investigation**<br><br>GxCare, Health and Occupational Safety, p. 37 et sqq. | | 3, 8 | The identification of hazards, risk assessment, and investigation of incidents is part of the management systems (ISO 14001, 45001, and 9001). Our goal is to implement an ISO 45001 management system at all our production sites by 2023. | ⊘ |
| 403-3 | **Occupational health services**<br><br>GxCare, Health and Occupational Safety, p. 37 et sqq. | | 3, 8 | Our Gerresheimer management system includes the establishment of an occupational health service at all locations and is simultaneously covered by ISO 45001. | |
| 403-4 | **Worker participation, consultation, and communication on occupational health and safety**<br><br>GxCare, Health and Occupational Safety, p. 37 et sqq. | | 3, 8 | Our Gerresheimer management system foresees the establishment of appropriate committees at all sites and is reviewed via regular assessments; at the same time, this is covered by ISO 45001. | ⊘ |
| 403-5 | **Worker training on occupational health and safety**<br><br>GxCare, Health and Occupational Safety, p. 37 et sqq. | | 3, 8 | Our Gerresheimer management system foresees the implementation, communication and maintenance of occupational safety standards; at the same time, this is covered by ISO 45001. | ⊘ |

| GRI standard | References | UNGC Principles | UNSDG | Explanations | audited |
|---|---|---|---|---|---|
| 403-6 | **Promotion of worker health**<br><br>GxCare, Health and Occupational Safety, p. 37 et sqq. | | 3, 8 | Our Gerresheimer management system foresees the creation of a health program at all our sites. Implementation is based on local conditions. | ⊘ |
| 403-7 | **Prevention and mitigation of occupational health and safety impacts directly linked by business relationships**<br><br>GxCircular, Responsible Supply Chain Management, p. 30 et sqq. | | 3, 8 | | ⊘ |
| 403-8 | **Workers covered by an occupational health and safety management system**<br><br>GxCare, Health and Occupational Safety, p. 37 et sqq. | | 3, 8 | Our goal is to implement an ISO 45001 management system at all our production sites by 2023.<br><br>We aim to achieve 100% coverage for our production sites and cover approximately 90% of Our Employees in 2023.<br><br>We do not gather further information on local legal requirements globally. | ⊘ |
| 403-9 | **Work-related injuries**<br><br>GxCare, Health and Occupational Safety, p. 37 et sqq. | | 3, 8 | Since the beginning of the financial year 2022, we have recorded incidents both for our own as well as temporary employees. | ⊘ |
| 403-10 | **Work-related ill health**<br><br>GxCare, Health and Occupational Safety, p. 37 et sqq. | | 3, 8 | So far, we only survey the risk of occupational diseases, but not the type and frequency of occurrence of these diseases due to the globally very different legal definitions. | ⊘ |
| **Training and education** | | | | | |
| 101-1, -2, -3 | **Management approach**<br><br>About this Report, p. 8<br>GxCare, p. 32 | | | | |
| 404-1 | **Average hours of training per year per employee**<br><br>GxCare, Education and Training, p. 34<br>Employee Metrics, p. 43 | 6 | 4, 5, 8 | Differentiation of the data by gender and employee category is not relevant for us. | ⊘ |
| 404-2 | **Programs for upgrading employee skills and transition assistance programs**<br><br>GxCare, People Development, p. 34 et sqq. | 6 | 4, 5, 8 | | |
| 404-3 | **Percentage of employees receiving regular performance and career development reviews**<br><br>GxCare, People Development, p. 34 et sqq. | 6 | 4, 5, 8 | We do not currently report on the percentage by gender, as this information is collected anonymously in individual regions, nor by employee category, as the data is not available. | ⊘ |
| **Diversity and equal opportunity** | | | | | |
| 101-1, -2, -3 | **Management approach**<br><br>Annual Report, Diversity Policy for the Management Board and Long-term Succession, p. 31<br>About this Report, p. 8<br>GxCare, Diversity and Equal Opportunities, p. 35 | | | | |
| 405-1 | **Diversity of governance bodies and employees**<br><br>Annual Report, Diversity Policy for the Management Board and Long-term Succession, p. 31<br>GxCare, Diversity and Equal Opportunities, p. 35<br>Employee Metrics, p. 43 | 6 | 5, 8, 10 | | |
| 405-2 | **Ratio of basic salary and remuneration of women to men**<br><br>GxCare, Labor and Social Standards, p. 36 et sqq. | 6 | 5, 8, 10 | Compensation is regulated by salary bands or collective bargaining agreements and is applied regardless of gender (explanation valid for Germany). Not in all other countries collective bargaining agreements and salary bands exist. | |

| GRI standard | References | UNGC Principles | UNSDG | Explanations | audited |
|---|---|---|---|---|---|
| **Non-discrimination** | | | | | |
| 101-1, -2, -3 | **Management approach**<br><br>About this Report, p. 8<br>GxCare, Labor and Social Standards, p. 35 et sqq. | | | | |
| 406-1 | **Incidents of discrimination and corrective actions taken**<br><br>GxCare, Labor and Social Standards, p. 35 et sqq. | 6 | 5, 8, 10, 16 | In the financial year 2023, no alleged cases of discrimination were reported as part of our internal processes. | ⊘ |
| **Freedom of Association and Collective Bargaining** | | | | | |
| 101-1, -2, -3 | **Management approach**<br><br>About this Report, p. 8<br>GxCare, Labor and Social Standards, p. 35 et sqq. | | | | |
| 407-1 | **Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk**<br><br>GxCare, Labor and Social Standards, p. 35 et sqq.<br>GxCircular, Responsible Supply Chain Management, p. 30 et sqq. | 3 | 8, 10 | We maintain relationships with suppliers from eight countries that generally have an increased risk of violation of trade union freedom of association. No actual violations of the right to freedom of association and collective bargaining were identified at any of the suppliers in the financial year 2023. | |
| **Child Labor** | | | | | |
| 101-1, -2, -3 | **Management approach**<br><br>About this Report, p. 8<br>GxCircular, Responsible Supply Chain Management, p. 30 et sqq.<br>GxCare, Labor and Social Standards, p. 36 et sqq. | | | | |
| 408-1 | **Operations and suppliers at significant risk for incidents of child labor**<br><br>GxCircular, Responsible Supply Chain Management, p. 30 et sqq.<br>GxCare, Labor and Social Standards, p. 35 et sqq. | 1, 2, 5 | 8, 12, 16 | We maintain relationships with suppliers from eight countries that generally have an increased risk of child labor. We are not aware of any significant risk of incidents of child labor among our suppliers. | |
| **Forced or Compulsory Labor** | | | | | |
| 101-1, -2, -3 | **Management approach**<br><br>About this Report, p. 8<br>GxCircular, Responsible Supply Chain Management, p. 30 et sqq.<br>GxCare, Labor and Social Standards, p. 35 et sqq. | | | | |
| 409-1 | **Operations and suppliers at significant risk for incidents of forced or compulsory labor**<br><br>GxCircular, Responsible Supply Chain Management, p. 30 et sqq.<br>GxCare, Labor and Social Standards, p. 35 et sqq. | 1, 2, 4 | 8, 12 | We maintain relationships with suppliers from eight countries that generally have an increased risk of incidents of forced or compulsory labor. No actual incidents of forced or compulsory labor were identified at any of the suppliers in the financial year 2023. | |
| **Human Rights Assessment** | | | | | |
| 101-1, -2, -3 | **Management approach**<br><br>About this Report, p. 8<br>GxCare, Labor and Social Standards, p. 35 et sqq. | | | | |
| 412-1 | **Operations that have been subject to human rights reviews or impact assessments**<br><br>GxCare, Labor and Social Standards, p. 35 et sqq. | 1, 2 | 8, 12 | | |
| 412-2 | **Employee training on human rights policies or procedures** | 1, 2 | 8, 12 | All employees have access to our Corporate Responsibility Policy upon joining the company. | |

| GRI standard | References | UNGC Principles | UNSDG | Explanations | audited |
|---|---|---|---|---|---|
| **Local Communities** | | | | | |
| 101-1, -2, -3 | **Management approach**<br><br>GxCare, Labor and Social Standards, p. 35 et sqq.<br>GxCare, Community Engagement, p. 39 et sqq. | | | | |
| 413-1 | **Operations with local Community Engagement, impact assessments, and development programs**<br><br>Stakeholder Dialogues, p. 16 et sqq.<br>GxCare, Community Engagement, p. 39 et sqq. | 1, 2, 7, 8 | 11, 12 | Environmental impact assessments and operating permits are carried out or applied for as part of investment projects. We currently do not see a critical need for further institutionalized participation processes beyond our stakeholder dialogue processes. | ⊘ |
| 413-2 | **Operations with significant actual and potential negative impacts on local communities** | 1, 2, 7, 8 | 1, 2, 11, 12 | No such negative effects have arisen either through our internal grievance mechanisms or as part of our risk assessments for investment decisions. | ⊘ |
| **Supplier Social Assessment** | | | | | |
| 101-1, -2, -3 | **Management approach**<br><br>GxCircular, Responsible Supply Chain Management, p. 30 et sqq. | | | | |
| 414-1 | **New suppliers that were screened using social criteria**<br><br>GxCircular, Responsible Supply Chain Management, p. 30 et sqq. | 1, 2, 4, 5, 6 | 5, 8, 12, 16, 17 | In the reporting period, 65% of new (strategic) suppliers were audited according to social criteria. We aim to have assessed all strategically relevant suppliers according to environmental and social criteria by 2024. | ⊘ |
| 414-2 | **Negative social impacts in the supply chain and actions taken**<br><br>GxCircular, Responsible Supply Chain Management, p. 30 et sqq. | 1, 2, 4, 5, 6 | 5, 8, 12, 16, 17 | | ⊘ |
| **Public Policy** | | | | | |
| 101-1, -2, -3 | **Management approach**<br><br>Stakeholder Dialogues, p. 16 et sqq. | | | | |
| 415-1 | **Political contributions**<br><br>Stakeholder Dialogues, p. 16 et sqq. | | | Direct or indirect donations to political parties, campaigns, or individuals are not permitted. | ⊘ |
| **Customer Health and Safety** | | | | | |
| 101-1, -2, -3 | **Management approach**<br><br>About this Report, p. 8<br>Ethical Business Conduct and Compliance with the Law, p. 41 et sqq. | | | | |
| 416-1 | **Assessment of the health and safety impacts of product and service categories**<br><br>GxCircular, Ecodesign, p. 28 et sqq. | | 3, 12 | Our products are inspected by the relevant authorities/agencies as part of the approval process, and all our finished products undergo testing and evaluation to ensure a high level of safety during manufacture, use, and disposal. | ⊘ |
| 416-2 | **Incidents of non-compliance concerning the health and safety impacts of products and services**<br><br>Ethical Business Conduct and Compliance with the Law, p. 41 et sqq. | | 3, 12, 16 | We have not identified any violation of regulations and/or voluntary codes of conduct. Services are not further relevant for us as a manufacturing company. | |
| **Socioeconomic Compliance** | | | | | |
| 101-1, -2, -3 | **Management approach**<br><br>About this Report, p. 8<br>Ethical Business Conduct and Compliance with the Law, p. 41 et sqq. | | | | |
| 419-1 | **Non-compliance with laws and regulations in the social and economic area**<br><br>Ethical Business Conduct and Compliance with the Law, p. 41 et sqq. | | 16 | In the financial year 2023, no significant fines or non-monetary penalties were imposed on Gerresheimer AG for non-compliance with laws and regulations in the social and economic sphere. | |

# Imprint

**Note regarding the separate Non-financial Report**
This separate Non-financial Report is the English translation of the original German version; in case of deviations between these two, the German version prevails.

**Note regarding the rounding of figures**
Due to the commercial rounding of figures and percentages, small deviations may occur.

**Disclaimer**
This separate Non-financial Report contains certain future-oriented statements. Future-oriented statements include all statements which do not relate to historical facts and events and contain future-oriented expressions such as "believe," "estimate," "assume," "expect," "forecast," "intend," "could," "should," or expressions of a similar kind. Such future-oriented statements are subject to risks and uncertainties since they relate to future events and are based on the Company's current assumptions, which may not in the future take place or be fulfilled as expected.