gerresheimer
innovating for a better life
Separate
Non-financial
Report
2025

Overview of strategic key figures and targets

ESRS reference	Target	KPI	2025	2024[1]	2023[1]	Base year	Target value	Target year
E1	Reduce our absolute CO_2e emissions to limit global warming to below 1.5 °C	Scope 1 and Scope 2 emissions in t CO_2e	483,755	523,140	566,360	2019: 696,632	334,383	2030
E1	Reduce our absolute CO_2e emissions to limit global warming to below 1.5 °C	Reduction in Scope 1 and Scope 2 emissions compared to the base year	–30.6%	–24.9%	–18.7%	–	–52.0%	2030
E1	Increase in the share of electricity from renewable sources	Share of electricity from renewable sources	53.6%	51.7%	38.0%	2019	100.0%	2030
E1	Involvement of our key suppliers for purchased goods and services in actions to reduce GHG emissions	Percentage of suppliers (by spend) with science-based climate targets	17.7%	17.7%	14.8%	–	65.0%	2029
E1	Reduction in GHG intensity of our Scope 3 emissions per unit of operating profit	Scope 3 emissions from fuel- and energy-related activities, transport and distribution, and end-of-life treatment of sold products per production unit	–23.6%	–28.4%	–	2023	–64.0%	2034
E5	Review of our product designs based on our EcoDesign Principles	Proportion of new product developments for which the application of Gerresheimer EcoDesign Principles has been reviewed	98.7%	100.0%	93.0%	–	100.0%	Annually
E5	Increase in the recovery rate of our industrial waste	Proportion of reused and recycled waste in total waste generation	73.7%	68.2%	–	2024	80.0%	2034
E5	Reduction in industrial waste intensity	Waste generated (excluding construction and special glass waste) relative to the amount of material used	0.041	0.040	–	2024	0.036	2034
E1, E5	Increase in the number of production facilities with an environmental management system certified according to ISO 14001	Proportion of production facilities with ISO 14001 certification relative to total number of production facilities	71.7%	59.1%	59.1%	–	100.0%	2028
E1, E5	Compliance with environmental and social aspects by our suppliers	Proportion of strategic suppliers that have acknowledged the Gerresheimer Supplier Code of Conduct	98.1%	88.0%	65.0%	–	100.0%	Annually
E1, E5	Compliance with environmental and social aspects by our suppliers	Percentage of strategic suppliers assessed according to environmental and social aspects	100.0%	90.0%	55.0%	–	100.0%	Annually
S1	Provision of a healthy and safe working environment	Lost time incident rate (LTIR)	4.7	5.8	6.4	2019: 12.81	2.56	2028
S1	Provision of a healthy and safe working environment	Reduction in lost time incident rate (LTIR) compared to the base year	–63.4%	–54.7%	–49.8%	2019	–80.0%	2028
S1	Provision of a healthy and safe working environment	Production facilities with ISO 45001 certification	100.0%	95.0%	86.0%	2019	100.0%	2025
S1	Promotion of our employees' professional development	Voluntary training hours per employee	12.9	22.0	19.6	–	20	2034
S1	Ranking amongst the top 25% of employers in terms of employee satisfaction	Employee Net Promoter Score[2]	–	–	–	–	> 20	2034
G1	Promotion of our employees' knowledge of the company's values and principles and the embedding thereof in our DNA	Percentage of employees trained on the Code of Conduct[3]	–	–	–		95.0%	2026

[1] The figures refer to the combined data of Gerresheimer and Bormioli Pharma. The figures for 2024 are included separately in the relevant chapters.
[2] The last Employee Net Promoter Score was collected in 2022.
[3] The Code of Conduct was completely revised in 2025 and the training objective for employees was reapproved. Progress towards this objective will be determined for the first time in 2026.

Contents

4 Letter of the CFO
6 **Basis for preparation**
6 General basis for the preparation of the report
9 Governance
13 Strategy
22 Management of impacts, risks, and opportunities

31 Environmental information
31 Disclosures pursuant to Article 8 of Regulation 2020/852 (Taxonomy Regulation)
33 Climate change
33 Strategy
38 Management of impacts, risks, and opportunities
40 Metrics and targets
48 Resource use and circular economy
48 Strategy
51 Management of impacts, risks, and opportunities
53 Metrics and targets
59 Further information on responsible supply chain management
59 Strategy
59 Management of impacts, risks, and opportunities
60 Metrics and targets
60 Voluntary disclosures on water use
60 Strategy
60 Management of impacts, risks, and opportunities
61 Metrics and targets

62 Social information
62 Own workforce
62 Strategy
68 Management of impacts, risks, and opportunities
74 Metrics and targets
81 Health and safety
81 Strategy
81 Management of impacts, risks, and opportunities
82 Metrics and targets - occupational safety

86 Business conduct
86 Strategy
87 Management of impacts, risks, and opportunities
89 Metrics and targets

91 Key figures for EU Taxonomy reporting

Letter of the CFO

Wolf Lehmann, CFO

Dear Readers,

As a partner to the pharmaceutical, biotech, and cosmetics industries, our products, systems, and solutions contribute every day to improving the quality of life for people around the world. That is what drives us.

We provide our customers with more than just primary packaging, drug delivery devices, and innovative solutions to support patient compliance. We take responsibility for the environmental impact of our business activities, our employees, and our supply chain, and we support our customers on their path to sustainability.

Gerresheimer faced a number of operational challenges in 2025: the integration of Bormioli Pharma, subdued demand in the cosmetics and primary packaging for oral liquid medications segments, weaker market growth, and a new management team since November 2025.

With the Gerresheimer Transformation Offensive (gto), we are currently implementing a comprehensive program aimed at returning our company to a path towards growth. This includes more selective investment planning, actions to increase operational and sales excellence, and the optimization of our global production network.

Despite these challenges, in 2025 we were able to further develop our sustainability strategy, advance our ambitious sustainability targets, and make significant progress.

We reduced our Scope 1 and Scope 2 CO_2e emissions by 30.6% compared to 2019 and increased the share of electricity from renewable sources in our electricity consumption to 53.6%, despite having significantly expanded our business. The implementation of our action plan for greater occupational safety has led to a further significant reduction in workplace accidents, particularly in 2025. Compared to 2019, we were able to reduce the lost time incident rate by a total of around 63.4%.

Our progress has also been reaffirmed by external ratings: EcoVadis once again awarded us gold in 2025 with a new record score, despite increasingly stringent requirements. This puts Gerresheimer among the top 1% in the industry. We also achieved “Leadership” status again in the CDP rating, earning an A-.

A substantial milestone for us in 2025 was the further development of our sustainability strategy. The new requirements of the EU Directive on Corporate Sustainability Reporting (CSRD), the expectations of our customers, and the integration of Bormioli Pharma, which was acquired in 2024, played a special role in this.

In a global, cross-divisional process, we identified and assessed risks and opportunities, for example. We also increased our reduction target for Scope 1 and Scope 2 CO_2e emissions from 50% to 52% by 2030 and added Scope 3 targets for the first time. We then had these climate targets validated by the Science Based Targets initiative (SBTi). The SBTi confirmed that the targets set by Gerresheimer are scientifically sound and in line with the Paris Climate Agreement. This underlines our own commitment to measuring and managing climate change mitigation and sustainability according to recognized standards and to communicating progress transparently.

This report is further proof of this. We have decided to report on a voluntary basis even before the CSRD's implementation by law in accordance with the new directive.

With this publication, we are disclosing significantly more data. In doing so, we want to actively contribute to increasing the transparency and comparability of our sustainability reporting.

In 2026, we will continue to drive forward our sustainability ambitions in all areas of the company and in cooperation with our customers and suppliers. One key topic will be the further development of our transition plan for climate change mitigation and its implementation. In addition, occupational safety, employee satisfaction, and governance topics will remain in focus.

Thank you for your interest in Gerresheimer and our company's commitment to sustainability! It is our pleasure to be able to provide you with even more insights into our sustainability strategy, targets, and progress with this report.

Yours sincerely,

Wolf Lehmann

Basis for preparation

General basis for the preparation of the report

Basis for preparation
(BP-1_5a-d, AR 1)

The separate Non-Financial Group Report of Gerresheimer AG (also: Sustainability Report) is prepared in partial application of the first set of the ESRS (Delegated Regulation (EU) 2023/2772 as amended by Delegated Regulation (EU) 2025/1416). Since we are refraining from integrating it into the management report this year, the ESRS framework is not yet being applied in full. The use of the ESRS as a framework deviates from the previous approach. This is done in order to reflect the importance of the reporting standards defined in the ESRS and adopted by the European Commission.

Pursuant to Section 315b and Section 289b of the German Commercial Code (HGB), the Gerresheimer Group and Gerresheimer AG are required to submit a non-financial report. These two non-financial reports are combined. With regard to Section 315c (1) HGB in conjunction with Section 289c (2) HGB, the contents of the report are classified as follows: We report on environmental issues in accordance with Section 315c HGB in conjunction with Section 289c (2)(1) HGB in the chapter “Environmental Information”. We report on employee matters in accordance with Section 315c HGB in conjunction with Section 289c (2)(2) HGB and social matters in accordance with Section 315c HGB in conjunction with Section 289c (2)(3) HGB in the chapter “Social information”. We report on respect for human rights in accordance with Section 315c HGB in conjunction with Section 289c (2)(4) HGB in both the chapter “Further information on responsible supply chain management” and the chapter “Social information”. We report on the topic of combating corruption and bribery in accordance with Section 315c HGB in conjunction with Section 289c (2)(5) HGB in the chapter “Business conduct”.

This Sustainability Report has been prepared on a consolidated basis. Reporting is carried out at the Group level and includes all relevant information insofar as it contributes significantly to the presentation of material sustainability matters. The figures for prior years also refer to the combined data of Gerresheimer and Bormioli Pharma (with the exception of taxonomy metrics). The figures for 2024 are included separately in the relevant chapters. The scope of consolidation for this Sustainability Report is the same as for the consolidated financial statements. Accordingly, references to Gerresheimer’s own business activities in this Sustainability Report include all subsidiaries that were fully consolidated in the consolidated financial statements. Within the scope of sustainability reporting for 2025, in accordance with the requirements of the Corporate Sustainability Reporting Directive (CSRD), no subsidiaries of Gerresheimer AG based in the European Union qualify as public-interest entities within the meaning of Section 289b-E HGB or Article 19a (9) or 29a (8) of Directive 2013/34/EU. Therefore, these subsidiaries are not subject to the independent obligation to provide individual or consolidated sustainability reporting.

The Sustainability Report for the 2025 financial year covers not only our own activities but also material aspects of the upstream and downstream value chain. The analysis of material impacts, risks, and opportunities was carried out taking into account the entire value chain. Depending on the topic, the targets, policies, and actions for managing these issues relate to both internal processes and the upstream and downstream value chain.

BDO AG Wirtschaftsprüfungsgesellschaft has conducted a limited assurance audit of the Non-Financial Group Report. The external audit by BDO relates to the audit of the figures for the 2025 financial year, which also includes the base year figures.

We have made use of the option to publish certain reporting requirements and data points in the coming years as part of a gradual implementation in accordance with the ESRS.

Definitions of time horizons
(BP-2_9a)

We define the time horizons for reporting on impacts, risks, and opportunities in accordance with ESRS 1, Section 6.4, and in line with our operational and strategic planning processes (OPSP).

- Short-term: 0 to 1 year – this corresponds to the current financial year 2025. Here we consider risks and opportunities with immediate impact
- Medium-term: > 1 to 5 years – this period covers our regular planning period and forms the basis for internal opportunity and risk management
- Long-term: > 5 years – here we consider developments that go beyond operational planning. Long-term impacts, risks, and opportunities are also included in our assessment

This structured approach ensures that short-, medium-, and long-term aspects are systematically incorporated into Gerresheimer’s strategy, targets, and action planning.

Estimates for the value chain
(BP-2_10a-d)

The following table lists all key figures published in this Sustainability Report for which data on the upstream and/or downstream value chain have been estimated using sector-average data or other approximate values. The basis for the calculation and the resulting degree of accuracy are described for each key figure listed. Where applicable, the actions for improving the accuracy of the respective key figure in the future are also explained.

Estimates for the value chain

ESRS reference	Metric	Page	Element in the value chain	Basis for preparation	Description of the resulting level of accuracy	Planned actions to improve accuracy in the future
ESRS E1	Scope 3.1 Purchased goods and services	47	Upstream value chain	Use of emission factors for plastic components; processing steps (e.g., injection moulding from granulate to caps) not yet taken into account	The resulting degree of accuracy of the reported Scope 3 emissions is assessed as moderate, as upstream processing steps for individual product groups (e.g., tape, caps) are currently missing. However, these steps are taken into account for relevant product groups such as trays. Overall, most of the purchased materials for which the weight is available are raw materials.	In the future, we will include further specific emission factors for processed products, request supplier data, and use databases containing process emissions in order to increase accuracy.
ESRS E1	Scope 3.7 Employee commuting	47	Upstream value chain	The number of full-time employees, broken down by country, is combined with data from EUROSTAT's 2021 commuting statistics to estimate emissions from commuting.	The resulting degree of accuracy of the reported Scope 3 emissions is considered low.	As this is not a hotspot Scope 3 category, there are currently no planned actions to improve accuracy.
ESRS E1	Scope 3.10 Processing of sold products	47	Downstream value chain	We consider the processing of our products to mean the sterilization or cleaning of our packaging, which is carried out by our customers or third parties to ensure the packaging fulfills its intended purpose. The production volume of the affected product groups was categorized according to the relevant sterilization or cleaning procedures. The energy intensity of these processes was estimated based on our own production data as well as online sources. Emissions resulting from this electricity consumption were calculated using country-specific emission factors.	The resulting degree of accuracy of the reported Scope 3 emissions is considered low.	As this is not a hotspot Scope 3 category, there are currently no planned actions to improve accuracy.
ESRS E1	Scope 3.12 End-of-life treatment of sold products	47	Downstream value chain	Since our products are distributed globally by our customers, our production facilities have been defined as sales markets and disposal locations. Depending on the product segment (pharmaceuticals, cosmetics, others) and material (plastic, glass), different disposal scenarios were defined. The resulting distribution of production volume by material and disposal method (recycling, incineration with energy recovery, incineration without energy recovery) was matched with corresponding global emission factors to estimate the emissions.	The sales volume of our products is systematically recorded. The consideration of disposal locations is based on assumptions, and the disposal scenarios are partly derived from EUROSTAT statistics. The resulting level of accuracy of the reported Scope 3 emissions is estimated to be medium.	Currently, there are no possibilities to track the disposal locations and scenarios of our products. For this reason, no actions to improve accuracy are planned at this time.
ESRS E1	2025 Scope 3 emissions	47	Up- and downstream value chain	At the time of publication of this report, we did not yet have all the information required to calculate the Scope 3 inventory in full for 2025. Scope 3 emissions for 2025 have therefore been estimated.	As this is an estimate, the resulting degree of accuracy of the reported Scope 3 emissions for the reporting years is considered low.	To improve data quality, we will continuously review and optimize our estimation methodology. Our objective is to base future calculations on current annual data.

Sources for estimates and uncertainty in results

(BP-2_11a-b)

The table below presents the key figures and monetary amounts that are subject to substantial measurement uncertainty based on estimates, including the underlying sources of uncertainty and the assumptions and judgments used.

Sources of estimates and uncertainty in results

ESRS topic	ESRS reference	Metric	Page	Information on the sources of measurement uncertainty	Assumptions, approximations, and judgments made in the valuation
ESRS E1	E1-1_16c	Quantification of the investments and financial resources to support the implementation of the transition plan (OpEx)	36	All expected OpEx and/or CapEx amounts allocated to the transition plan are based on estimates, approximations, and expert assessments derived from currently available information.	The information was drawn from the respective plans to achieve the self-set targets for reducing GHG emissions. Forecasts of future investments and financial resources allocated to the transition plan are generally based on current internal and external estimates. A significant portion of these estimates pertains to the future price development of relevant raw materials across the upstream value chain.
ESRS E1	E1-1_16c	Quantification of the investments and financial resources to support the implementation of the transition plan (CapEx)	36	All expected OpEx and/or CapEx amounts allocated to the transition plan are based on estimates, approximations, and expert assessments derived from currently available information.	The information was drawn from the respective plans to achieve the self-set targets for reducing GHG emissions. Forecasts of future financial resources allocated to the transition plan are generally based on current internal and external estimates.
ESRS E1	E1-6_44	Scope 1 emissions from mobile combustion	42	The measurement uncertainties for Scope 1 emissions in the company fleet arise primarily from inaccuracies in fuel quantities, consumption data, and estimates for missing data.	As we do not have the exact mileage figures, we have assumed an average driving distance for calculating the emissions of company cars. In addition, we have made assumptions about the operating time and consumption of non-electric forklift trucks.
ESRS E1	E1-3_29b	Achieved and expected CO_2e emission reductions	39	The calculation is based on forecasts, expectations regarding industry developments, and the anticipated impacts of relevant projects aimed at reducing GHG emissions.	The achieved emission reductions are calculated through continuous tracking. Projected emission reductions are calculated for the long term based on forecasts for emission developments from our reduction projects. These forecasts are supplemented by industry development projections, future business developments, and external factors affecting our business activities.
ESRS 2 / ESRS E1	MDR-T_80	Suppliers (spend-based) with SBTi-validated or SBTi-aligned CO_2e targets	40	At present, the calculated share includes only expenditure to suppliers with SBTi-validated CO_2e targets. SBTi-aligned CO_2e targets have not yet been taken into account.	As there is currently no valid process implemented across the entire organization to assess SBTi-aligned CO_2e targets, the determination of this share has been omitted. Consequently, only suppliers with SBTi-validated CO_2e targets were included in the calculation. The actual share of suppliers (spend-based) with SBTi-validated or SBTi-aligned CO_2e targets is therefore higher.

Changes in sustainability information and errors in reporting in previous reporting periods
(BP-2_13a-c, BP-2_14a-c)

We are preparing this 2025 Sustainability Report for the first time in accordance with the requirements of the ESRS to fulfill the reporting obligations pursuant to Sections 289b to 289e HGB and Sections 315b and 315c HGB. Where possible, we have provided corresponding figures from the prior year for the quantitative disclosures.

We indicate here corrections that relate to information in our 2024 non-financial report and exceed the materiality threshold of 5%.

During the financial year, material and immaterial error corrections arose in accordance with IAS 8, which had to be applied retrospectively; as a result, financial indicators for the 2024 financial year were adjusted. The information on the adjustments is provided in the notes to the Annual Financial Statements of Gerresheimer AG.

In this report, the adjustments affect the following key performance indicators for the 2024 reporting year:

- Taxonomy-eligible turnover (in %)
- Taxonomy-eligible capital expenditures (in %)
- Energy intensity
- CO_2e intensity
- Scope 3 intensity
- Total water withdrawal intensity

During the revision of our targets, we discovered that the waste data originally reported for the base year 2024 did not include the quantities of glass waste from several production facilities. This was because these sites had not submitted their corresponding waste quantities to the central reporting system. The missing data was recorded in full, and the waste data for the base year 2024 was corrected accordingly (reported value for waste generation in 2024: 30,227 t; corrected value: 34,706 t).

As part of the SBTi submission process, the disposal scenario in Category 3.12 (end-of-life treatment of sold products) was clarified by assuming incineration with heat recovery instead of incineration without heat recovery for our pharmaceutical products manufactured in Europe. This refinement of the assumptions led to a reduction in emissions (reported value for Category 3.12 in 2023: 115,151 t CO_2e; corrected value: 51,105 t CO_2e). In addition, the submission process revealed that a correction of the weight assumptions was necessary in Category 3.1 (purchased goods and services). The adjustments in this category led to a significant reduction in reported emissions (reported value for Category 3.1 in 2023: 829,627 t CO_2e; corrected value: 698,172 t CO_2e). Other changes made during the audit relate to refined assumptions. As these are not corrections, they will not be explained in detail here.

Disclosures based on other legal provisions or announcements and incorporation of information by reference
(BP-2_15-16)

With this Sustainability Report, we are continuing to comply with applicable obligations under the German Commercial Code (Sections 289b to 289e HGB and Sections 315b and 315c HGB), providing environmental information in accordance with Article 8 of the EU Taxonomy Regulation (Regulation (EU) 2020/852), and applying the ESRS framework for the first time.

ESRS disclosure requirements were not incorporated by reference.

Governance

Number of managing and non-managing members
(GOV-1_21a)

As of November 30, 2025, the Management Board of Gerresheimer AG consisted of three members. Responsibilities are allocated on the basis of assigned departments, which are managed independently. The Management Board has not formed any committees.

The Supervisory Board consisted of twelve members in the reporting year. In accordance with the German Co-Determination Act, it is composed of an equal number of representatives of the shareholders and the employees, with six representatives each.

Representation of employees and other workers
(GOV-1_21b)

Six of the twelve members of the Supervisory Board represent the interests of employees. They are elected in accordance with the statutory provisions by employees of Gerresheimer AG and its affiliated companies. Four of these representatives come from the workforce of Gerresheimer AG and its domestic subsidiaries. Two further members were appointed as representatives of trade unions.

Information about the members' experience in relation to the sectors, products, and geographic locations of the company
(GOV-1_21c)

We ensure that the Management Board and Supervisory Board have the necessary expertise to effectively manage the material impacts, risks, and opportunities facing Gerresheimer. The members bring many years of experience in sectors relevant to us, particularly in pharmaceutical packaging, medical technology, chemicals, industrial production, and the international healthcare market.

Their expertise covers topics such as sustainable production, supply chain management, risk management, corporate governance, ESG, digitalization, human resources, and financial management. Product knowledge, for example of regulated primary packaging, drug delivery systems, and manufacturing technologies such as injection molding, glass, and plastics processing, is also represented on the committees.

Internationality is another key aspect. Our committee members have leadership experience in European, North American, and Asian markets, bringing a global perspective to strategic, regulatory, and market-specific developments.

In addition, we draw on internal and external expertise as needed. Sustainability experts from the specialist departments and external consultants support the work of the committees.

Share by gender and other aspects of diversity
(GOV-1_21d)

As of November 30, 2025, the Management Board of Gerresheimer AG consisted of three male members and no female members. This means that the proportion of women was 0%. The target set by the Supervisory Board for the proportion of women on the Management Board is one woman by April 26, 2027.

The Supervisory Board is subject to the statutory gender quota requirements pursuant to Section 96 (2) of the German Stock Corporation Act (AktG). As the shareholder representatives objected to overall compliance, each side of the equally represented body must separately appoint at least two women and two men. These requirements were met: the shareholder and employee sides each consisted of three women and three men. This means that the proportion of women on the Supervisory Board is 50%.

At Gerresheimer, diversity is not based solely on gender. When filling positions, the Supervisory Board also takes into account international experience, age structure, professional backgrounds, and independence. This diversity contributes to the quality of decision-making and supervision.

Percentage of independent board members
(GOV-1_21e)

According to an internal assessment, all six shareholder representatives meet the criteria for independence from the company and the Management Board. Independent members therefore make up 50% of the Supervisory Board and 100% of the shareholder group.

Independence is measured, among other things, by the absence of any substantial business or personal relationships with Gerresheimer AG or its Management Board, no previous Management Board activities, and no identifiable conflicts of interest.

Responsible administrative, management, and supervisory bodies, expertise and responsibilities, and role in relation to business conduct
(GOV-1_22a-d, GOV-1_23a-b, G1.GOV-1_5a-b)

Gerresheimer has defined various specific controls and processes for managing impacts, risks, and opportunities as well as for ensuring integrity in business conduct, depending on the function. The following bodies are responsible:

- Management Board
- Supervisory Board
- Audit Committee of the Supervisory Board
- Sustainability Council

The Management Board of Gerresheimer AG is the highest governing body for economic, environmental, and social topics. It bears overall responsibility for the sustainability strategy, monitoring material impacts, risks, and opportunities and implementing ethical principles and compliant behavior.

The Supervisory Board is regularly informed about relevant sustainability topics and is involved in setting sustainability targets as part of the Management Board's remuneration.

Among other things, the Supervisory Board's Audit Committee monitors the regularity of sustainability reporting. It regularly addresses sustainability-related risks and opportunities, compliance topics, and reporting obligations, including those under the CSRD.

The cross-divisional Sustainability Council, which has been meeting quarterly since 2020 under the leadership of the Chief Financial Officer, is composed of representatives from the divisions and central functions. It coordinates the implementation of the global sustainability strategy, monitors the pursuit of targets and prioritization, and ensures company-wide coordination on strategic, operational, and regulatory sustainability issues.

Operational management is the responsibility of the Group Sustainability department, which reports to the Chief Financial Officer. It is supported by sustainability managers in the Business Units. Target tracking is carried out systematically via a central reporting system, which is also used to record and report key financial figures.

Sustainability and responsible behavior are firmly anchored in the Group-wide Corporate Responsibility Policy, the Gerresheimer Management System (GMS), and the Management Board's remuneration system. Sustainability targets are part of the short-term incentive (STI) and reflect the priorities of the sustainability strategy.

The Management Board approves the sustainability strategy and the associated targets. Progress toward the sustainability targets is monitored by the Sustainability Council on the basis of standardized reporting. The divisions plan target paths and actions in line with financial planning and report their status to the Sustainability Council four times a year. This process is

integrated into our central reporting software and was further developed in the 2025 financial year. In the 2021 financial year, we established the assessment of the implications of planned capital expenditure for our sustainability targets as a criterion in the capital expenditure decision-making process.

The members of the Management Board and the Supervisory Board have relevant experience in corporate governance, sustainability, digitalization, and strategy, as well as corresponding industry expertise. This expertise is closely linked to Gerresheimer's material impacts, risks, and opportunities. In addition, internal sustainability experts and external specialist input are available, for example on CSRD, EU Taxonomy, and human rights due diligence.

Information provided to and sustainability matters addressed by the company's administrative, management, and supervisory bodies

(GOV-2_26a-c)

The Management Board of Gerresheimer AG receives reports on sustainability matters at least twice a year during Management Board meetings. The Supervisory Board is regularly informed about the achievement of sustainability targets and relevant sustainability topics, particularly in connection with the Management Board's remuneration. The Audit Committee deals with the review of sustainability reporting and regulatory developments (including CSRD).

The Sustainability Council meets quarterly. At these meetings, the divisions report on the implementation of the sustainability strategy and on substantial developments.

The Management Board, Supervisory Board, and Audit Committee regularly incorporate sustainability topics into their strategic considerations. The audit and assessment of material impacts, risks, and opportunities, as well as the corresponding actions, are carried out as part of operational and strategic planning (OPSP) and in the refinement of targets.

The results of the materiality assessment, including the identified impacts, risks, and opportunities, were presented to and discussed by the Sustainability Council, the Management Board, and the Audit Committee. The complete list of material topics is disclosed in the chapter "Material impacts, risks, and opportunities and their interaction with the strategy and business model".

Sustainability-related incentive systems and performance indicators

(GOV-3_29a-d, AR 7, E1.GOV-3_13)

Since the 2022 financial year, sustainability has been an integral part of the Management Board's remuneration. The Supervisory Board has adopted a remuneration system that includes ESG targets as part of short-term variable remuneration (short-term incentive, STI). The existing remuneration system was approved by the Annual General Meeting on June 9, 2021, with a majority of 90.4%. It has been in effect for the current members of the Management Board since December 1, 2021. An adjustment is planned for the 2027 financial year and will be submitted to the Annual General Meeting in 2026 for approval.

The STI system contains annually defined non-financial performance targets in the areas of environment (E), social (S), and governance (G). These are based on the Group-wide sustainability strategy and are determined by the Supervisory Board. For the 2025 financial year, the targets included

- reduction of Scope 1 and Scope 2 CO_2e emissions (target: 535,480 t CO_2e),
- workplace accident rate (target: 5.6 accidents with lost time per 1 million working hours),
- EcoVadis rating (target: top 6%).

Climate-related targets are an integral part of the Management Board's remuneration at Gerresheimer. Target achievement is assessed on the basis of the annually reported Scope 1 and Scope 2 CO_2e emissions in accordance with disclosure requirement E1-4. The targets are aligned with the Group-wide decarbonization path and the Science Based Targets initiative (SBTi). Performance in the area of climate change mitigation directly influences the amount of variable remuneration payable, along with operational targets.

If all financial targets are met, the preliminary payout amount is 50% of the base compensation. The preliminary payout amount is capped at a maximum of 70% of the base compensation. Based on the achievement of the three ESG targets, a factor between 0.8 and 1.2 is determined, which is then multiplied by the preliminary payment amount for the operational targets.

The sustainability component of variable remuneration is therefore relevant to compensation and depends on performance. Further details are provided in the Compensation Report within the Annual Report.

The sustainability-related components of the remuneration system are decided by the Supervisory Board and reviewed annually. Adjustments are made during the annual Supervisory Board meetings, particularly on the basis of sustainability developments and regulatory requirements.

Overview of information on the due diligence process

(GOV-4_30, GOV-4_32, AR 8-10)

The following table lists the core elements of due diligence and their references to the corresponding sections in the Non-Financial Group Report.

Overview of information on the due diligence process

Core elements of due diligence	Paragraph in the Sustainability Report
a) Embedding due diligence in governance, strategy, and business model	General information: ESRS 2 GOV-2, GOV-3, SBM-3
b) Engaging with affected stakeholders in all key steps of the due diligence process	General information: ESRS 2 GOV-2, SBM-2, IRO-1; environmental information: ESRS E1, E5; social information: ESRS S1. These sections disclose actions in accordance with MDR-P minimum disclosure requirements (ESRS 2).
c) Identifying and assessing adverse impacts	General information: ESRS 2 IRO-1, SBM-3; environmental information: ESRS E1, E5; social information: ESRS S1
d) Taking action to address those adverse impacts	Environmental information: ESRS E1, E5; social information: ESRS S1. These sections disclose actions in accordance with MDR-A minimum disclosure requirements (ESRS 2).
e) Tracking the effectiveness of these efforts and communication	Environmental information: ESRS E1, E5; social information: ESRS S1. These sections disclose metrics and targets in accordance with MDR-M and MDR-T minimum disclosure requirements (ESRS 2).

Risk management and internal controls over sustainability reporting

(GOV-5_36a-e, AR 11)

The quality of sustainability data is ensured through a quarterly, multi-stage validation process. Data is collected at the local level and reviewed and consolidated by the relevant central functions (such as Group Sustainability or People & Organization). The use of uniform definitions and a documented dual-control principle ensure traceability and consistency.

Potential risks in sustainability reporting are assessed on the basis of a qualitative evaluation by Group Sustainability in collaboration with the relevant departments.

The following key risks have been identified:

- misjudgment in the materiality assessment
- room for interpretation in ESRS requirements
- incorrect or incomplete data collection

The following actions are being taken to mitigate risk:

- involvement of technical experts in analysis and report design
- close cooperation between the sustainability and finance departments
- targeted validation of all key figures
- system-supported data collection at each site with clearly defined reporting requirements (e.g., Environmental Reporting Manual)

Our existing internal control system for financial reporting is being systematically expanded to include critical sustainability reporting processes. New controls are being defined, tested, and integrated into the existing conceptual framework. The processes are being continuously developed to meet future regulatory requirements.

Sustainability-related reporting risks and their control are regularly discussed by the Sustainability Council and with the Management Board. The Supervisory Board's Audit Committee is informed about relevant developments, actions, and validation processes as part of the annual reporting process.

Strategy

Significant products, services, markets, and customer groups

(SBM-1_40a-b, AR12-13)

We are a leading global systems and solutions partner for the pharmaceutical, biotech, and cosmetics industries. Our portfolio includes injection vials, ampoules, tablet containers, infusion and syrup bottles, pens, autoinjectors, inhalers, syringes, digital therapy aids, and on-body devices. This ensures that medicines can be safely packaged, transported, and administered worldwide.

With 40 plants[1)] and 46 production facilities in 14 countries on three continents, we serve our customers locally in Europe, North and South America, and Asia. Our main customer groups are international pharmaceutical companies, biotech companies, medical technology manufacturers, and cosmetics brands.

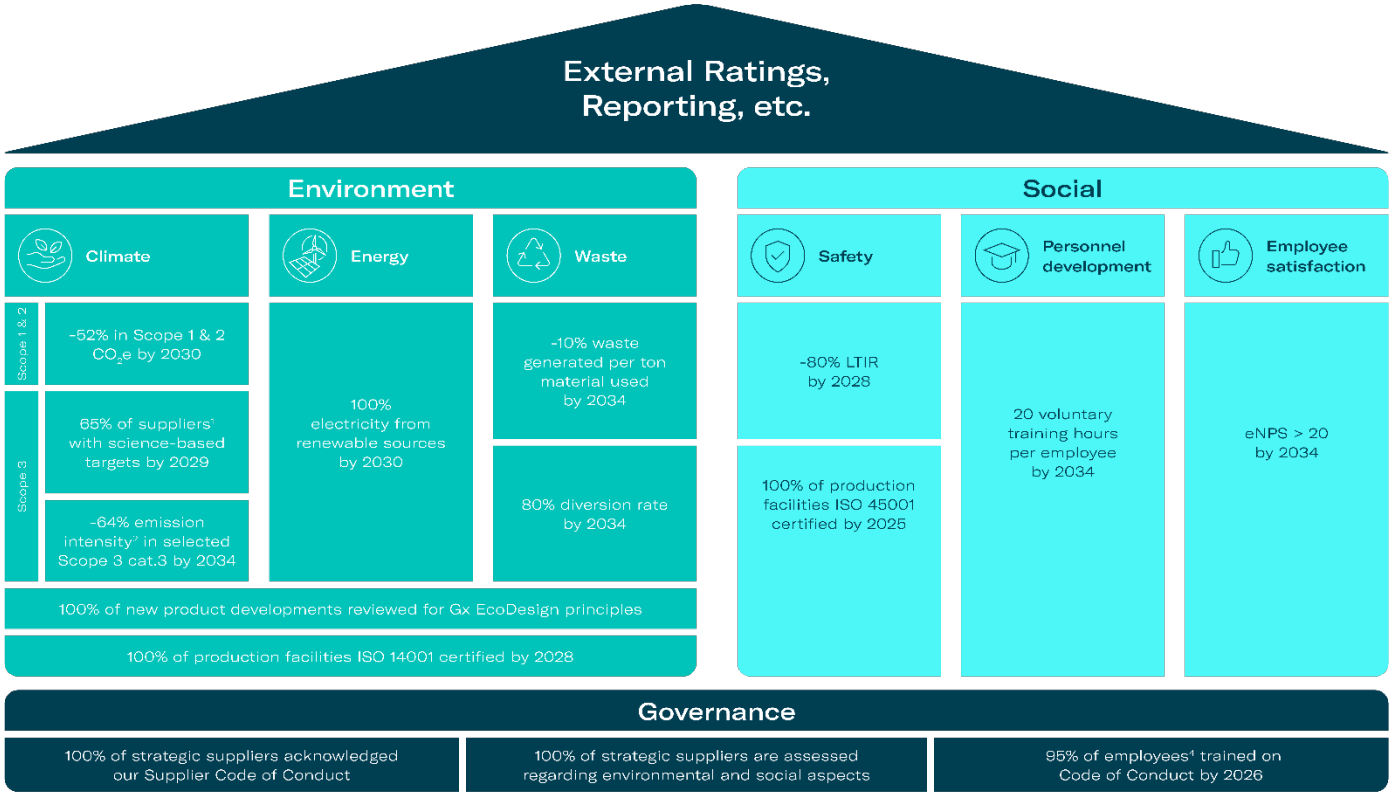
As of the reporting date, Gerresheimer employed around 13,600 people worldwide. The geographical distribution is as follows.

- Europe: approx. 8,500 employees
- America (North and South America): approx. 3,100 employees
- Asia: approx. 2,000 employees

Strategic orientation and assessment of significant products, markets, customers, and stakeholders in the context of our sustainability targets

(SBM-1_40e-g, AR 12-13)

Our sustainability strategy is closely linked to our business model and is based on the three key areas of sustainability: environment, social, and governance (ESG). It was further refined in 2025 on the basis of the double materiality assessment, regulatory developments, and feasibility within business processes.



[1)] Suppliers for purchased goods and services (spend based) | [2)] Emission intensity = CO_2e emissions per unit of operating profit
[3)] Scope 3.3 Fuel & energy related activities, 3.4 & 3.9 Up- and downstream transport and distribution, 3.12 End-of-life treatment of sold products | [4)] Employees with e-mail address

[1)] We define plants as the physical sites of our production. A plant may comprise several facilities if production for different Business Units takes place at one site. In this report, we refer to the production facilities.

Our sustainability targets are tailored to our product groups, customer segments, geographic markets, and stakeholder relationships.

Products: We review all new product developments according to the Gx EcoDesign principles, reduce emissions along the supply chain, and design our packaging to be recyclable.

Customer segments: We actively support our customers, especially pharmaceutical, biotech, and diagnostics companies, in achieving their sustainability targets, for example through CO_2e-reduced packaging solutions or certified manufacturing sites.

Regions: Our 46 production facilities worldwide actively contribute to the regional implementation of sustainability actions (e.g., waste reduction, ISO certifications).

Stakeholders: We build long-term relationships with our employees, customers, investors, and suppliers. Through training, supplier evaluations, and transparent reporting, we promote responsibility along the entire value chain.

Key elements of our sustainability strategy are

- the systematic integration of sustainability into existing processes
- the complete switch to electricity from renewable sources by 2030
- sustainability criteria as control variables in business conduct

We see future challenges particularly in data collection for Scope 3, regulatory monitoring, and the transition to circular products. We are addressing these challenges with targeted projects, increased supplier integration, and the gradual expansion of our internal sustainability controlling.

We are also committed to the Ten Principles of the UN Global Compact in the areas of human rights, labor standards, the environment, and anti-corruption. These principles are a central component of our sustainability strategy and shape both our internal guidelines and our business practices. These actions contribute to the Sustainable Development Goals (SDGs) of the United Nations, in particular Good Health and Well-Being (SDG 3), Decent Work and Economic Growth (SDG 8), Responsible Consumption and Production (SDG 12), Climate Action (SDG 13), and Partnerships for the Goals (SDG 17).

In the area of human rights, we take care to respect and actively promote internationally recognized rights. To this end, we conduct risk analyses along our supply chain, require our business partners to recognize our Supplier Code of Conduct, and enable violations to be reported and prosecuted via our whistleblower system. With these actions, we contribute to protecting the health and safety of the people affected (SDG 3) and to promoting fair conditions in global value chains (SDG 8).

With regard to labor standards, we are committed to fair working conditions. We support freedom of association, exclude forced and child labor, and promote equal treatment of all employees. Diversity and inclusion programs help us prevent discrimination and strengthen an open corporate culture. In this way, we contribute to decent work and sustainable economic growth (SDG 8).

In terms of the environment, we take a precautionary approach and invest particularly in climate-friendly technologies. With our climate strategy and programs for energy efficiency and the promotion of the circular economy, we are continuously reducing our environmental impact. These actions contribute especially to Responsible Consumption and Production (SDG 12) and Climate Action (SDG 13). We also work in accordance with internationally recognized environmental standards such as ISO 14001 and ISO 50001.

We pursue a zero-tolerance policy with regard to combating corruption. Through comprehensive compliance training, a clear anti-corruption policy, and a due diligence process for business partners, we promote integrity and transparency in all business processes. In this way, we support trusting and fair partnerships, which are the basis for achieving all sustainability targets (SDG 17).

Our sustainability activities are monitored quarterly by the Sustainability Council and are incorporated into sustainability ratings, external reporting, and the Management Board's remuneration.

In the 2025 financial year, we once again achieved gold status in the EcoVadis assessment and increased our score to 78 (prior year: 76) out of a possible 100 points. This puts us among the top 4% of all companies assessed and the top 1% in our industry. Like every year, we disclosed our climate performance via the CDP questionnaire; in 2025 we achieved an A-, as in the prior year. In addition, we are regularly assessed by independent ESG rating agencies.

- MSCI ESG rating: AA (scale of AAA–CCC)
- Sustainalytics ESG risk assessment: 19.1 ("low risk")
- ISS ESG corporate rating: C+ (decile rank of 3)

Business model and value chain

(SBM-1_42a-c, AR 14)

Our production is based on materials such as raw materials for glass forming, tubular glass, plastic, metal components, and digital system elements. We source these from a global network of suppliers, which we evaluate according to clearly defined sustainability criteria. We promote the supply security and sustainability of the materials used through long-term partnerships, regional diversification, and the use of recycled materials and energy-efficient intermediate products wherever possible.

We generate 84% of our revenue with customers in the pharma and healthcare industries, 11% with the cosmetics industry, and 5% with companies in the food, beverage, and dietary supplement sectors.

We have 46 production facilities in 14 countries and serve international customers through an integrated production and logistics network.

In the upstream value chain, we work with specialized suppliers, particularly in the areas of raw materials, technical components, energy supply, and machinery.

Our downstream value chain extends from direct sales, customer-specific cooperation, and contract manufacturing to the use of our products by patients, healthcare professionals, pharmacies, diagnostic centers, and end consumers.

We play an active role throughout the entire value chain, from development and manufacturing to global delivery, with a clear focus on product safety, regulatory alignment, and environmental responsibility.

Key stakeholders of the company

(SBM-2_45a-d, AR 16)

Our most important stakeholders are

- customers from the pharmaceutical, biotech, diagnostics, cosmetics, and food industries
- our employees worldwide
- investors and ESG rating agencies
- suppliers and business partners
- regulatory authorities and NGOs

We engage in regular dialogue with these groups, including ESG ratings (e.g., EcoVadis, CDP), customer inquiries, investor meetings, employee surveys (eNPS), and bilateral meetings with suppliers, customers, and industry associations. The dialogue is coordinated by the Group Sustainability department, among others, and supported by specialist departments in terms of content. Through systematic dialogue with our stakeholders, we identify their expectations at an early stage, succeed in developing joint, more sustainable solutions, and actively monitor and implement regulatory developments.

The results feed directly into the materiality assessment and the further strategic development of our sustainability strategy and targets, for example through more precise objectives, clearer prioritization (e.g., Scope 3, waste), and process adjustments (such as supplier risk assessments).

From this structured dialogue and the double materiality assessment, we have identified the following key stakeholder expectations:

- decarbonization and transparency on emissions (E1)
- resource efficiency, packaging reduction, and use of recycled materials (E5)
- compliance with human rights due diligence obligations (S1, G1)
- governance, integrity, and whistleblower protection (G1)

These topics are firmly anchored in our sustainability strategy and shape our targets, planning, and management.

We revised and further refined our sustainability strategy, targets, and actions in the 2025 financial year by

- introducing reduction targets for our Scope 3 emissions
- setting new waste and recycling targets
- enhancing our internal control system for sustainability data in a targeted way

The results of the materiality assessment and key requirements of our stakeholders are regularly presented to the Management Board and the Sustainability Council. The Audit Committee is informed about sustainability risks, reporting requirements, and expectations of external stakeholders as part of its monitoring function.

Identification of material impacts, risks, and opportunities

(SBM-3_48a)

Due to our diversified product portfolio and global positioning, we have identified potential negative and positive impacts, risks, and opportunities across all areas of our business model. These are spread across different regions, business activities, and materials and are not concentrated at individual stages of the value chain or at individual sites.

The following table provides a summary overview of the topics identified as material in the double materiality assessment (in accordance with ESRS 1 AR 16).

Results of the double materiality assessment

Topic	Sub-topic	Impact materiality	Financial materiality
Environmental topics			
Climate change (ESRS E1)	Climate change adaption		x
	Climate change mitigation	x	x
	Energy	x	x
Pollution (ESRS E2)	Pollution of air		
	Pollution of water		
	Pollution of soil		
	Pollution of living organisms and food resources		
	Substances of concern		
	Substances of very high concern		
	Microplastics		
Water and marine resources (ESRS E3)	Water		
	Marine resources		
Biodiversity and ecosystems (ESRS E4)	Direct impact drivers of biodiversity loss		
	Impacts on the state of species		
	Impacts on the extent and condition of ecosystems		
	Impacts and dependencies on ecosystem services		
Resource use and circular economy (ESRS E5)	Resource inflows, including resource use	x	
	Resource outflows related to products and services	x	
	Waste	x	
Social topics			
Own workforce (ESRS S1)	Working conditions	x	
	Equal treatment and equal opportunities for all	x	
	Other work-related rights	x	
Workers in the value chain (ESRS S2)	Working conditions		
	Equal treatment and equal opportunities for all		
	Other work-related rights		
Affected communities (ESRS S3)	Communities' economic, social, and cultural rights		
	Communities' civil and political rights		
	Rights of indigenous peoples		
Consumers and end-users (ESRS S4)	Information-related impacts for consumers and/or end-users		
	Personal safety of consumers and/or end-users		
	Social inclusion of consumers and/or end-users		
Governance topics			
Business conduct (ESRS G1)	Corporate culture	x	
	Protection of whistleblowers	x	
	Animal welfare		
	Political engagement		
	Management of relationships with suppliers including payment practices		
	Corruption and bribery	x	

The following table provides an overview of the potential material impacts, risks, and opportunities according to our materiality assessment. It forms the basis for prioritizing sustainability topics.

Detailed information, for example on the specific nature, geographical relevance, or expected time horizon of the impacts, risks and opportunities, is provided in the respective topical chapters of this report.

Material impacts, risks, and opportunities

Brief description of possible material impacts, risks and opportunities	Topic	Sub-topic	Sub-sub-topic	Classification of materiality	Location of material potential impacts, risks, and opportunities in the business model and value chain
Environmental topics					
Physical climate risks: Extreme weather events such as storms, floods, or heat waves can lead to downtime, infrastructural damage, and increased costs at individual production facilities.	Climate change	Climate change adaption	NA	Risk	Entire company, own business activities
Regulation and adjustment costs: Stricter climate requirements as well as additional reporting and obligations may increase costs and impact competitiveness.	Climate change	Climate change adaption	NA	Risk	Entire company, own business activities
Resilience through early adaptation: Investments in climate-resilient sites and infrastructure opens up efficiency gains and secures the long-term market position.	Climate change	Climate change adaption	NA	Opportunity	Entire company, own business activities
High energy and emissions footprint: Energy-intensive glass and plastic production causes significant GHG emissions.	Climate change	Climate change mitigation	NA	Negative impact	Entire company, own business activities
Emissions in the supply chain: Long and complex value chains generate significant GHG emissions from raw material extraction, transport, and logistics, which exacerbate climate change and cause further sustainability problems.	Climate change	Climate change mitigation	NA	Negative impact	Entire company, upstream value chain
End-of-life emissions: Downstream transport and disposal generate direct and indirect GHG emissions that exacerbate climate change.	Climate change	Climate change mitigation	NA	Negative impact	Entire company, downstream value chain
Climate change mitigation in the supply chain: Emissions can be reduced through CO_2e targets for suppliers, the promotion of recycled materials, and climate-friendly transport solutions.	Climate change	Climate change mitigation	NA	Positive impact	Entire company, upstream value chain
Contribution to climate change mitigation: Sustainable product designs can reduce emissions and strengthen climate-friendly solutions in the pharma and healthcare industries.	Climate change	Climate change mitigation	NA	Positive impact	Entire company, downstream value chain
Cost increases due to climate policy: CO_2e taxes and other regulatory measures to reduce emissions increase production and transport costs, drive up raw material prices, and can lead to shortages.	Climate change	Climate change mitigation	NA	Risk	Entire company, downstream value chain
Demand for low-carbon products: The growing demand for low-carbon and climate-neutral solutions opens up new business opportunities and strengthens our market position.	Climate change	Climate change mitigation	NA	Opportunity	Entire company, downstream value chain
Technological conversion costs: Investments in low-emission technologies, efficient installations, and new materials is capital-intensive and fraught with uncertainty.	Climate change	Energy	NA	Risk	Entire company, own business activities
Efficiency gains through decarbonization: Early investments in renewable energies, logistics optimization, and circular design reduces operating costs.	Climate change	Energy	NA	Opportunity	Entire company, own business activities
Resource-conscious raw material selection: The use of renewable, recycled, and recyclable materials as well as sustainable supplier practices reduces environmental upstream value chain impacts	Resource use and circular economy	Resource inflows, including resource use	NA	Positive impact	Entire company, upstream value chain
Resource efficiency through design and processes: Improved product design, consolidation of shipments, and process optimization reduce raw material and packaging needs.	Resource use and circular economy	Resource inflows, including resource use	NA	Positive impact	Entire company, own business activities
Dependence on non-renewable raw materials: The use of sand, lime, oil, and gas as well as other linear material flows increases resource consumption and environmental burdens.	Resource use and circular economy	Resource inflows, including resource use	NA	Negative impact	Entire company, own business activities
Limitations due to safety standards: Pharmaceutical requirements and customer-driven overpackaging increase material usage and hinder reusable and circular solutions.	Resource use and circular economy	Resource inflows, including resource use	NA	Negative impact	Entire company, downstream value chain

Brief description of possible material impacts, risks and opportunities	Topic	Sub-topic	Sub-sub-topic	Classification of materiality	Location of material potential impacts, risks, and opportunities in the business model and value chain
Use of monomaterials to promote recycling: Lightweight packaging and the use of monomaterials improve transport efficiency and recycling rates.	Resource use and circular economy	Resource outflows related to products and services	NA	Positive impact	Entire company, own business activities
Waste reduction through customer consultation: Product development consultation and awareness programs support reuse and recycling in the downstream value chain.	Resource use and circular economy	Resource outflows related to products and services	NA	Positive impact	Entire company, downstream value chain
Packaging standards for ready-to-use solutions: High demands for safety and functionality increase resource consumption and waste in the downstream value chain.	Resource use and circular economy	Resource outflows related to products and services	NA	Negative impact	Entire company, upstream value chain
Waste-intensive product design: Single-use packaging and designs with limited reusability increase waste, especially in regions without recycling infrastructure.	Resource use and circular economy	Resource outflows related to products and services	NA	Negative impact	Entire company, downstream value chain
Supplier cooperation: Cooperation can strengthen recycling practices and effectively reduce hazardous waste along the supply chain.	Resource use and circular economy	Waste	NA	Positive impact	Entire company, upstream value chain
Waste separation and employee awareness: Improved waste separation at our plants and employee training promote the circular economy, while optimized material selection and production technologies help reduce (hazardous) waste.	Resource use and circular economy	Waste	NA	Positive Impact	Entire company, own business activities
Ecodesign for improved disposal: Recyclable materials such as Type II and III glass facilitate sustainable disposal processes in the downstream value chain.	Resource use and circular economy	Waste	NA	Positive impact	Entire company, downstream value chain
Waste in the upstream value chain: A lack of recycling options and technical or financial barriers lead to landfilling or incineration of purchased materials and prevent sustainable waste treatment.	Resource use and circular economy	Waste	NA	Negative impact	Entire company, upstream value chain
Production waste and inefficient sorting: High volumes of waste, oil-based or infectious residues, and inadequate separation exacerbate environmental impacts and hinder circular approaches.	Resource use and circular economy	Waste	NA	Negative impact	Entire company, own business activities
Limited recyclability of customer-specific products: Designs with metallization or opaque coatings reduce recyclability and increase waste in the downstream value chain.	Resource use and circular economy	Waste	NA	Negative impact	Entire company, downstream value chain
Social topics					
Fair compensation and social benefits: Competitive salaries, social benefits, and employment subject to social insurance contributions ensure an adequate standard of living and promote responsible remuneration practices worldwide.	Own workforce	Working conditions	Fair wages	Positive impact	Entire company, own business activities
Competitive pressure and temporary employment: In some regions, industry competition, regulatory costs, and investments in technology can make it difficult to implement appropriate wages. The use of temporary and contract workers can also affect long-term wage planning.	Own workforce	Working conditions	Fair wages	Negative impact	Entire company, own business activities
Transparency and flexibility: Standardized working time models, part-time arrangements, and remote work agreements promote flexible and predictable work scheduling as well as compliance with regulations.	Own workforce	Working conditions	Working hours	Positive impact	Entire company, own business activities
Limited flexibility: In certain production areas, staff shortages and operational requirements can restrict the availability of part-time or leave options and lead to increased work intensity.	Own workforce	Working conditions	Working hours	Negative impact	Entire company, own business activities

Brief description of possible material impacts, risks and opportunities	Topic	Sub-topic	Sub-sub-topic	Classification of materiality	Location of material potential impacts, risks, and opportunities in the business model and value chain
Safe working environment and prevention: High safety standards and continuous process optimizations reduce risks and workplace accidents. Regular monitoring and awareness initiatives promote a culture of prevention. In addition, health programs and psychosocial actions help reduce risk factors and strengthen employee well-being.	Own workforce	Working conditions	Health and safety	Positive impact	Entire company, own business activities
Physical strain: In glass manufacturing, physically demanding tasks, high temperatures, and shift work can be associated with increased health risks. Unsafe conditions can heighten the likelihood of work-related issues or accidents.	Own workforce	Working conditions	Health and safety	Negative impact	Entire company, own business activities
Job security and fair compensation: Permanent employment positions with predominantly open-ended full-time contracts, along with competitive wages and social benefits, ensure income and employment stability worldwide.	Own workforce	Working conditions	Secure employment	Positive impact	Entire company, own business activities
Structured codetermination: Cooperation with works councils and workers' representatives, as well as compliance with collective agreements, ensures continuous dialogue and the representation of employee interests.	Own workforce	Working conditions	Social dialogue	Positive impact	Entire company, own business activities
Limited communication: Insufficient information about the economic and financial situation can create uncertainty and fears regarding job security and can impair social dialogue.	Own workforce	Working conditions	Social dialogue	Negative impact	Entire company, own business activities
Limited flexibility: Collective agreements are typically based on seniority and occupational groups, which means individual performance is taken into account less. Their long-term structure can make it difficult to adjust to changing conditions and may lead to dissatisfaction.	Own workforce	Working conditions	Collective bargaining, including the proportion of employees covered by collective agreements	Negative impact	Entire company, own business activities
Collective agreements: Collective agreements strengthen workers' representation, ensure fair compensation, and promote equal pay as well as a stable working environment.	Own workforce	Working conditions	Collective bargaining, including the proportion of employees covered by collective agreements	Positive impact	Entire company, own business activities
Worker representation and participation: Works councils, collective bargaining coverage, and the inclusion of workers' representatives on the Supervisory Board ensure rights to information, consultation, and participation, as well as involvement in strategic decision-making.	Own workforce	Working conditions	Freedom of association, the existence of works councils, and employees' rights to information, consultation, and participation	Positive impact	Entire company, own business activities
Work–life balance: Flexible working time models, part-time options, and fair vacation and parental leave regulations support a healthy balance between professional and private life.	Own workforce	Working conditions	Work–life balance	Positive impact	Entire company, own business activities
High work intensity: In certain areas, particularly in glass production, limited access to part-time or leave options can lead to high work intensity and shortened rest periods. Physically demanding tasks and performance expectations can contribute to fatigue and health problems.	Own workforce	Working conditions	Work–life balance	Negative impact	Entire company, own business activities
Training and employability: A wide range of training and development opportunities, including apprenticeship and trainee programs as well as tailored learning formats, promote professional development and strengthen employees' skills and long-term career prospects worldwide.	Own workforce	Equal treatment and equal opportunities for all	Training and skills development	Positive impact	Entire company, own business activities

Brief description of possible material impacts, risks and opportunities	Topic	Sub-topic	Sub-sub-topic	Classification of materiality	Location of material potential impacts, risks, and opportunities in the business model and value chain
Limited access: In some areas, high workloads and shift schedules can make participation in training programs difficult and lead to skills gaps. There is also a risk of insufficient up-skilling if training offerings do not adequately keep pace with technological developments.	Own workforce	Equal treatment and equal opportunities for all	Training and skills development	Negative impact	Entire company, own business activities
Diversity and inclusion: Inclusion agreements at the sites promote the employment of persons with disabilities, strengthen workplace diversity, and support a culture of equal participation.	Own workforce	Equal treatment and equal opportunities for all	Employment and inclusion of persons with disabilities	Positive impact	Entire company, own business activities
Equality and diversity: The Diversity & Inclusion Policy strengthens our diverse workforce representing 81 nations, fosters innovation and employee retention, and—through initiatives such as “formula WE”—particularly supports the advancement of women and equal pay for equal work.	Own workforce	Equal treatment and equal opportunities for all	Diversity	Positive impact	Entire company, own business activities
Limited gender diversity: In male-dominated production environments, integrating women can be challenging. The physical demands of certain tasks can lead to an imbalance between genders and limited diversity in specific areas.	Own workforce	Equal treatment and equal opportunities for all	Diversity	Negative impact	Entire company, own business activities
Equal treatment and fair compensation: Role-based compensation structures ensure equal pay for equal work, regardless of gender. Equal opportunities and working conditions are supported through structured systems, fairness actions, and gender-sensitive facilities, all of which help reduce workplace inequalities.	Own workforce	Equal treatment and equal opportunities for all	Gender equality and equal pay for equal work	Positive impact	Entire company, own business activities
Regional differences: In rare cases, regional or structural factors can lead to slight variations in the average compensation between male and female employees, which are more likely due to classification or market factors rather than intentional unequal treatment.	Own workforce	Equal treatment and equal opportunities for all	Gender equality and equal pay for equal work	Negative impact	Individual regions, own business activities
Respectful working environment: The global Code of Conduct and mandatory training establish clear standards for non-discriminatory behavior, prevent harassment, and promote a fair, inclusive, and healthy working environment.	Own workforce	Equal treatment and equal opportunities for all	Actions against violence and harassment in the workplace	Positive impact	Entire company, own business activities
Limited effectiveness: Despite clear guidelines and mandatory training, cases of discrimination or harassment cannot be completely ruled out. Differing cultural contexts and insufficient reporting mechanisms can further complicate implementation.	Own workforce	Equal treatment and equal opportunities for all	Actions against violence and harassment in the workplace	Negative impact	Entire company, own business activities
Data: If technical and organizational actions are insufficient, unauthorized access to personal data may occur, which can lead to negative consequences such as phishing or fraud attacks and have a negative impact on the company’s own workforce.	Own workforce	Other work-related rights	Data protection	Negative impact	Entire company, own business activities
Child labor: Although child labor is strictly prohibited, in certain areas of global business operations a residual risk may remain that regulations are not fully complied with or that control mechanisms are bypassed. This could lead to negative impacts through violations of human rights and labor standards.	Own workforce	Other work-related rights	Child labor	Negative impact	Individual regions, own business activities
Forced labor: Despite the strict prohibition of forced labor, in certain areas a residual risk may remain that regulations are not fully complied with or that control mechanisms are bypassed, which can lead to negative impacts through violations of human rights and labor standards.	Own workforce	Other work-related rights	Forced labor	Negative impact	Individual regions, own business activities

Brief description of possible material impacts, risks and opportunities	Topic	Sub-topic	Sub-sub-topic	Classification of materiality	Location of material potential impacts, risks, and opportunities in the business model and value chain
Governance topics					
Integrity culture and compliance management: A globally established compliance management system, regular training sessions, and our Code of Conduct promote a culture of integrity, transparency, and accountability.	Business conduct	Corporate culture	NA	Positive impact	Entire company, own business activities
Governance structures: The compliance function monitors adherence to rules and promotes rule-compliant decision-making at all levels.	Business conduct	Corporate culture	NA	Positive impact	Entire company, own business activities
Embedding in corporate culture: Regular communication on compliant behavior, mandatory e-learning programs, and management's clear commitment strengthen awareness for responsible conduct.	Business conduct	Corporate culture	NA	Positive impact	Entire company, own business activities
Lack of awareness at the operational level: Despite training programs, insufficient awareness among individual employees may lead to policy violations or ineffective prevention actions.	Business conduct	Corporate culture	NA	Negative impact	Entire company, own business activities
Anti-corruption and business conduct: Clear policies on anti-corruption, conflicts of interest, and gift guidelines minimize risks.	Business conduct	Corruption and bribery	Avoidance and detection, including training	Positive impact	Entire company, own business activities
Unintentional violations due to cultural differences: In international markets, differing views on gifts, invitations, or business etiquette may lead to misunderstandings and unintentional breaches of regulations.	Business conduct	Corruption and bribery	Incidents	Negative impact	Individual regions, upstream and downstream value chain

Influence of material impacts, risks, and opportunities on business model, value chain, strategy, and decision-making

(SBM-3_48b)

The identification and assessment of material impacts, risks, and opportunities are integral parts of our corporate management. They influence our business model, our strategic orientation, and decisions related to investments and operations along the entire value chain. The objective is to avoid or mitigate negative impacts on the environment and society while at the same time strengthening positive effects and exploiting identified opportunities.

Sustainability is firmly anchored in our corporate strategy and is understood as a driver of long-term resilience and competitiveness. Material impacts, risks, and opportunities are therefore directly incorporated into strategic planning and relevant management and control processes. Specifically, this includes the assessment of potential financial and non-financial impacts over time.

Current financial effects of material risks and opportunities

(SBM-3_48d)

Currently, the identified material risks and opportunities do not have any material financial impact on our net assets, financial position, or results of operations. Likewise, based on current knowledge, there are no material risks that could lead to a significant adjustment of the assets or liabilities reported in the balance sheet within the next reporting period.

Resilience of the strategy and business model

(SBM-3_48f)

To analyze the resilience of our strategy and business model, we conduct structured assessments of potential long-term risks and opportunities, including those with social and environmental relevance, as part of our double materiality assessment. The assessment is based on the time horizons described in ESRS 1 Chapter 6. The assessment is reviewed and updated annually by the relevant departments.

The substantial impact drivers in the analysis of the resilience of our strategy and business model include our diversified product portfolio, our global market presence, established governance structures, and our systematically integrated sustainability management.

In addition, external assessments, such as the renewed EcoVadis gold award and the CDP climate rating of A- “Leadership Status”, support our assessment that our business model adequately addresses the material impacts and risks and exploits opportunities. Our “formula g” strategy process enables us to identify relevant opportunities at an early stage and invest especially in sustainable innovations, production technologies, and employee development, thereby also reducing our negative impacts.

Management of impacts, risks, and opportunities

Methodology, assessment logic, and integration of materiality assessment into management and decision-making processes

(SBM-3_48g-h, IRO-1_53a-g, IRO2_59; E1.IRO-1; E2.IRO-1; E3.IRO-1; E4.IRO-1, E5.IRO-1)

As part of our preparations for the CSRD requirements, we conducted a comprehensive double materiality assessment (DMA) in 2024. The objective was to implement a standardized process for identifying and assessing material sustainability topics that fully complies with the European Sustainability Reporting Standards (ESRS).

We have set up an interdisciplinary CSRD task force to manage the DMA process. This task force coordinates all activities related to CSRD alignment, including the identification and assessment of impacts, risks, and opportunities. Strategic guidelines are provided by an overarching steering committee, which also performs as an internal control function. It consists of members from Group Sustainability, People & Organization, Legal & Compliance, and Finance.

The methodology of the double materiality assessment is based on the ESRS guidelines and the implementation guidance provided by the European Financial Reporting Advisory Group (EFRAG). Additional frameworks such as the TCFD recommendations, the IFRS Sustainability Disclosure Standards for the medical technology sector, and the EU Taxonomy were also used.

Process steps at a glance

(1) Identification of relevant sustainability topics

Based on our previous materiality assessment according to GRI, we compared the topics identified there with the sustainability matters according to ESRS 1 AR16 and took into account the IFRS Sustainability Disclosure Standards for the medical technology sector. It was determined that no additional company-specific topics needed to be added.

(2) Identification of impacts, risks, and opportunities

The impacts, risks, and opportunities were identified based on our own business activities and the upstream and downstream value chain. Potential positive and negative impacts were taken into account, as were financial risks and opportunities arising from past and future developments, for example by reviewing our risk reports from recent years and the results of the climate scenario analysis.

In addition, we chose an individual approach for each topic area in order to identify the impacts, risks, and opportunities as comprehensively as possible.

- **Environment (E):** interviews with sustainability managers from all Business Units; additional involvement of internal and external experts, for example on microplastics and biodiversity, and consideration of the biodiversity analysis using the WWF Biodiversity Risk Filter and the water stress analysis using the Aqueduct Risk Atlas for all our production facilities. We did not conduct an overarching analysis of pollution, as the relevant factors vary depending on the Business Unit and are taken into account in the definition of impacts
- **Social (S):** discussions with P&O business partners, the works council, representatives from purchasing, key account management, and industry associations
- **Governance (G):** direct involvement of the Group Legal & Compliance department

The respective impacts, risks, and opportunities were determined using standardized guidelines.

(3) Inclusion of stakeholder perspectives

We selected internal experts who are in close contact with relevant stakeholder groups. This enabled us to adequately reflect the views of investors, customers, suppliers, employees, NGOs, and political actors, among others. Consultations with potentially affected communities were not conducted.

(4) Assessment logic

As part of the double materiality assessment, we developed a structured assessment model for evaluating impacts, risks, and opportunities based on the guidelines of ESRS 1 and EFRAG Implementation Guidance (IG1). The assessment was carried out separately for the dimensions of materiality of impact (impacts, inside-out) and financial materiality (risks and opportunities, outside-in).

Materiality of impacts:

To assess actual and potential impacts on the environment and people, we evaluated three qualitative criteria on a scale of 0 to 5.

- Scale - severity of impact
- Scope - extent of the impact
- Irremediability (only for negative impacts)

For potential impacts, the probability of occurrence (in %) was also taken into account. For human rights issues, we set the probability at 100% in accordance with ESRS 1 AR.11.

The overall result is calculated as follows:

Impact score = average of scale, scope, irremediability × likelihood (in %)

For cases with an average severity of 4.3 or higher, likelihood was no longer taken into account. We classified such impacts as material regardless of their probability of occurrence, as they require special attention due to their significance.

Financial materiality:

We used a separate assessment model for financial risks and opportunities, as their characteristics and decision-making logic differ slightly from one another.

- For risks: 0 (insignificant) to 5 (business-critical)
- For opportunities: 0 (insignificant) to 5 (significant)

The assessment was based on the gross risk, i.e., without deducting risk mitigation actions that have already been implemented. In consultation with Group Controlling, it was also decided not to use fixed monetary thresholds, as the thresholds for significant risks vary depending on the Business Unit.

For both risks and opportunities, we also assessed the likelihood (in %). The score is then calculated by multiplying the value 0–5 by the likelihood.

For future reporting years, we plan to further develop the quantitative assessment of financial impacts and, looking ahead, integrate monetized assessments into the system, particularly with regard to the future requirements of ESRS E1-9 on anticipated financial effects.

(5) Validation and approval

The consolidated results were discussed in an internal workshop moderated by the CSRD task force with relevant decision-makers. There, we set the threshold for the materiality of our impacts and for the materiality of financial risks and opportunities.

The following served as a basis:

- EFRAG guidance on materiality (IG1)
- internal experience from risk management, controlling, and sustainability
- peer benchmarks and requirements from customer inquiries

We set the materiality threshold for our impacts at 3.0. This threshold is based on the average impact score (2.66) and external benchmarks.

We set the materiality threshold for financial opportunities and risks at 1.5. This value was chosen because the calculated average score for all topics was 0.76 and we wanted to enable an appropriate focus on relevant topics.

The materiality matrix was finally approved by the Management Board.

During the above-mentioned phases of our materiality assessment, there was a continuous exchange of expertise to identify, evaluate, and validate impacts, risks, and opportunities. The subject matter experts from the divisions primarily represented the perspective of impact-related materiality, while the Group Sustainability team, together with Finance and Risk Management, steered the perspective of financial materiality. This involved an iterative exchange, which took into account the relationships between impacts and dependencies on the one hand and risks and opportunities on the other.

(6) Definition of material information

Based on the material topics identified previously, the defined impacts, risks, and opportunities were audited again. Only those aspects that are considered material for our company were included in the final list.

To further refine the material information, we used the data point list provided by EFRAG to identify the data points relevant to our company. To this end, the individual data points were assigned to the respective sub-topics and sub-sub-topics and then evaluated in terms of their materiality for our company.

(7) Integration into the overall risk management process

The DMA process is embedded in the overall risk management system and reviewed annually. Changes in the business (for example, through mergers and acquisitions) or regulatory developments trigger a review of the assessment.

Procedure compared to the previous reporting period

(IRO-1_53h, SBM-3_48g)

The double materiality assessment was carried out in full and in accordance with ESRS for the first time in 2024. In the 2025 reporting year, the process was reviewed intensively against the backdrop of the integration of Bormioli Pharma.

To this end, all internal experts involved in the prior year were asked to update their assessments and, where necessary, to add new developments or findings. In addition, we conducted additional interviews with colleagues from the relevant units of Bormioli Pharma in order to take new value creation processes, products, and market segments into account appropriately.

The updated feedback confirmed the results and approach of the previous analysis. The next regular materiality review is scheduled for the 2026 financial year.

Impact on climate change, in particular GHG emissions

(IRO-2_20a, AR 9-10)

Our business activities cause direct and indirect GHG emissions, particularly through the use of energy in production and the use of primary materials. As a manufacturer of primary plastic packaging made of glass and plastic for the pharma and cosmetics industries, we have climate-relevant emissions in both energy-intensive processes (e.g., glass melting) and electricity-based plastics technologies. We are systematically addressing these impacts through targeted investments in energy-efficient installations, increased use of electricity from renewable sources, and a gradual transition to low-emission technologies. Our climate strategy is anchored in our operations through specific emission targets and transformation actions.

Use of climate-related scenario analysis

(E1.IRO-1_21)

To assess the potential climate impacts, we conducted a scenario analysis with two contrasting scenarios: the IEA 1.5 °C scenario and the IPCC SSP5-8.5 scenario (4 °C). The analysis covers our 46 production facilities worldwide. Both physical risks (extreme weather events, chronic changes) and transition risks (regulation, technology, market) were examined.

We followed a structured approach to conduct the analysis: First, we defined governance, responsibilities, and the scope of the analysis and identified relevant sites and data sources. Based on this, we conducted a site-specific assessment of physical and transitional risks using climate scenarios, existing adaptation actions, and a qualitative set of KPIs. The results were validated with the specialist departments and condensed into hot spot analyses.

Physical climate risks were assessed for the time horizons 2030 (short-term), 2040 (medium-term), and 2050 (long-term). For transitional risks and opportunities, the expected developments in the period up to 2040 (medium-term) and 2050 (long-term) were considered qualitatively.

The results serve as a basis for the potential strategic adjustment of our business model and will be gradually integrated into risk management and investment planning.

Climate-related physical risks in our own operations and in the upstream and downstream value chain

(E1.IRO-1_20b, E1.IRO-1_21, AR 11)

In a 4 °C scenario, all of our sites would be exposed to various physical climate risks. Individual production facilities, for example our facilities in Kundli, Kosamba, Dongguan, Changzhou, and the Bormioli sites in Italy, would likely be exposed to several significant hazards simultaneously. Temperature- and wind-related hazards represent the greatest exposure across all time periods in terms of our revenue and occur across all sites.

Other climatic hazards such as storms, tornadoes, and water stress show stable exposure over time, while climate-related risks such as heat waves and droughts are expected to increase significantly in the coming decades.

Since all Business Units are potentially affected, we are pursuing a Group-wide approach to systematically assess physical risks and anchor appropriate adaptation actions in our management processes.

Analysis of the upstream and downstream value chain currently shows no site-specific, high-risk regions with a material impact on our business activities.

Climate-related transition risks and opportunities in our own operations and in the upstream and downstream value chain

(E1.IRO-1_20c, E1.IRO-1_21, AR 12)

Our transition risks arise in particular from regulatory requirements, technological progress, and changing customer requirements. Significant short-term impact drivers include European regulations such as the CSRD and the Carbon Border Adjustment Mechanism (CBAM). The implementation of new technologies, for example for low-GHG glass production, must be viewed in the medium to long term. Glass production is energy-intensive and is currently predominantly carried out using fossil-based melting technologies. In order to achieve full compatibility with a climate-neutral economy, considerable investments in alternative energy sources such as green electricity or hydrogen is required. This requires a comprehensive transformation that goes beyond mere efficiency gains and includes the replacement of fossil-based melting technologies, the development of new energy infrastructures, and the gradual integration of circular processes. Without such fundamental changes, climate neutrality in glass production is not feasible at this point in time.

At the same time, opportunities are arising from the growing demand for climate-friendly packaging solutions. We are positioning ourselves competitively in this area through our broadly diversified product portfolio and the integration of climate-related aspects into research and development and purchasing. The active development of sustainable materials and the switch to renewable energies are also strengthening our long-term market position.

Compatibility of the climate scenarios used with the critical climate-related assumptions in the financial statements

(E1.IRO-1, AR 15)

The climate scenarios used in the analysis are based on internationally recognized scientific pathways (IPCC, IEA) and thus correspond to the climate-related assumptions relevant for a consistent assessment. Quantitative integration into financial reporting has not yet taken place, as there are currently no material effects on the balance sheet values of our assets and liabilities. However, we continuously monitor potential developments so that we can make adjustments to the risk report or accounting if necessary.

Processes for identifying and assessing impacts, risks, dependencies, and opportunities related to biodiversity and ecosystems

(E4.IRO-1_17, 19)

As part of our double materiality assessment, we conducted a qualitative assessment of our own sites and the upstream and downstream value chain with regard to actual and potential impacts, dependencies, risks, and opportunities relating to biodiversity and ecosystems. The assessment was based on a preliminary review that took into account the location, nature, and scope of our operational activities, as well as potential indirect environmental impacts along the value chain.

Our sites are not located in or in the immediate vicinity of biodiversity-sensitive or protected areas. We use the WWF Biodiversity Risk Atlas to assess the location of our sites. On this basis, it was determined that there is currently no need to introduce biodiversity mitigation actions.

In this regard, we have not identified any material impacts, dependencies, risks, or opportunities of our own activities or in the value chain in relation to biodiversity and ecosystems. Systemic risks related to global biodiversity loss have been considered and assessed as non-material. Transition and physical risks and opportunities related to biodiversity and ecosystems have also been assessed as non-material.

Review of assets and business activities and consultation, in particular with affected communities

(E5.IRO-1_11a-b)

As part of our double materiality assessment, we assessed potential impacts, risks, and opportunities related to resource use, material flows, and waste along the entire value chain.

We placed particular focus on our own production processes and our interaction with our upstream value chain, for example through the procurement of raw materials for glass melting, tubular glass, recyclates, plastic granulates, and packaging materials. As part of our materiality assessment, all divisions and sites were qualitatively assessed to determine the extent to which resource use and waste generation are associated with environmental and regulatory risks.

The assessment was carried out through structured interviews with the sustainability managers of the Business Units and by comparing existing key environmental figures (e.g., material consumption, waste volume). Methodologically, we followed ESRS guidance and industry-specific recommendations.

No specific consultation of affected external groups took place, as no site-specific negative impacts on communities have currently been identified in connection with resource use and waste. Internal stakeholders were involved via the CSRD task force and topic-specific workshops.

Description of the procedures for identifying and assessing material impacts, risks, and opportunities in the area of governance

(G1.IRO-1_6)

The identification and assessment of material impacts, risks, and opportunities related to governance topics (ESRS G1) was carried out centrally by the Group Legal & Compliance department.

Due to the relatively small number of relevant governance topics and the tight company-wide control through guidelines and control mechanisms, a broad stakeholder or site screening was not carried out. Instead, the potential impacts, risks, and opportunities were derived directly from the existing compliance, legal, and risk management systems and documented by the Head of Compliance.

The assessment was qualitative and focused in particular on aspects such as corruption prevention, data protection, and business conduct.

The information collected was recorded and validated by the CSRD task force as part of the materiality assessment.

List of disclosure requirements

(IRO-2_56, AR 19)

The following tables show the disclosure requirements contained in the ESRS and covered by Gerresheimer.

List of disclosure requirements

ESRS reference	Disclosure requirement	Paragraph in the Sustainability Report	Page
ESRS 2	BP-1	General basis for preparation	6
ESRS 2	BP-2	Disclosures in relation to specific circumstances	6
ESRS 2	GOV-1	The role of the administrative, management, and supervisory bodies	9
ESRS 2	GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management, and supervisory bodies	11
ESRS 2	GOV-3	Integration of sustainability-related performance in incentive schemes	11
ESRS 2	GOV-4	Statement on due diligence	12
ESRS 2	GOV-5	Risk management and internal controls over sustainability reporting	12
ESRS 2	SBM-1	Strategy, business model, and value chain	13
ESRS 2	SBM-2	Interests and views of stakeholders	15
ESRS 2	SBM-3	Material impacts, risks, and opportunities and their interaction with the strategy and business model	15
ESRS 2	IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	22
ESRS 2	IRO-2	Disclosure requirements in ESRS covered by this Sustainability Report	27
ESRS E1	SBM-3	Material impacts, risks, and opportunities and their interaction with the strategy and business model	33
ESRS E1	E1-1	Transition plan for climate change mitigation	36
ESRS E1	E1-2	Policies related to climate change mitigation and adaptation	38
ESRS E1	E1-3	Actions and resources in relation to climate policies	39
ESRS E1	E1-4	Targets related to climate change mitigation and adaptation	40
ESRS E1	E1-5	Energy consumption and mix	41
ESRS E1	E1-6	Scope 1, 2, and 3 and total CO_2e emissions	42
ESRS E1	MDR-M	Metrics relating to material sustainability matters	43
ESRS E5	SBM-3	Material impacts, risks, and opportunities and their interaction with the strategy and business model	48
ESRS E5	E5-1	Policies related to resource use and the circular economy	51
ESRS E5	E5-2	Actions and resources related to resource use and the circular economy	52
ESRS E5	E5-3	Targets related to resource use and the circular economy	53
ESRS E5	E5-4	Resource inflows	54
ESRS E5	MDR-M	Metrics relating to material sustainability matters	55
ESRS E5	E5-5	Resource outflows	56
ESRS S1	SBM-3	Material impacts, risks, and opportunities and their interaction with the strategy and business model	62 & 81
ESRS S1	S1-1	Policies related to own workforce	68
ESRS S1	S1-2	Processes for engaging with own workforce and workers' representatives	70
ESRS S1	S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	71
ESRS S1	S1-4	Actions and resources related to own workforce	72 & 81
ESRS S1	S1-5	Targets related to own workforce	74 & 82
ESRS S1	MDR-M	Metrics related to material sustainability matters	75 & 83
ESRS S1	S1-6	Characteristics of the undertaking's employees	76
ESRS S1	S1-7	Characteristics of non-employees in the undertaking's own workforce	77
ESRS S1	S1-8	Collective bargaining coverage and social dialogue	78
ESRS S1	S1-9	Diversity metrics	78
ESRS S1	S1-10	Adequate wages	78
ESRS S1	S1-11	Social protection	79
ESRS S1	S1-12	Persons with disabilities	79
ESRS S1	S1-13	Training and skills development metrics	79
ESRS S1	S1-14	Health and safety metrics	82
ESRS S1	S1-15	Work-life balance metrics	80
ESRS S1	S1-16	Remuneration metrics	80
ESRS S1	S1-17	Incidents, complaints, and severe human rights impacts	80
ESRS G1	SBM-3	Material impacts, risks, and opportunities and their interaction with the strategy and business model	86
ESRS G1	G1-1	Business conduct policies and corporate culture	87
ESRS G1	G1-3	Prevention and detection of corruption and bribery	87
ESRS G1	MDR-T	Targets related to corporate culture and whistleblowers	89
ESRS G1	G1-4	Incidents of corruption or bribery	90

List of data points in general and topic-specific standards resulting from other EU legislation

ESRS reference	Disclosure requirement and associated data point	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Materiality	Page
ESRS 2	ESRS 2 GOV-1, board's gender diversity, Paragraph 21(d)	Indicator no. 13, Table 1, Annex I		Commission Delegated Regulation (EU) 2020/1816 of Commission 27, Annex II		Material	9
ESRS 2	ESRS 2 GOV-1, percentage of board members who are independent, Paragraph 21(e)			Delegated Regulation (EU) 2020/1816 of the Commission, Annex II		Material	9
ESRS 2	ESRS 2 GOV-4, statement on due diligence, Paragraph 30	Indicator no. 10, Table 3, Annex I				Material	12
ESRS 2	ESRS 2 SBM-1, involvement in activities related to fossil fuel activities, Paragraph 40(d)(i)	Indicator no. 4, Table 1, Annex I	Article 449a of Regulation (EU) No 575/2013, Commission Implementing Regulation (EU) 2022/2453, Table 1 "Qualitative information on environmental risk" and Table 2 "Qualitative information on social risk"	Delegated Regulation (EU) 2020/1816 of the Commission, Annex II		Non-material	–
ESRS 2	ESRS 2 SBM-1, involvement in activities related to chemical production, Paragraph 40(d)(ii)	Indicator no. 9, Table 2, Annex I		Delegated Regulation (EU) 2020/1816 of the Commission, Annex II		Non-material	–
ESRS 2	ESRS 2 SBM-1, involvement in activities related to controversial weapons, paragraph 40(d)(iii)	Indicator no. 14, Table 1, Annex I		Delegated Regulation (EU) 2020/181829, Article 12(1), Delegated Regulation (EU) 2020/1816, Annex II		Non-material	–
ESRS 2	ESRS 2 SBM-1, involvement in activities related to cultivation and production of tobacco, Paragraph 40(d)(iv)			Delegated Regulation (EU) 2020/1818, Article 12(1), Delegated Regulation (EU) 2020/1816, Annex II		Non-material	–
ESRS E1	ESRS E1-1, transition plan to reach climate neutrality by 2050, Paragraph 14				Regulation (EU) 2021/1119, Article 2(1)	Material	36
ESRS E1	ESRS E1-1, undertakings excluded from Paris-aligned benchmarks, paragraph 16(g)		Article 449a of Regulation (EU) No 575/2013, Commission Implementing Regulation (EU) 2022/2453, Template 1 Banking book—climate change transition risk: Credit quality of risk exposure by sector, emissions, and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12(1)(d–g), and Article 12(2)		Material	36
ESRS E1	ESRS E1-4, GHG emission reduction targets, Paragraph 34	Indicator no. 4, Table 2, Annex I	Article 449a of Regulation (EU) No 575/2013, Commission Implementing Regulation (EU) 2022/2453, Template 3 Banking book—climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		Material	40
ESRS E1	ESRS E1-5, energy consumption from fossil source disaggregated by sources (only high climate impact sectors), Paragraph 38	Indicator no. 5, Table 1, Annex I, and Indicator no. 5, Table 2, Annex I				Material	41
ESRS E1	ESRS E1-5, energy consumption and mix, Paragraph 37	Indicator no. 5, Table 1, Annex I				Material	41
ESRS E1	ESRS E1-5, energy intensity associated with activities in high climate impact sectors, Paragraphs 40 to 43	Indicator no. 6, Table 1, Annex I				Material	41

ESRS reference	Disclosure requirement and associated data point	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Materiality	Page
ESRS E1	ESRS E1-6, gross Scope 1, 2, and 3 and total GHG emissions, Paragraph 44	Indicator nos. 1 and 2 in Annex I, Table 2	Article 449a of Regulation (EU) No 575/2013, Commission Implementing Regulation (EU) 2022/2453, Template 1 Banking book—climate change transition risk: Credit quality of risk exposure by sector, emissions, and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6, and 8(1)		Material	42
ESRS E1	ESRS E1-6, gross GHG emission intensity, Paragraphs 53 to 55	Indicator no. 3, Table 1, Annex I	Article 449a of Regulation (EU) No 575/2013, Commission Implementing Regulation (EU) 2022/2453, Template 3 Banking book—climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		Material	42
ESRS E1	ESRS E1-7, GHG removals and carbon credits, Paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	Non-material	–
ESRS E1	ESRS E1-9, risk exposure of the benchmark portfolio to climate-related physical risks, Paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II, Delegated Regulation (EU) 2020/1816, Annex II		Material	- (information to be introduced gradually)
ESRS E1	ESRS E1-9, disaggregation of monetary amounts by acute and chronic physical risk, Paragraph 66(a) ESRS E1-9, location of significant assets at material physical risk, Paragraph 66(c)		Article 449a of Regulation (EU) No 575/2013, Commission Implementing Regulation (EU) 2022/2453, Paragraphs 46 and 47, Template 5 Banking book—climate change physical risk: Risk exposures subject to physical risk			Material	- (information to be introduced gradually)
ESRS E1	ESRS E1-9, breakdown of the carrying value of the undertaking's real estate assets by energy efficiency class, Paragraph 67(c)		Article 449a of Regulation (EU) No 575/2013, Commission Implementing Regulation (EU) 2022/2453, Paragraph 34, Template 2 Banking book—climate change transition risk: Loans collateralized by immovable property—energy efficiency of the collateral			Material	- (information to be introduced gradually)
ESRS E1	ESRS E1-9, degree of exposure of the portfolio to climate-related opportunities, Paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		Material	- (information to be introduced gradually)
ESRS E5	ESRS E5-5, non-recycled waste, Paragraph 37(d)	Indicator no. 13, Table 2, Annex I				Material	56
ESRS E5	ESRS E5-5, hazardous waste and radioactive waste, Paragraph 39	Indicator no. 9, Table 1, Annex I				Material	56
ESRS S1	ESRS 2 SBM3—S1, risk of incidents of forced labor, Paragraph 14(f)	Indicator no. 13, Table 3, Annex I				Material	62
ESRS S1	ESRS 2 SBM3—S1, risk of incidents of child labor, Paragraph 14(g)	Indicator no. 12, Table 3, Annex I				Material	62
ESRS S1	ESRS S1-1, human rights policy commitments, Paragraph 20	Indicator no. 9, Table 3, Annex I, and Indicator no. 11, Table 1, Annex I				Material	68

ESRS reference	Disclosure requirement and associated data point	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Materiality	Page
ESRS S1	ESRS S1-1, due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8, Paragraph 21			Delegated Regulation (EU) 2020/1816 of the Commission, Annex II		Material	68
ESRS S1	ESRS S1-1, processes and actions for preventing human trafficking, Paragraph 22	Indicator no. 11, Table 3, Annex I				Material	68
ESRS S1	ESRS S1-1, workplace accident prevention policy or management system, Paragraph 23	Indicator no. 1, Table 3, Annex I				Material	68
ESRS S1	ESRS S1-3, grievance/complaint handling mechanisms, Paragraph 32(c)	Indicator no. 5, Table 3, Annex I				Material	71
ESRS S1	ESRS S1-14, number of fatalities and number and rate of workplace accidents, Paragraph 88(b,c)	Indicator no. 2, Table 3, Annex I		Delegated Regulation (EU) 2020/1816 of the Commission, Annex II		Material	82
ESRS S1	ESRS S1-14, number of days lost to injuries, accidents, fatalities, or illness, Paragraph 88(e)	Indicator no. 3, Table 3, Annex I				Material	82
ESRS S1	ESRS S1-16, unadjusted gender pay gap, Paragraph 97(a)	Indicator no. 12, Table 1, Annex I		Delegated Regulation (EU) 2020/1816 of the Commission, Annex II		Material	80
ESRS S1	ESRS S1-16, excessive CEO pay ratio, Paragraph 97(b)	Indicator no. 8, Table 3, Annex I				Material	80
ESRS S1	ESRS S1-17, incidents of discrimination, Paragraph 103(a)	Indicator no. 7, Table 3, Annex I				Material	80
ESRS S1	ESRS S1-17, non-respect of the UNGPs on Business and Human Rights and OECD guidance, Paragraph 104(a)	Indicator no. 10, Table 1, Annex I, and Indicator no. 14, Table 3, Annex I		Delegated Regulation (EU) 2020/1816, Annex II, Delegated Regulation (EU) 2020/1818, Article 12(1)		Material	80
ESRS G1	ESRS G1-1, United Nations Convention against Corruption, Paragraph 10(b)	Indicator no. 15, Table 3, Annex I				Material	87
ESRS G1	ESRS G1-1, protection of whistleblowers, Paragraph 10(d)	Indicator no. 6, Table 3, Annex I				Material	87
ESRS G1	ESRS G1-4, fines for violation of anti-corruption and anti-bribery laws, Paragraph 24(a)	Indicator no. 17, Table 3, Annex I		Delegated Regulation (EU) 2020/1816 of the Commission, Annex II		Material	90
ESRS G1	ESRS G1-4, standards of anti-corruption and anti-bribery, Paragraph 24(b)	Indicator no. 16, Table 3, Annex I				Material	90

Environmental information

Disclosures pursuant to Article 8 of Regulation 2020/852 (Taxonomy Regulation)

The EU Taxonomy is a key component of the EU's Sustainable Finance Action Plan. The objective of the action plan is to redirect financial flows towards more sustainable activities in order to finance the transformation of the economy towards sustainability. The taxonomy uses a uniform classification system to define which economic activities can be declared 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).

For reporting on the year 2025 in accordance with Article 27 of the EU Taxonomy Regulation (EU Tax Reg), all six environmental objectives of Article 9 of the EU Tax Reg must be reported on.

In accordance with Article 8 of the EU Taxonomy Regulation 2020/852, we as a company are obliged to disclose in our Sustainability Report the extent to which our activities are taxonomy-eligible and taxonomy-aligned. To determine this, we proceeded as follows.

Taxonomy eligibility and taxonomy alignment of turnover

To determine the taxonomy eligibility of turnover[2)] we first matched our economic activities to their corresponding NACE economic activities[3)]. Parts of our turnover in the Plastics & Devices division are covered by the taxonomy assessment criteria. Specifically, we have identified the criterion "Manufacture of plastic packaging goods" from the environmental objective "transition to a circular economy" as relevant (see Annex II, Category 1.1 of Commission Delegated Regulation 2023/2486 of June 27, 2023). This applies to all turnover in the Primary Packaging Plastics and Centor Business Units. Turnover in the Medical Systems Business Unit is not affected, as these are application and dosage systems and not packaging goods.

The share of taxonomy-eligible turnover was calculated as the portion 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 EU Taxonomy Regulation 2020/852). As shown in the chapter "Key figures for taxonomy reporting", we have identified a share of 24.5% (prior year: 19.8%) taxonomy-eligible turnover for 2025. This represents an increase compared to the prior year. The reason for this is the acquisition of Bormioli Pharma.

In accordance with the EU Taxonomy requirements, the taxonomy alignment of our turnover in the target area "Transition to a circular economy" was also reviewed for the year 2025. Due to the strict requirements for material specifications for pharmaceutical primary packaging, only a small proportion of the Primary Packaging Plastics and Centor Business Units meet the first criterion of minimum recycled content (1.2% of our turnover). In the further verification process of the so-called substantial contribution, we were unable to provide evidence of compliance with the minimum recycling quota in the countries where our products are placed on the market (verification step 2.2a of the criteria for a substantial contribution) with reasonable effort. As Gerresheimer is not the distributor of the primary packaging, this information is not available to us. In the absence of evidence, we are not in a position to determine whether our turnover is taxonomy-aligned. Accordingly, we report 0% of our turnover as taxonomy-aligned.

Further information on how we make our products and thus our turnover more sustainable, regardless of the taxonomy criteria, can be found in particular in the chapter "Resource use and circular economy" (ESRS E5). The chapter on climate change (ESRS E1) describes our approaches, in particular to making our production processes more climate-friendly.

Taxonomy eligibility and taxonomy alignment of capital expenditure

We consider capital expenditure[4)] that relates to assets or processes associated with taxonomy-aligned economic activities, i.e., that are turnover-generating (see Appendix I, Section 1.1.2.2, Category a of the Delegated Regulation 2021/2178). In addition, capital expenditure relating to the acquisition of production from taxonomy-eligible economic activities and individual actions that make our activities low-carbon or reduce GHG emissions is also relevant (see Annex I, Section 1.1.2.2, Category c of Delegated Regulation 2021/2178).

[2)] Turnover was calculated in accordance with the taxonomy definition and the applicable accounting principles and correspond to the amounts in the consolidated financial statements; Annual Report 2025, *Consolidated Income Statement*.
[3)] NACE (Nomenclature of Economic Activities) is the European statistical classification of economic activities. NACE groups organizations according to their business activities.

[4)] Capital expenditure was determined in accordance with the taxonomy definition and applicable accounting policies and corresponds to the amounts in the consolidated financial statements; see Additions in the tables *(18) Intangible Assests* and *(19) Property, Plant and Equipment and Investment Property* in the Notes to the Consolidated Financial Statements. Additions from business acquisitions were determined separately, if 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. Through an analysis of our individual investment projects, we then allocated our capital expenditure to the relevant economic activities in accordance with Delegated Regulation 2021/2139 and Delegated Regulation 2023/2486 in order to determine the taxonomy-eligible proportion.

The share of taxonomy-eligible capital expenditure was calculated as the portion of capital expenditure that is taxonomy-eligible under Category a or c (numerator) divided by the total capital expenditure of Gerresheimer AG (denominator) (see Annex I, Section 1.1.2 of the Delegated Regulation on Article 8 of EU Taxonomy Regulation 2020/852). As shown in the chapter “Key figures for taxonomy reporting”, we have identified a share of 10.3% (prior year: 7.6%) taxonomy-eligible capital expenditure for 2025. The majority of our taxonomy-eligible capital expenditure relates to our taxonomy-eligible turnover. The remaining capital expenditure is related to infrastructure investment projects and are therefore attributable to the activities listed in Annex I, Paragraph 7 of Commission Delegated Regulation 2021/2139. The increase is due to the acquisition of Bormioli Pharma.

We did not pursue the alignment audit for capital expenditure under Category c) this year either due to their immateriality. Capital expenditure under Category c) accounts for only 0.4% of our total capital expenditure. For consistent reporting, we have set a materiality threshold as part of the European Commission’s Notice C/2023/305 (Item 13) in the 2023 financial year, which must be exceeded in order for us to carry out an alignment review in addition to the taxonomy eligibility review for investment projects in accordance with Category c. We will refrain from conducting an alignment review if the proportion of identified taxonomy-eligible investment projects under Category c is not at least 10%. This approach is confirmed by the European Commission’s publication C/2025/4568 on simplifying reporting requirements, which allows for such an approach. With the materiality threshold set, we aim to maintain a balance between the effort involved in obtaining information and recording relevant taxonomy-aligned projects.

Accordingly, we have identified a share of 0% (prior year: 0%) taxonomy-aligned capital expenditure for 2025.

Further information on how we take sustainability aspects into account in our investment guidelines can be found in the “Governance” chapter.

Taxonomy eligibility and taxonomy alignment of operating expenditure

To determine the taxonomy-eligibility of our operating expenditure (OpEx)[5], we first identified and analyzed our relevant accounts associated with taxonomy-eligible cost categories.

In light of the European Commission Notice of October 20, 2023, we subjected our operating expenditure to a materiality test to ascertain whether the operating expenditure is relevant to our business model according to the taxonomy definition (see Item 13 of Commission Notice C/2023/305). To this end, we have compared our operating expenditure according to the taxonomy definition (k EUR 157,449), which corresponds to the denominator in accordance with the Delegated Act on disclosure requirements, to our total operating expenditure. The share corresponds to 5.2% (prior year: 4.2%). Therefore, operating expenditure in the taxonomy context is insignificant for our business model.

As shown in the chapter “Key figures for taxonomy reporting”, we report a share of 0% (prior year: 0%) taxonomy-eligible operating expenditure for 2025. Similarly, due to a lack of materiality, we did not perform an audit on our operating expenditure.

[5] Operating expenditure was determined in accordance with the taxonomy definition and therefore deviates from the amounts in the annual financial statements; see Annual Report 2025, *Consolidated Income Statement*.

Climate change

Strategy

Material impacts, risks, and opportunities and their interaction with the strategy and business model

(SBM-3_48b-c; E1.SBM-3_18)

The following table contains explanations of the material potential impacts, risks, and opportunities in the area of climate change according to our materiality assessment. In terms of "reasonably expected time horizons", Impacts are only classified as medium- or long-term if they differ significantly from short-term impacts.

Overview of material impacts, risks, and opportunities

Short description of potential material impacts	Sub-topic	Sub-sub-topic	Type of materiality	Indication of whether and how the impacts, risks, or opportunities originate from or are connected to the company's strategy and business model	Reasonably expected time horizons for the impacts, risks, and opportunities	Indication of whether the company contributes to the material impacts through its activities or business relationships, with a description of the nature of the activities or business relationships involved
Physical climate risks: Extreme weather events such as storms, floods, or heat waves can lead to downtime, infrastructural damage, and increased costs at individual production facilities.	Climate change adaption	NA	Risk	Risk is related to Gerresheimer's strategy and business model	Long-term (> 5 years)	NA
Regulation and adjustment costs: Stricter climate requirements as well as additional reporting and obligations may increase costs and impact competitiveness.	Climate change adaption	NA	Risk	Risk is related to Gerresheimer's strategy and business model	Medium-term (> 1–5 years)	NA
Resilience through early adaptation: Investments in climate-resilient sites and infrastructure opens up efficiency gains and secures the long-term market position.	Climate change adaption	NA	Opportunity	Opportunity is related to Gerresheimer's strategy and business model.	Medium-term (> 1–5 years)	NA
High energy and emissions footprint: Energy-intensive glass and plastic production causes significant GHG emissions.	Climate change mitigation	NA	Negative impact	Impact is related to Gerresheimer's strategy and business model	Short-term (1 year)	The company's own activities in all geographical areas and production facilities
Emissions in the supply chain: Long and complex value chains generate significant GHG emissions from raw material extraction, transport, and logistics, which exacerbate climate change and cause further sustainability problems.	Climate change mitigation	NA	Negative impact	Impact is related to Gerresheimer's strategy and business model	Short-term (1 year)	Business relationships in the upstream value chain in all geographic areas
End-of-life emissions: Downstream transport and disposal generate direct and indirect GHG emissions that exacerbate climate change.	Climate change mitigation	NA	Negative impact	Impact is related to Gerresheimer's strategy and business model	Short-term (1 year)	Business relationships in the downstream value chain in all geographic areas
Climate change mitigation in the supply chain: Emissions can be reduced through CO_2e targets for suppliers, the promotion of recycled materials, and climate-friendly transport solutions.	Climate change mitigation	NA	Positive impact	Impact is related to Gerresheimer's strategy and business model	Medium-term (> 1–5 years)	Business relationships in the upstream value chain in all geographic areas

Short description of potential material impacts	Sub-topic	Sub-sub-topic	Type of materiality	Indication of whether and how the impacts, risks, or opportunities originate from or are connected to the company's strategy and business model	Reasonably expected time horizons for the impacts, risks, and opportunities	Indication of whether the company contributes to the material impacts through its activities or business relationships, with a description of the nature of the activities or business relationships involved
Contribution to climate change mitigation: Sustainable product designs can reduce emissions and strengthen climate-friendly solutions in the pharma and healthcare industries.	Climate change mitigation	NA	Positive impact	Impact is related to Gerresheimer's strategy and business model	Short-term (1 year)	Business relationships in the downstream value chain in all geographic areas
Cost increases due to climate policy: CO_2e taxes and other regulatory measures to reduce emissions increase production and transport costs, drive up raw material prices, and can lead to shortages.	Climate change mitigation	NA	Risk	Risk is related to Gerresheimer's strategy and business model	Medium-term (> 1–5 years)	NA
Demand for low-carbon products: The growing demand for low-carbon and climate-neutral solutions opens up new business opportunities and strengthens our market position.	Climate change mitigation	NA	Opportunity	Opportunity is related to Gerresheimer's strategy and business model.	Medium-term (> 1–5 years)	NA
Technological conversion costs: Investments in low-emission technologies, efficient installations, and new materials is capital-intensive and fraught with uncertainty.	Energy	NA	Risk	Risk is related to Gerresheimer's strategy and business model	Medium-term (> 1–5 years)	NA
Efficiency gains through decarbonization: Early investments in renewable energies, logistics optimization, and circular design reduces operating costs.	Energy	NA	Opportunity	Opportunity is related to Gerresheimer's strategy and business model.	Medium-term (> 1–5 years)	NA

Climate change poses a significant challenge for us as a manufacturing industrial company, in terms of both potential impacts and risks and opportunities. Our climate strategy is an integral part of our sustainability strategy and is underpinned by clear strategic targets.

As part of our double materiality assessment, we have assessed climate-related impacts, risks, and opportunities, incorporating the results of the climate scenario analysis, among other things. The negative impacts on the climate result in particular from our energy-intensive production process in glass manufacturing, as well as energy consumption and raw material use along the value chain.

We have identified four material climate-related risks. Three risks can be classified as transitional risks, while one risk relates to physical risks. The first transitional risk lies in the area of climate change adaptation. Stricter climate requirements and necessary capital expenditure for adaptation actions may increase our costs and impair our competitiveness. The second transitional risk relates to climate policy. Political and legal actions to reduce GHG emissions, such as CO_2e taxes or rising certificate prices, can increase production costs, drive up raw material prices, and lead to supply bottlenecks. The third transitional risk arises from technological transformation. The restructuring of our energy-intensive glass and plastics production, the introduction of efficient equipment, and the use of new materials require significant investments and are associated with technological and economic uncertainties.

In addition, we have identified a physical climate risk. Extreme weather events such as storms, floods, or heat waves at individual production facilities can cause operational disruptions, damage to infrastructure, and increased restart costs.

At the same time, we see economic opportunities, for example through the development of climate-friendly packaging and primary packaging solutions and through energy savings in our operations.

Our climate targets and actions are closely linked to our business model, operational planning, and investment strategy.

Scope of the resilience analysis

(E1.SBM-3_19a–c, AR 7–8, AR 13, AR 16)

In August 2025, we conducted a company-wide resilience analysis. In this analysis, we qualitatively assessed the extent to which our strategy and business model are capable of managing material climate-related risks. It builds on the results of our materiality and climate scenario analysis from the reporting year.

In particular, the assessment criteria for resilience were

- scope and quality of existing guidelines, certifications, targets, and actions;
- consideration of climate-related impacts, risks, and opportunities in the sustainability strategy;
- results of the climate scenario analysis for our own production facilities and the implementation status of corresponding actions to minimize physical climate risks;
- dependency and concentration risks, for example due to key accounts or single-sourcing contracts;
- expertise in sustainability on the Management Board and in governance structures.

The resilience analysis was conducted across the entire Group and covers all Group companies and the entire value chain. The time horizons used correspond to those of the climate scenario analysis: short-term (2030), medium-term (2040), and long-term (2050).

Our assessment shows that we are in a position to actively manage our material climate-related risks in the short-, medium-, and long-term. This is evident in the following areas, among others.

- Market side: reduction of revenue concentration on individual customers, thereby reducing sensitivity to fluctuations in demand
- Supply chain: minimization of risk through reduction of single sourcing, selection of geographically diversified suppliers, and targeted supply chain management
- Own operations: protection through insurance and emergency plans against climate-related business interruptions and implementation of protective actions, for example the purchase of flood barriers at the Lohr facility
- Investments: monitoring of technological developments and preparation of investment plans to continuously increase production and energy efficiency
- Governance: anchoring sustainability topics in the Management Board and risk management

Nevertheless, fundamental challenges remain, such as potential physical climate risks in the supply chain, uncertainties in market development, and increasing regulatory requirements.

We address these through our comprehensive sustainability strategy, in particular through

- insurance against climate risks and contingency plans at site level;
- the Group-wide switch to renewable electricity;
- auditing the implementation potential of EcoDesign in all new product developments;
- conducting a risk analysis of our supply chain;
- establishing our Code of Conduct for our employees and that for our suppliers.

Transition plan for climate change mitigation

(E1-1_14, E1-1_16a-c, E1-1_16h-j, E1-3_29a, MDR-A_69a-c, AR 26-27, AR 21)

We see the transition to a low-carbon economy as a substantial part of our corporate responsibility and a key prerequisite for Gerresheimer's long-term competitiveness. With our transition plan for climate change mitigation, we are pursuing the objective of gradually aligning our strategy and business model with the requirements for limiting global warming to 1.5 °C.

Our transition plan includes binding reduction targets by 2034, structured action planning, and clear governance and control processes. In this way, we are making an active contribution to achieving the national climate targets in the countries in which we operate, even though we have not yet adopted a formal climate neutrality target for 2050.

Our new climate targets were validated by the Science Based Targets initiative (SBTi) in the 2025 financial year and are consistent with the 1.5 °C target of the Paris Climate Agreement.

Scope 1 and 2:
Reduction of absolute GHG emissions by 52% by 2030 (base year 2019)

Scope 3:
- 65% of suppliers for purchased goods and services (by spend) to have SBTi-validated or SBTi-compliant CO_2e targets by the end of 2029 at the latest
- Reduction in emission intensity by 64% by 2034 (base year 2023) in Categories 3.3 (fuel- and energy-related activities), 3.4, and 3.9 (upstream and downstream transportation and distribution) and 3.12 (disposal of sold products), taking into account our operating profit

Decarbonization levers

To achieve these targets, we have defined key decarbonization levers along the entire value chain, which are explained below.

Own operations (Scopes 1 and 2)
We continuously invest in energy-efficient technologies and processes. One example is the new oxy-hybrid furnace in Lohr. We also rely on energy-efficient cooling systems and process modernization.

Furthermore, our objective is to cover 100% of our electricity needs from renewable sources by 2030. To this end, we are focusing on concluding power purchase agreements (PPAs), expanding our own generation of renewable electricity through photovoltaic projects, and procuring green electricity.

Another key lever is the implementation of certified environmental management systems, which form the basis for the collection, planning, and control of sustainability targets at our plants worldwide while also supporting the standardization and continuous improvement of our management approaches.

Our objective is to have all our production facilities certified according to ISO 14001 by 2028. This standard certifies modern environmental management and the responsible use of natural resources. Today, 33 (prior year: 26) of our 46 production facilities, as well as one administrative prior and one development location, are already certified according to ISO 14001. All certifications are regularly reviewed and renewed at specified intervals.

In addition, the establishment of a systematic energy management system in accordance with ISO 50001 provides the organizational framework for identifying and exploiting energy-saving potential. This enables us to continuously increase our energy efficiency and reduce the emissions associated with our operations. Currently, 11 (prior year: 11) of our 46 production facilities, as well as one administrative site and two development sites, have introduced an ISO 50001-certified management system. These are also regularly reviewed and updated. In addition, training courses on the efficient use of energy and environmental protection are held at the relevant sites.

Upstream value chain (Scope 3)
Since the 2025 financial year, we have been establishing a Group-wide supplier program with the objective of ensuring that by 2029, at least 65% of our suppliers for purchased goods and services (based on spend) have SBTi-aligned climate targets. To this end, we are working closely with our suppliers and establishing partnerships to support them in reducing their CO_2e emissions. This can be achieved, for example, by sharing experiences or providing relevant training for selected suppliers.

As part of our Gx EcoDesign approach, we are also developing solutions to increase the proportion of lower-emission materials in our products. These include recycled materials, bio-based alternatives, and the energy-efficient production of precursors. We are also developing innovative solutions to minimize the use of packaging materials.

In addition, we are reducing upstream emissions from our energy consumption through our objective of sourcing electricity from renewable sources and modernizing our furnaces.

Since the 2025 financial year, an internal working group has also been working to decarbonize upstream transport processes, for example through the use of electric vehicles.

Downstream value chain (Scope 3)
In addition to selecting materials for our products, we systematically check all new products as part of our Gx EcoDesign approach to see whether their recyclability can be increased. The use of recyclable packaging systems is also being evaluated.

In addition, a specialized working group is working on examining the use of alternative means of transport for our customer deliveries and implementing them where possible.

Integration into management, governance, and financial planning

The transition plan is firmly integrated into our business strategy. Implementation is carried out via the company-wide operational and strategic planning process (OPSP). Within this framework, target paths, actions, and budgets are planned, prioritized, and monitored annually at production facility and Business Unit level.

The Management Board of Gerresheimer AG approves the climate targets and actions of the transition plan and is involved in their further development and integration into the overall strategy. The development and implementation of the plan is thus managed at the highest level of the company.

The climate targets are also integrated into our investment processes. Since the 2021 financial year, sustainability criteria have been systematically taken into account in investment decisions.

We record and monitor climate-related performance indicators in our central reporting system, which are also incorporated into corporate management. The reduction in GHG emissions is part of the short-term variable remuneration of the Management Board (short-term incentive, STI).

Progress in implementation

In the 2025 reporting year, we implemented or initiated significant actions within the transition plan. These include the commissioning of the oxy-hybrid furnace in Lohr, which we expect to reduce CO_2e emissions by up to 40% compared to conventional technologies, as well as the conclusion of a PPA in India and the establishment of green hydrogen production in Mexico.

In addition, an interdisciplinary working group was established during the financial year to operationalize our new target for reducing Scope 3 emissions and develop concrete actions. As with the target definition, this concerns the areas of energy- and fuel-related activities, transport and distribution as well as the end of life of our products. Furthermore, the initial structures of an engagement program for our suppliers of purchased goods and services were established.

The implementation of further actions is planned for the coming years and will be continuously discussed and followed up on as part of the operational and strategic planning process and in the Sustainability Council.

Further information on our progress in implementing the transition plan for climate change mitigation can be found in the following chapters.

Capital expenditure and financial resources for the transition plan

The implementation of our transition plan for climate change mitigation involves significant capital expenditure and ongoing operating expenses. These financial resources are an integral part of our operational and strategic financial planning and are managed annually through our Group-wide operational and strategic planning process (OPSP).

The projects that have been implemented and those that are planned are currently financed by both our own funds and external funds. As of the reporting period, we do not use green bonds, sustainability loans, or similar financing instruments.

In addition to capital expenditure, annual operating expenses are incurred to implement climate targets. These are planned and allocated on a site-specific basis as part of our planning process. The amount varies depending on the maturity of technological requirements and the specific savings effect of planned actions.

The implementation of our transition plan is not dependent on specific political or financial conditions. However, external factors such as energy prices, technology availability, or regulatory developments may influence the specific design and prioritization of individual actions.

Capital expenditure for the 2025 financial year on the implementation of actions to achieve our climate targets amounted to around EUR 7.4m. This is mainly due to the renewal of the furnaces in the Moulded Glass division. Further investements of EUR 114.2m are planned for the years 2026–2030 in order to achieve our climate targets.

For the transition plan, the operating expenses incurred in the 2025 financial year to achieve the climate targets amount to around EUR 0.7m. The main drivers here are the additional costs for renewable electricity. In the coming years (2026–2030), we are planning additional operating expenses that exceed the level of the 2025 financial year. Additional annual expenditure in the range of around EUR 0.8 to EUR 1.1m is planned.

The financial resources required beyond 2030 cannot be estimated at this stage.

There is no direct link between the expenses presented and the indicators of the EU Taxonomy; see the section on "Reference to targets and plans for the EU Taxonomy Regulation and exemption from Paris-aligned EU reference values."

Assessment of potential locked-in GHG emissions
(E1-1_16d, AR 3)

At the time of reporting, there were no material potential locked-in GHG emissions in our product portfolio or assets. The category "use of sold products" (Scope 3.11) was classified as non-material. Our products do not emit any emissions during their use phase. The climate impact of our products therefore does not arise during use by patients or customers, but primarily in the upstream value chain and in our own production processes, for example in energy-intensive glass manufacturing.

From an investment perspective, for example due to long-running energy-intensive plants, there are currently no material risks from locked-in emissions. Our existing furnaces are modernized on a regular basis. Whenever we replace them, as was the case recently in Lohr, we look into the use of lower-emission technologies. The planning logic of the furnace roadmap systematically takes into account the potential GHG impact of future technologies when making investment decisions.

Reference to targets and plans for the EU Taxonomy Regulation and exemption from Paris-aligned EU reference values
(E1-1_16e-g, E-1_3-29cii-iii, AR 4)

There is currently no direct link between the measures described in the transition plan and the reporting requirements under the EU Taxonomy Regulation, as we do not report any taxonomy-aligned capital expenditure due to lack of materiality. Our measures relating to the transition plan relate in particular to investments in process modernization and renewable energy supply, which are not directly linked to revenue-generating economic activities in accordance with Annex I of the Delegated Regulation.

Furthermore, due to lack of materiality, we do not report any taxonomy-eligible or taxonomy-aligned operating expenses.

There is therefore no direct link between the expenses presented in the transition plan and the indicators of the EU Taxonomy. For further information, please refer to the chapter on the EU Taxonomy in this report.

We do not currently make use of any exemption pursuant to Article 3(1)(17) of Regulation (EU) 2020/852 in conjunction with Article 29a of Regulation (EU) No 2019/2088. Our climate targets and actions are based on the principles of the Paris Climate Agreement and have been validated by the Science Based Targets initiative (SBTi).

Management of impacts, risks, and opportunities

Concepts related to climate change mitigation and climate change adaptation (E1-2)
(E1-2_24-25, MDR-P_65a-f, AR 16-18)

We see climate change as both a corporate responsibility and a strategically relevant issue. This is based on our climate targets, which have been validated by the Science Based Targets initiative (SBTi) and are in line with the 1.5 °C target of the Paris Agreement.

Our climate change mitigation concept consists of several elements.

- **Transition plan for climate change mitigation** with the decarbonization levers described in the previous section
- **Company-wide guidelines**:
  - **Principles of corporate responsibility** with a focus on the efficient use of resources, avoidance of materials that are harmful to the environment and health, compliance with strict environmental standards, and the pursuit of continuous improvement
  - **Group Environmental Protection Standard** with a focus on introducing effective management systems to reduce our negative environmental impact and clear targets for all sites worldwide
  - **Code of Conduct for our employees** as a guide for actions and decisions in everyday work
  - **Supplier Code of Conduct** with minimum requirements for labor and human rights, health, safety, the environment, and management systems

In addition, ISO 14001 certification at our production facilities serves to define concrete action plans for achieving our targets. Together, these components form the foundation for the implementation of our climate strategy.

Our climate change mitigation concept is an integral part of our sustainability strategy and extends to all production facilities and divisions worldwide as well as the entire upstream and downstream value chain. We focus on energy efficiency, conversion to renewable energies, low-emission materials, EcoDesign, and supplier engagement.

The Management Board of Gerresheimer AG bears overall responsibility for our sustainability strategy. Operational management is carried out by the Group-wide Sustainability Council, which is headed by the Chief Financial Officer. Implementation is carried out by specialists and site managers in the divisions, supported by sustainability managers and the Group Sustainability function. Integration into planning and management is carried out via our Operational and Strategic Planning Process (OPSP) and the Gerresheimer Management System (GMS).

Our emissions calculations are based on the GHG Protocol. As a member of the UN Global Compact, we support global climate targets. With the validation of our climate targets by the SBTi, we are committed to ambitious reduction paths in Scopes 1, 2, and 3.

We involve our stakeholders in the design and further development of our climate change mitigation concept. This includes dialogue with international pharmaceutical and cosmetics customers, investors, industry associations, and internal stakeholders. We use formats such as personal discussions, trade fairs, newsletters, employee training, and internal platforms to gather opinions, expertise, and expectations.

We use a variety of channels to communicate our climate targets and actions internally and externally. For example, we inform employees via the intranet and webinars. Externally, we make our concepts and guidelines available on our website, in our Sustainability Report, in presentations, and through direct stakeholder communication. Relevant guidelines, such as the principles of corporate responsibility, the Group Environmental Protection Standard, and our Code of Conduct, are publicly available on our website.

The assessment and management of the impacts, risks, and opportunities associated with climate change are based on our double materiality assessment, climate scenario analysis, and resilience analysis. Our climate targets are an integral part of our planning and investment processes. Progress is monitored via our central reporting system and is linked to the variable short-term incentive of the Management Board. In this way, we promote the effective implementation of our climate change mitigation concept in all areas of the company.

Actions and resources in relation to climate concepts

(E1-3_28, MDR-A_68a-c)

We are working systematically to minimize our impact on the climate and significantly reduce our CO_2e emissions. Our transition plan for climate change mitigation serves as a central roadmap for implementing our climate targets and includes short-, medium-, and long-term actions to reduce emissions in Scopes 1, 2, and 3.

In the short term, we are focusing on accelerating the expansion of our procurement of electricity from renewable sources. Through power purchase agreements and our own electricity generation projects, such as photovoltaics, as well as the use of recognized certificates of origin, we aim to cover our entire electricity requirements from renewable sources by 2030. In addition, we are focusing on energy efficiency actions, such as plant optimization, process automation, and the replacement of cooling and compressed air systems at individual sites.

In the medium term (one to five years), the focus will be on the gradual electrification of our furnaces in the Moulded Glass division. In accordance with the furnace roadmap that has been developed, existing systems will gradually be replaced by modern oxy-hybrid furnaces, among other things, as was already implemented at the Lohr site in the 2025 financial year. At the same time, we are intensifying our actions to reduce Scope 3 emissions. These include the implementation of our emission intensity targets in the categories fuel- and energy-related activities, upstream transportation and distribution of sold products, and end-of-life treatment of sold products, as well as the Group-wide establishment of a supplier program with which we aim to commit our partners to CO_2e targets in accordance with the SBTi standard.

As long-term actions extending beyond 2030, we are examining the possibility of defining a net-zero target. However, no economically viable technology is currently available for this, particularly in the area of emission-free glass production. Nevertheless, we are continuously working on technological innovations and actively monitoring the market and regulatory developments.

Our action planning is specified at the decentralized level of our sites and Business Units as part of the operational and strategic planning process (OPSP). The Business Units prioritize projects independently based on the respective framework conditions. Factors such as avoidance costs and technical feasibility are included in the evaluation. The actions are implemented across the Group, unless otherwise specified.

Achieved and expected reduction in GHG emissions

(E1-3_29b, E4-34f, AR 19, AR 30)

The reduction in emissions is particularly evident in our Scope 2 emissions (2025: 160,196 t CO_2e; prior year: 202,466 t CO_2e). We were able to reduce Scope 2 emissions by further increasing our electricity procurement from renewable sources. In 2025, we covered 53.6% of our electricity consumption from renewable sources (prior year: 51.7%). In addition, 16 sites sourced 100% of their electricity from renewable energy sources and 12 other sites sourced a proportionate amount. When switching to renewable electricity, we use the quality criteria of the GHG Protocol as a reference framework for selecting suitable procurement options and instruments.

To assess the potential climate impact and our associated decarbonization levers, we also took into account the results of the scenario analysis with two contrasting scenarios: the IEA 1.5 °C scenario and the IPCC SSP5-8.5 scenario (4 °C).

By 2030, we expect to reduce our Scope 2 emissions to a minimum through the use of renewable electricity and to keep Scope 1 emissions largely stable despite planned volume and revenue growth. Actions to reduce Scope 3 emissions in selected categories are being systematically developed and will be taken into account in the transition plan in the future.

Metrics and targets

Description of the relationship of the target to the policy objectives and strategy

(E1-4_32, MDR-T_80a, AR 24-26)

As part of our climate targets, we are pursuing a reduction in GHG emissions along the entire value chain. We require a lot of energy to manufacture glass and plastic packaging, particularly for the melting processes in high-temperature furnaces. This leads to direct emissions (Scope 1), primarily from the use of fossil fuels such as natural gas. Indirect emissions (Scope 2) arise from the purchase of electricity and heat. To reduce these emissions, we are focusing on expanding energy-efficient technologies, optimizing processes, and gradually switching to renewable energy sources.

We have also set specific reduction targets in the area of Scope 3, particularly for purchased goods and services, energy-related activities, transport, and packaging disposal.

CO_2e reduction targets

(E1-4 _32, E1-4_34a-e, MDR-T_80b-j, AR 24-29)

In order to reduce the impact of our processes on climate change, we have translated our aspirations into concrete, ambitious targets. An overview of the targets with the respective base years can be found at the beginning of this report in the table “Overview of strategic key figures and targets”.

- We are committed to reducing our absolute Scope 1 and Scope 2 CO_2e emissions by 52% by 2030 (absolute target and percentage measurement).
- We commit to reducing Scope 3 emissions from fuel- and energy-related activities, upstream transportation and distribution, downstream transportation and distribution, and end-of-life treatment of sold products by 64% per EUR operating profit by 2034 (relative target and percentage measurement).
- We commit to ensuring that 65% of our suppliers, based on spending on purchased goods and services, will have science-based CO_2e targets by 2029 (relative target and percentage measurement).

Our climate targets apply to our entire emissions inventory, including all relevant scopes and activities. The categories of upstream and downstream leased assets (Categories 3.8 and 3.13), the use of sold products (Category 3.11), and franchises (Category 3.14) are non-material to us. The targets cover all geographic regions and all activities within our strategy and inventory boundaries.

We are guided by the science-based guidelines and climate scenarios of the Science Based Targets initiative (SBTi). Gerresheimer has committed itself to setting and implementing near-term science-based targets in line with the 1.5 °C target of the Paris Climate Agreement. Methodologically, we follow the SBTi Corporate Near-Term Standard (Version 5.2).

We have raised our target, originally adopted in 2020, of reducing Scope 1 and Scope 2 emissions by 50% by 2030 compared to 2019 to 52% in the 2025 financial year in order to meet the criteria of the SBTi and the 1.5 °C pathway.

Our Scope 3 intensity target refers to the “value added” proposed by the SBTi, i.e., operating profit. In accordance with ESRS requirements, we also report here our absolute target value for 2034 of 311,897 t CO_2e.

The implementation of our climate targets is reviewed regularly. They are managed by our internal Sustainability Council, which meets quarterly, and by the Management Board. In 2025, we were already able to achieve significant progress compared to the base year.

- Reduction progress for Scopes 1 and 2 since 2019: -30.6%
- Reduction progress for the Scope 3 intensity target since 2023: -22.9%
- Percentage of suppliers with SBTi-aligned targets: 17.7%

Method of setting GHG emission reduction targets

(E1-4_33, E1-4_AR25a, MDR-M_75, MDR-M_77a-d)

We have chosen 2019 as the base year for our Scope 1 and Scope 2 reduction targets. It reflects a year of average business activity and thus provides a reliable basis for comparison. In addition, our sustainability strategy was developed in 2020. The market-based method is used to review our reduction progress in Scope 2. For Scope 3, we have defined 2023 as the base year, as we have compiled a complete, reliable Scope 3 inventory for this financial year for the first time.

We have taken changes in our business structure, for example the acquisition of Bormioli Pharma, into account when recalculating our emissions data in accordance with the requirements of the GHG Protocol. Information on estimation sources and uncertainty of results is provided in the corresponding table. Financial key figures and their derivatives, for example economic intensity in euros, are also disclosed. In accordance with the requirements of the ESRS E1 standard, we document, among other things, our energy consumption in megawatt hours (MWh) and our GHG emissions in tons of CO_2 equivalent (CO_2e).

Energy consumption and mix

(E1-5_37a-b, E1-5_37ci-iii, E1-5_38c-e, E1-5_AR34, E1-5_39)

We record the energy consumption of our 46 production facilities, our headquarters in Düsseldorf, our development site in Olten, and our administrative site in Parma (formerly the headquarters of Bormioli Pharma) centrally using a uniform data collection system. The annual consumption data for the reporting period, including the shares by energy source, are shown in the table below. This includes total energy consumption from fossil fuels, nuclear energy, and renewable energies.

We generate our own energy at several plants, primarily through photovoltaic systems. In the 2025 reporting year, our own generation totaled 5,995 MWh. Of this, 4,278 MWh came from renewable sources and 1,717 MWh from non-renewable sources. This means that renewable sources accounted for 71.4% of our own electricity generation. When recording this data, we distinguish between our own renewable generation—for example, through photovoltaics—and other sources, such as combined heat and power plants and emergency power generators. The primary energy sources used for this are shown in our energy mix.

In line with our climate targets, we use a market-based approach based on the GHG Protocol to balance our energy mix.

Energy consumption and mix

	2024			2025
	Gerresheimer	Bormioli Pharma	Total	**Gerresheimer**
(1) Fuel consumption from coal and coal products (MWh)	–	–	–	–
(2) Fuel consumption from crude oil and petroleum products (MWh)	–	–	–	–
(3) Fuel consumption from natural gas (MWh)	1,046,954	311,879	1,358,833	1,299,584
(4) Fuel consumption from other fossil sources (MWh)	2,802	157	2,959	7,487
(5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	364,696	106,612	471,308	381,577
(6) Total fossil energy consumption (MWh)	**1,414,452**	**418,648**	**1,833,100**	**1,688,648**
Share of fossil sources in total energy consumption	75.9%	88.9%	78.5%	72.8%
(7) Consumption from nuclear sources (MWh)	–	–	–	90,034
Share of consumption from nuclear sources in total energy consumption	–	–	–	3.9%
(8) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.; MWh)	–	–	–	318
(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	446,576	52,345	498,921	534,933
(10) The consumption of self-generated non-fuel renewable energy (MWh)	3,568	–	3,568	4,278
(11) Total renewable energy consumption (MWh)	**450,144**	**52,345**	**502,489**	**539,529**
Share of renewable sources in total energy consumption	24.1%	11.1%	21.5%	23.3%
Total energy consumption (MWh)	**1,864,596**	**470,993**	**2,335,589**	**2,318,210**

Energy intensity

(E1-5_40-43, AR 36-37)

As a manufacturer of primary glass and plastic packaging, we are assigned to high climate impact Sector C according to the definition in Delegated Regulation (EU) 2022/1288 of the European Commission. We therefore report our total net revenue and our energy consumption in accordance with the requirements for high climate impact economic sectors. With regard to net revenue, we refer to the corresponding item "revenue" in the consolidated income statement. Since all of Gerresheimer's activities fall within a high climate impact sector, our total revenues are included in the calculation.

Energy intensity

	2024			**2025**	
	Gerresheimer	Bormioli Pharma	Total	**Gerresheimer**	% 2025/2024
Total energy consumption from activities in high climate impact sectors (MWh)	1,864,596	470,993	2,335,589	2,318,210	–0.7%
Net revenue from activities in high climate impact sectors used to calculate energy intensity (in EUR m)	1,991	352	2,343	2,321	–1.0%
Energy intensity (MWh/EUR m)	936	1,338	997	999	0.2%

Methods, significant assumptions, and emission factors

(E1-6_AR39)

Our Scope 1 emissions are calculated in accordance with the GHG Protocol Corporate Standard. Defra emission factors are used for energy-related emissions; process emissions and coolant leaks are multiplied by the respective GWP factor according to the IPCC.

We calculate Scope 2 emissions in accordance with the GHG Protocol Scope 2 Guidance. Where available, we use market-based emission factors. If these are not available, we use the location-based factors from the IEA and eGrid in the USA.

We calculate Scope 3 emissions in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3 Standard). Due to the more extensive calculation compared to Scope 1 and Scope 2 emissions, Scope 3 emissions are reported with a one-year delay. We use various databases for emission factors, including ecoinvent, EXIOBASE, Defra, IEA, and PlasticsEurope.

Detailed assumptions, data sources, and calculation tools used are documented in the table below.

Explanations on the calculation of our CO_2e emissions

Scope	Method	Significant assumptions	Emission factors	Justification	Tool
Scope 1	Emission factors and activity data, converted into CO_2 equivalent emissions	NA	DEFRA emission factors are used for each fuel type (e.g., natural gas, diesel, CNG). These factors are updated annually by DEFRA.	Defra factors are known for their consistent and accepted conversion rates, which are tailored to corporate reporting in the UK and internationally recognized for their compatibility with GHG Protocol standards.	Infor
Scope 2	We calculate our Scope 2 emissions primarily using supplier-specific emission factors. If these are not available, we use country-specific electricity mix factors (IEA, eGrid). The factors are multiplied by the recorded electricity consumption. Electricity from renewable sources is assumed to have zero emissions in accordance with the instruments of the GHG Protocol.	NA	Market-based emission factors, IEA und eGrid	Market-based emission factors are the best available source, as they reflect the actual electricity mix. The IEA provides internationally comparable factors with broad country and fuel coverage. eGrid provides highly accurate, location-specific US data at the regional level.	Infor
Scope 3.1 Purchased goods and services	Where the weight of purchased goods is available, we multiply the number of purchased tons by a representative emission factor to calculate the emissions from the production of the total volume purchased. In the selection of emission factors, datasets referring to transforming activities are preferred over market activities. For purchased services and goods where no mass data is available, we use representative spend-based emission factors.	We used the following hierarchy (in descending order) to select the datasets in ecoinvent: dataset from the country of origin, dataset from the continent/country group of origin, global dataset, any other region. The EXIOBASE base dataset used is version 3.8.2. This dataset contains base emission factors and economic data up to 2019. The data for subsequent years is based on guidance from 2021, i.e., before the outbreak of global conflicts and inflationary pressure. As these events occurred after the guidance was developed. Therefore, the guidance is no longer considered accurate. We have therefore made an inflation adjustment based on more recent inflation factors from the International Monetary Fund (IMF). EXIOBASE's standard emission factors often include emissions that go beyond the cradle-to-gate scope. To meet the requirements of the GHG Protocol, we have refined and adjusted the matrices to exclude all activities that fall outside the cradle-to-gate boundary.	Ecoinvent, PlasticsEurope, EXIOBASE	ecoinvent is one of the world's most comprehensive life cycle inventory (LCI) databases, with a transparent methodology and a wide range of products, materials, and processes. As a database for polymers, PlasticsEurope ensures reliable emission factors through primary surveys in the industry. EXIOBASE covers many products and sectors for the expenditure-based calculation method.	Excel
Scope 3.2 Capital goods	Data on the economic value of goods purchased (CapEx) is multiplied by representative spend-based emission factors. If the purchase of a good is accounted for as capital expenditure, the associated emissions are reported in Category 2. Any purchased goods accounted for as operational expenditure are reported in Category 1.	See note on EXIOBASE dataset under Scope 3.1.	EXIOBASE	EXIOBASE covers many products and sectors for the expenditure-based calculation method.	Excel

Scope	Method	Significant assumptions	Emission factors	Justification	Tool
Scope 3.3 Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	Each unit of fuel and electricity is multiplied by activity-based emission factors.	NA	DEFRA, IEA	See justification in Scope 1 and Scope 2	Excel
Scope 3.4 und 3.9Upstream and downstream transportation and distribution	Where weight data is available, we multiplied the annual mass transported by the distances between Gerresheimer and suppliers/customers/warehouses and the respective emission factor of the transport mode. For spend-based data, we multiplied the economic values reported by the emission factors that align with the relevant transport type. Where no information was available as to whether it was considered upstream or downstream transport and distribution based on the definition of the GHG Protocol (i.e., who paid for it), we allocated it to Category 3.4, assuming that Gerresheimer paid for it.	We focused on upstream transportation of raw materials, production materials, and packaging materials.	DEFRA, EXIOBASE	See justification in Scope 1 and Scope 3.1	Excel
Scope 3.5 Waste generated in operations	Waste volume in tons multiplied by emission factors by disposal route (i.e., landfill, incineration, recycled, etc.).	NA	ecoinvent, DEFRA	See justification in Scope 1 and Scope 3.1	Excel
Scope 3.6 Business travel	We have used available travel data from our headquarters. We deducted the expenses from the corporate wide spending and assumed an average deviation between hotels, flights, train tickets, and other transport.	See note on EXIOBASE dataset under Scope 3.1.	EXIOBASE	See justification in Scope 3.2	Excel
Scope 3.7. Employee commuting	Number of employees per region matched with commuting statistics from EUROSTAT and multiplied by the respective emission factors for different modes of transportation.	NA	DEFRA	See justification in Scope 1	Excel
Scope 3.10 Processing of sold products	The mass of products within this category's scope is multiplied by an emission factor based on the sterilization process scenario. Location-based emission factors have been used to calculate the emissions from the energy consumption of third-party sterilization partners following the assumption that the sterilization process takes place in the same country as our production.	NA	IEA, eGrid	See justification in Scope 2	Excel
Scope 3.12 End-of-life treatment of sold products	Each unit of the intermediate product sold (by weight) is multiplied by an emission factor that is based on different disposal scenarios.	Due to the absence of primary data, we apply assumptions regarding the final location and disposal method of our products at their end of life. These assumptions are based on publicly available statistics and expert judgement. For all products, it is assumed that their end of life is reached in their country of production, neglecting the potential worldwide shipping of our products.	Ecoinvent, DEFRA	See justification in Scope 1 and Scope 3.1	Excel

Scope	Method	Significant assumptions	Emission factors	Justification	Tool
Scope 3.15 Investments	The value of investments multiplied with spend-based emission factor.	Since the associated companies and other investments do not report GHG emissions themselves, we use the available revenue data of the companies to perform the expenditure-based calculation and use a corresponding database for this purpose. See note on EXIOBASE dataset in Scope 3.1.	EXIOBASE	See justification in Scope 3.2	Excel
2025 Scope 3.1 Purchased goods and services	Estimation	Emissions were estimated based on the rate of change in production materials used between 2024 and 2025.	Ecoinvent, PlasticsEurope, EXIOBASE	See justification in Scope 3.1	Excel
2025 Scope 3.2 Capital goods	Estimation	The estimate is based on the inflation-adjusted change in investment expenditure between 2024 and 2025.	EXIOBASE	See justification in Scope 3.2	Excel
2025 Scope 3.4 und 3.9 Upstream and downstream transportation and distribution	Estimation	Emissions were estimated based on the rate of change in production materials used between 2024 and 2025.	DEFRA, EXIOBASE	See justification in Scope 3.4 and 3.9	Excel
2025 Scope 3.6 Business travel	Estimation	The estimate is based on the change in travel costs from 2024 to 2025.	EXIOBASE	See justification in Scope 3.6	Excel
2025 Scope 3.10 Processing of sold products	Estimation	Emissions were estimated based on the rate of change in production materials used between 2024 and 2025.	IEA, eGrid	See justification in Scope 3.10	Excel
2025 Scope 3.12 End-of-life treatment of sold products	Estimation	Emissions were estimated based on the rate of change in production materials used between 2024 and 2025.	Ecoinvent, DEFRA	See justification in Scope 3.12	Excel
2025 Scope 3.15 Investments	Estimation	Since the development of investments is difficult to predict, it was assumed that the value would remain unchanged compared to 2024 and was therefore rounded off.	EXIOBASE	See justification in Scope 3.15	Excel

Breakdown of GHG emissions

(E1-6_44, E1-6_47-52, MDR-T_80d-e, MDR-T_80j, AR 40-48)

Our Scope 1 and Scope 2 emissions are shown in the "GHG emissions" table. With the acquisition of Bormioli Pharma at the beginning of the financial year, on December 1, 2024, these emissions were also transferred to our inventory. Accordingly, the base year was adjusted and the emissions for 2024 for Bormioli were reported.

As part of the SBTi audit, we revised the calculation methodology for emissions from mobile combustion (Scope 1). This results in slightly different emission values for Gerresheimer for the years 2019 and 2024 compared to the previously reported values. In addition, we have also further revised our Scope 3 calculation and now also calculate emissions from Category 3.10 "processing of sold products".

We were able to determine a market-based factor for 74% of our electricity consumption and applied the site-based emission factor of the IEA or EPA (eGrid factor) for the USA for the remaining sites.

We do not have any biogenic CO_2e emissions from the combustion or biodegradation of biomass.

During the 2025 reporting year, there were no material changes to the definitions or impacts on annual comparability.

Our Scope 2 emissions are reported according to both a location-based and a market-based approach. In the 2025 reporting year, we used contractual instruments to calculate our Scope 2 emissions for the market-based approach. These include virtual power purchase agreements (PPAs), green electricity tariffs, and unbundled energy attribute certificates (EACs).

These instruments accounted for the following percentage of total electricity purchased:

- 3% through virtual agreements
- 16% through green tariffs
- 34% through unbundled energy attribute certificates.

The remaining portion of the electricity purchased comes from non-renewable sources and cannot be assigned to any specific attribute.

The same scope of consolidation applies to the recording of GHG emissions as in the consolidated financial statements. Other investments and associated companies over which no operational control is exercised are not included in the emissions balance sheet. They are taken into account in Scope 3, Category 15 "Investments".

For Gerresheimer, the categories "upstream and downstream leased assets" (Categories 8 and 13) are non-material, as the associated emissions are already included in our Scope 1 and Scope 2 emissions. As our products do not generate any relevant emissions during their use phase, Category 11 ("use of sold products") is also not calculated. Furthermore, Gerresheimer does not operate any franchises, which is why Category 14 is not reported. We do not currently use primary data in the calculation of our Scope 3 emissions.

CO_2e emissions

	Retrospective											
	Base year 2019			2024			2025					
t CO_2e	Gerres-heimer	Bormioli Pharma	Total	Gerres-heimer	Bormioli Pharma	Total	**Gerres-heimer**	Change % 2025/2024	compared to base year (% 2025/base year)	2030	2034	Annual % target/Base year
Scope 1 emissions												
Scope 1 emissions	261,921	59,199	321,120	252,674	68,000	320,674	323,559	0.9%	0.8%	333,683	NA	0.4%
Stationary combustion	212,507	49,653	262,160	212,377	56,946	269,323	264,659	-1.7%	1.0%	–		
Mobile combustion	4,185[1)]	632	4,817	3,323[2)]	770	4,093	4,731	15.6%	-1.8%	–		
Process emissions	43,868	8,914	52,782	36,527	10,284	46,811	53,927	15.2%	2.2%	–		
Fugitive emissions	1,361	–	1,361	447	–	447	242	-45.8%	-82.2%	–		
Percentage of Scope 1 emissions from regulated emission trading schemes	68.0%	95.0%	72.9%	70.0%	97.0%	75.0%	75.0%	NA	NA	–		
Scope 2 emissions												
Location-based Scope 2 emissions	282,724	48,927	331,651	322,543	48,187	370,731	361,273	-2.6%	8.9%	–		
Market-based Scope 2 emissions	305,426	70,086	375,512	152,600	49,866	202,466	160,196	-20.9%	-57.3%	700[3)]	NA	-9.1%
	Base year 2023			2024			2025					
Significant Scope 3 emissions												
Total Scope 3 emissions	1,213,443	199,107	1,412,550	1,093,721	199,343	1,293,064	1,228,706	-5.0%	-13.0%	–	NA	NA
1) Purchased goods and services	698,172	121,971	820,143	699,685	134,119	833,804	799,508	-4.1%	-2.5%	–	NA	NA
2) Capital goods	120,421	5,296	125,717	117,028	7,057	124,084	104,603	-15.7%	-16.8%	–	NA	NA
3) Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	175,093	23,561	198,653	93,932	20,784	114,716	111,072	-3.2%	-44.1%	–	147,219	-2.4%
4) Upstream transportation and distribution	115,450	35,605	151,056	97,708	25,993	123,701	118,613	-4.1%	-21.5%	–	111,946	-2.4%
5) Waste generated in operations	6,067	172	6,240	1,465	148	1,613	2,580	59.9%	-58.7%	–	NA	NA
6) Business travel	6,178	825	7,003	7,007	636	7,644	8,197	7.2%	17.0%	–	NA	NA
7) Employee commuting	6,315	906	7,221	7,009	802	7,811	7,690	-1.5%	6.5%	–	NA	NA
8) Upstream leased assets	–			–	–	–	–			–		
9) Downstream transportation	18,226	–	18,226	15,897	422	16,319	15,648	-4.1%	-14.1%	–	13,507	-2.4%
10) Processing of sold products	14,039	8,947	22,985	9,872	8,338	18,210	17,461	-4.1%	-24.0%	–	NA	NA
11) Use of sold products	–			–	–	–	–			–		
12) End-of-life treatment of sold products	51,105	1,824	52,929	42,898	1,044	43,942	42,134	-4.1%	-20.4%	–	39,225	-2.4%
13) Downstream leased assets	–			–	–	–	–			–		
14) Franchises	–			–	–	–	–			–		
15) Investments	2,376	–	2,376	1,221	–	1,221	1,200	-1.7%	-49.5%	–	NA	NA
Total CO_2e emissions												
Total CO_2e emissions (location-based)	1,758,088	307,233	2,065,321	1,668,938	315,530	1,984,469	1,913,538	-3.6%	NA	–	NA	NA
Total CO_2e emissions (market-based)	1,780,790	328,392	2,109,182	1,498,995	317,209	1,816,204	1,712,461	-5.7%	NA	–	NA	NA

The reported Scope 3 emissions for 2025 are estimates.
[1)] Adjustment of vehicle fleet emissions in 2019 based on more specific assumptions.
[2)] Adjustment of vehicle fleet emissions in 2024 based on more specific assumptions.
[3)] Our objective is to cover 100% of our electricity needs from renewable sources by 2030. The residual emissions result from district heating.

GHG emission intensity

(E1-6_53, E1-6_55)

We were able to further reduce our CO_2e intensity this year:

CO_2e intensity

	2024			2025	
	Gerresheimer	Bormioli Pharma	Total	**Gerresheimer**	% 2025/2024
Net revenue from activities in high climate impact sectors (EUR m)	1,991	352	2,343	2,321	–1.0
Total location-based GHG emissions (t CO_2e)	1,668,938	315,530	1,984,468	1,913,538	–3.6
Total location-based CO_2e emission per unit of net revenue (t CO_2e/EUR m)	838	896	847	824	–2.6
Total market-based CO_2e emissions (t CO_2e)	1,498,995	317,209	1,816,204	1,712,461	–5.7
Total market-based CO_2e emissions per unit of net revenue (t CO_2e/EUR m)	753	901	775	738	–4.8

With regard to net revenues, we refer to the corresponding item “revenue” in the consolidated income statement. As all of our business activities are classified as belonging to high climate impact sectors according to the definition in Delegated Regulation (EU) 2022/1288, our total revenues are included in the calculation.

The following categories are relevant for our Scope 3 intensity target: fuel- and energy-related activities, upstream and downstream transportation and distribution, and end-of-life treatment of our products. We refer to operating profit as “value added” (EBITDA + personnel costs) for the approved SBTi metrics.

Scope 3 intensity

	2024			2025
	Gerres-heimer	Bormioli Pharma	Total	**Gerres-heimer**
Operating profit (EUR m)	939	145	1,084	978
Relevant Scope 3 emissions (3.3, 3.4, 3.9, 3.12)	250,434	48,244	298,678	287,467
Scope 3 intensity per unit of operating profit (t CO_2e/EUR m)	267	333	276	294

The reported Scope 3 emissions for 2025 are estimates.

Resource use and circular economy

Strategy

Material impacts, risks, and opportunities and their interaction with the strategy and business model

(SBM-3_48b-c)

In order to effectively protect natural resources, it is crucial to decouple economic growth from the use of non-renewable resources and to promote the transition to a circular economy. In conducting our materiality analysis, we examined the potential positive and negative effects of our business activities on people and the environment in terms of material resource flows. The results are presented in the table below.

Overview of material impacts, risks, and opportunities

Short description of potential material impacts	Sub-topic	Sub-sub-topic	Type of materiality	Indication of whether and how the impacts, risks, or opportunities originate from or are connected to the company's strategy and business model	Reasonably expected time horizons for the impacts, risks, and opportunities	Indication of whether the company contributes to the material impacts through its activities or business relationships, with a description of the nature of the activities or business relationships involved
Resource-conscious raw material selection: The use of renewable, recycled, and recyclable materials as well as sustainable supplier practices reduces environmental upstream value chain impacts.	Resource inflows, including resource use	NA	Positive impact	The impacts are related to Gerresheimer's strategy and business model.	Short-term (1 year)	Business relationship in the upstream value chain in all geographic regions
Resource efficiency through design and processes: Improved product design, consolidation of shipments, and process optimization reduce raw material and packaging needs.	Resource inflows, including resource use	NA	Positive impact	The impacts are related to Gerresheimer's strategy and business model.	Short-term (1 year)	Own operations in all geographic regions and company production facilities
Dependence on non-renewable raw materials: The use of sand, lime, oil, and gas as well as other linear material flows increases resource consumption and environmental burdens.	Resource inflows, including resource use	NA	Negative impact	The impacts are related to Gerresheimer's strategy and business model.	Long-term (> 5 years)	Own operations in all geographic regions and company production facilities
Limitations due to safety standards: Pharmaceutical requirements and customer-driven overpackaging increase material usage and hinder reusable and circular solutions.	Resource inflows, including resource use	NA	Negative impact	The impacts are related to Gerresheimer's strategy and business model.	Long-term (> 5 years)	Business relationship in the downstream value chain in all geographic regions
Use of monomaterials to promote recycling: Lightweight packaging and the use of monomaterials improve transport efficiency and recycling rates.	Resource outflows related to products and services	NA	Positive impact	The impacts are related to Gerresheimer's strategy and business model.	Short-term (1 year)	Own operations in all geographic regions and company production facilities
Waste reduction through customer consultation: Product development consultation and awareness programs support reuse and recycling in the downstream value chain.	Resource outflows related to products and services	NA	Positive impact	The impacts are related to Gerresheimer's strategy and business model.	Short-term (1 year)	Business relationship in the downstream value chain in all geographic regions
Packaging standards for ready-to-use solutions: High demands for safety and functionality increase resource consumption and waste in the downstream value chain.	Resource outflows related to products and services	NA	Negative impact	The impacts are related to Gerresheimer's strategy and business model.	Short-term (1 year)	Business relationship in the downstream value chain in all geographic regions
Waste-intensive product design: Single-use packaging and designs with limited reusability increase waste, especially in regions without recycling infrastructure.	Resource outflows related to products and services	NA	Negative impact	The impacts are related to Gerresheimer's strategy and business model.	Short-term (1 year)	Business relationship in the downstream value chain in all geographic regions
Supplier cooperation: Cooperation can strengthen recycling practices and effectively reduce hazardous waste along the supply chain.	Waste	NA	Positive impact	The impacts are related to Gerresheimer's strategy and business model.	Short-term (1 year)	Business relationship in the upstream value chain in all geographic regions
Waste separation and employee awareness: Improved waste separation at our plants and employee training promote the circular economy, while optimized material selection and production technologies help reduce (hazardous) waste.	Waste	NA	Positive impact	The impacts are related to Gerresheimer's strategy and business model.	Short-term (1 year)	Own operations in all geographic regions and company production facilities

Short description of potential material impacts	Sub-topic	Sub-sub-topic	Type of materiality	Indication of whether and how the impacts, risks, or opportunities originate from or are connected to the company's strategy and business model	Reasonably expected time horizons for the impacts, risks, and opportunities	Indication of whether the company contributes to the material impacts through its activities or business relationships, with a description of the nature of the activities or business relationships involved
Ecodesign for improved disposal: Recyclable materials such as Type II and III glass facilitate sustainable disposal processes in the downstream value chain.	Waste	NA	Positive impact	The impacts are related to Gerresheimer's strategy and business model.	Short-term (1 year)	Business relationship in the downstream value chain in all geographic regions
Waste in the upstream value chain: A lack of recycling options and technical or financial barriers lead to landfilling or incineration of purchased materials and prevent sustainable waste treatment.	Waste	NA	Negative impact	The impacts are related to Gerresheimer's strategy and business model.	Medium-term (> 1–5 years)	Business relationship in the upstream value chain in all geographic regions
Production waste and inefficient sorting: High volumes of waste, oil-based or infectious residues, and inadequate separation exacerbate environmental impacts and hinder circular approaches.	Waste	NA	Negative impact	The impacts are related to Gerresheimer's strategy and business model.	Short-term (1 year)	Own operations in all geographic regions and company production facilities
Limited recyclability of customer-specific products: Designs with metallization or opaque coatings reduce recyclability and increase waste in the downstream value chain.	Waste	NA	Negative impact	The impacts are related to Gerresheimer's strategy and business model.	Short-term (1 year)	Business relationship in the downstream value chain in all geographic regions

Based on the material impacts, risks and opportunities, we perceive the application of circular economy principles to be a strategic competitive advantage. That is why we want to promote the circular economy within Gerresheimer's sphere of influence through our own products, packaging, and technologies. For example, we aim to identify potential improvements for our products as part of our design process, and as a partner to the pharmaceutical and cosmetics industries we try to realize this potential with our customers. We also want to reduce waste from our own production facilities and recycle unavoidable waste streams.

The pharmaceutical industry has high requirements regarding the product safety of our packaging. This can mean that certain circular economy principles cannot be implemented. Nevertheless, the use of secondary raw materials and the improvement of material efficiency play an important role.

We are currently reviewing which Gerresheimer products fall under the Packaging and Packaging Waste Regulation 2025/40 (PPWR) and will implement the relevant requirements in a timely manner.

Management of impacts, risks, and opportunities

Policies related to resource use and the circular economy

(E5-1_14, MDR-P_65a-e, E5-1_15a-b, AR 10)

We have a range of policies and principles that specify our strategy for strengthening positive impacts and mitigating negative impacts from resource flows and the circular economy.

Our resource flows are largely determined by the design of our products. For this reason, we have developed "Gx EcoDesign Principles" that we review in our new product development. In doing so, we aim to

- fundamentally rethink the desired functionality (rethink)
- reduce the use of materials in products (reduce)
- replace materials with more sustainable alternatives (replace)
- make products and packaging reusable (reuse)
- design products to be recyclable (recycle).

Our Gx EcoDesign Principles are closely linked to the waste hierarchy in the EU Waste Framework Directive.

- **Rethink** and **reduce** address the top level, "prevention", by avoiding waste generation through the fundamental review of functionality and reduction in material use.
- **Replace** can support "prevention" when materials get replaced by more durable alternatives. When replacing materials with those that produce lower GHG emissions during manufacture, this principle leads to a reduction in the product carbon footprint but has no direct connection to the waste hierarchy.
- **Reuse** examines possibilities for reusing or enabling reuse of products or packaging, what corresponds to the second level of the waste hierarchy ("reuse").
- **Recycle** aligns the design and material selection in such a way that material recycling is possible, supporting the third level of the waste hierarchy ("recycling").

The classification shows that we are trying to follow top levels of the waste hierarchy already in the development of new products to systematically support the circular economy.

We coordinate the implementation of the Gx EcoDesign Principles with our customers. Through active dialogue during our product development processes, we gain valuable insights into their requirements for more environmentally friendly products.

Beyond product development, our principles of corporate responsibility commit us to using resources efficiently in all areas of the company. They define our strategic responsibility and require the use of standardized methods and tools to ensure resource-efficient and low-emission processes and their continuous improvement.

The Group Environmental Protection Standard specifies these requirements for operational implementation. We are committed to avoiding any substances that fall under the Stockholm Convention or the Minamata Protocol. In addition, all raw materials are assessed in terms of their risk to humans and the environment. Based on these assessments, appropriate risk management actions are taken regarding storage, handling, and use. All plants must implement processes and actions to reduce energy and water consumption, prevent waste generation, and enable proper disposal. In this way, we are creating a binding operational framework for resource efficiency and the circular economy at all sites.

In addition, we expect our suppliers to comply with our Supplier Code of Conduct in order to conserve natural resources, to avoid the use of hazardous materials wherever possible, and to participate in reuse and recycling activities. This implies that they have systems in place that enable safe handling, transport, storage, recycling, reuse, or management of waste and wastewater discharge. Waste and wastewater that could have a negative impact on human health and the environment must be properly handled, controlled, and treated before being released into the environment. We also expect our suppliers to identify and disclose chemicals in their products and subcomponents in accordance with

- EU REACH Regulation (Registration, Evaluation, Authorization, and Restriction of Chemicals)
- EU Directive on the Restriction of the Use of Certain Hazardous Substances (RoHS Directive)
- Section 1502 of the US Dodd–Frank Wall Street Reform and Consumer Protection Act of 2010 “Conflict Minerals”
- EU Biocidal Products Regulation (BPR)
- California Safe Drinking Water and Toxic Enforcement Act (Cal Prop 65).

The policies outlined above apply to all Gerresheimer products and sites. Our Gx EcoDesign Principles, our Group Environmental Protection Standard, and our Supplier Code of Conduct are available online to our employees and external stakeholders via our internal and public websites. We also provide customers with information on the countries of origin of minerals and the smelters and refineries used along the supply chain via a Conflict Minerals Reporting Template (CMRT) certificate.

Responsibility for implementation and monitoring processes

(E5-1_14, MDR-P_65a, MDR-P_65c)

Gerresheimer’s Management Board bears overall responsibility for the company's sustainability strategies and guidelines. In our Sustainability Council, we agree on key positions and make recommendations before the Management Board makes final decisions. These include new strategic focal points, targets, and the assessment of risks and opportunities around resource use and the circular economy. The Sustainability Council approves specific guidelines and initiates cross-divisional projects to continuously review the achievement of sustainability targets. The divisions are responsible for planning and implementing the necessary actions and ensuring that the necessary resources are provided. They receive support and advice from their respective sustainability teams.

In addition to these tasks, our Sustainability Council regularly assesses the effectiveness of our strategies as well as the material impacts, risks, and opportunities and how they change. To ensure adequate progress toward our objectives, key performance indicators (KPIs) related to the application of our Gx EcoDesign Principles and waste generation are monitored.

The sustainability teams in our divisions and at our sites monitor regulatory changes and ensure that non-conformities are rectified while passing on the latest information to employees. These processes are embedded in environmental management systems according to ISO 14001, which we aim to have implemented and certified at all production facilities by 2028.

Commitment to standards and initiatives

(E5-1_14, MDR-P_65d)

We comply with the legal requirements of national packaging regulations in the regions where we sell our products. In addition, we are part of external initiatives whose requirements go beyond the legal requirements. These include

- “Close the Glass Loop” by FEVE;
- RMI: Responsible Minerals Initiative;
- AWS: Alliance for Water Stewardship.

Actions and resources related to resource use and the circular economy

(E5-2_19, MDR-A_68a-e, MDR-A_69a-c, AR 22-23)

Among other things, we have taken the following actions in connection with resource use and the circular economy:

98.7% of our new product developments were assessed based on our Gx EcoDesign Principles.
Where potential for improvement was identified and accepted by our customers, appropriate follow-up actions were taken that could have an impact on the entire value chain. The assessment of new product developments does not require any capital expenditure (CapEx) or operating expenditure (OpEx). However, the follow-up actions may require CapEx or OpEx.

The KPI considers the new product developments of the entire Group, including the developments at the sites that were added through the integration of Bormioli Pharma at the start of the financial year.

In 2024, we assessed all new product developments according to our Gx EcoDesign Principles. The implementation of the principles at the Bormioli Pharma Group sites was completed during the year. Developments that took place before the integration was completed could not be assessed accordingly. As a result, the KPI has fallen slightly compared to the prior year. We expect an increase in the coming financial year because of the successful merger of the organizations.

In our glass production in Essen, we increased the proportion of cullet to 53% (prior year: 42%).
The increase in the cullet ratio was implemented gradually until the end of the financial year. The action has had a positive effect on the energy consumption and emissions of our operations. In addition, the circular economy is promoted by reusing waste materials. In 2024, the average cullet content at this site was at 42%. Following capital expenditure (CapEx) on the production facilities infrastructure in 2022, the technical capability to increase cullet use was created and since then, the use of cullet has been gradually increased as part of targeted projects.

We have certified our site in Vasto according to UNI 10667-1 for polypropylene waste.
Through this certification, we can verifiably ensure the purity of our polypropylene production waste, allowing us to classify it as a by-product. This creates the conditions for downstream partners to use the production facilitie's waste as raw material, thereby strengthening circular economy. We obtained first-time certification through an external audit in December 2024. The corresponding operating expenses (OpEx) were incurred for the audit.

Through optimized design, we were able to reduce the weight of a 500 ml apothecary bottle by 40% in collaboration with our customer KEFLA GmbH.
This action led not only to direct material savings at our site in Lohr, but also to a corresponding reduction in Scope 1 and Scope 2 emissions of 40% per bottle, which corresponds to savings of over 100 g CO_2e. In addition, the lower weight also significantly reduces emissions in the transport process. The positive effects thus extend across our entire value chain.

The new design was made possible by investments in our technical equipment. The entire project was implemented through close cooperation with our customer KEFLA GmbH, who, as a partner, was willing to break new ground and support far-reaching changes in product design.

All of the expenses described are considered insignificant from a financial perspective.

In addition, we plan to take the following actions in the coming financial years.

We will certify our site in Værløse according to ISCC PLUS
At this production facility, we develop and produce primary plastic packaging solutions. The certification enables the site to procure materials from bio-based or recycled sources from certified suppliers using a mass-based approach, which enables us to supply certified products to our customers. This action can thus have an impact on the entire value chain and promote the use of bio-based and recycled raw materials. Operating expenses (OpEx) will incur to meet the requirements and obtain certification.

Every year until the end of 2034, we plan to assess 100% of our new product development projects based on our Gx EcoDesign Principles.
This action will be applied in all our Business Units and their production facilities. Assessing our new product developments does not require any capital expenditure (CapEx) or operating expenditure (OpEx). However, follow-up actions resulting from successful coordination with our customers may require CapEx or OpEx.

In 2027 and 2028, we will certify our site in Vasto according to UNI 10667-1 for rubber and aluminum waste.
This certification will enable downstream partners to use the production facilitie's waste as raw material, thereby strengthening circular economy practices. The associated auditing will incur corresponding operating expenses (OpEx).

We will plan additional actions and initiatives to achieve our targets in the coming financial year.

Metrics and targets

Targets related to resource use and the circular economy

(E5-3_23-25, E5-3_27, MDR-T_80a-e)

We have set ourselves the following objectives in relation to resource use and the circular economy. An overview of the targets with the respective base years can be found at the beginning of this report in the table: Overview of strategic key figures and targets:

- 100% of our annual new product development projects will be assessed according to our Gx EcoDesign Principles
- 10% reduction in the waste intensity of our industrial waste by 2034 compared to 2024
- 80% diversion rate for our industrial waste by 2034
- 100% of our production facilities will be ISO 14001-certified by the end of 2028.

Our targets for resource use and the circular economy are derived directly from the policies presented:

- The application of the Gx EcoDesign Principles forms the basis for the target of assessing 100% of our new product development projects for potential improvements
- The Group Environmental Standard supports the targets of reducing waste intensity and increasing the diversion rate by setting binding requirements for material efficiency, waste prevention, and proper disposal
- The target of ISO 14001 certification embodies our principles of corporate responsibility, as the ISO 14001 framework provides for standardized methods and continuous improvement.

Another objective arising from the Supplier Code of Conduct is described in the chapter "Further information on responsible supply chain management", as this is a cross-thematic concept.

All of the objectives described apply to the entire Gerresheimer Group.

The waste intensity and diversion rate refer to industrial waste from our 46 production facilities. Construction waste and special glass waste[6] from our moulded glass business are not included.

The targets were redefined in 2025 as part of a development process involving our divisions' sustainability teams. They were approved by both the Sustainability Council and the Management Board. The development process was based on the material topics identified in our double materiality assessment and thus indirectly considered the perspective of the external stakeholders involved. However, scientific evidence did not play a role in the selection of the key figures and the formulation of the associated targets.

Our EcoDesign target indirectly aims to increase circular product design, improve circular material use rates, and minimize the use of (primary) raw materials through both product and process design. In addition, it promotes the procurement of renewable materials. This is achieved by applying our Gx EcoDesign Principles.

The waste intensity target increases the efficiency of resource outflows in relation to resource use and is related to waste management. For this reason, it supports waste "prevention" according to the waste hierarchy.

With the targeted diversion rate, we are aiming to increase the proportion of resource outflows that get reused or recycled. In this way, we want to improve the circular material use rate and waste management, which in turn should promote "reuse" and "recycling" according to the waste hierarchy.

The ISO 14001 target pursues the same objectives. However, as this is a target for the introduction of a management system, the effects are indirect in nature.

All targets are voluntary, but binding for all Business Units within the Gerresheimer Group.

Resource inflows

(E5-2_23, E5-4_30-32, MDR-T_80f-j, MDR-M_75, MDR-M 77a-c, AR 21-26)

The key resource inflows for our company are the raw materials and semi-finished products contained in the end products. The main materials are listed below by product type.

- Primary glass packaging: sand, soda, external glass cullet, and glass tubes
- Primary plastic packaging: plastic granulates and resins, additives, rubber parts, and colors
- Drug delivery systems: plastic granulates and resins, additives, rubber parts, plastic parts, glass tubes, and metal parts

The corresponding key figures for the total weight of materials used and the proportion of biological and secondary materials, as well as the methods used to calculate the data and the underlying assumptions, can be found in the following table.

[6] Special glass waste refers to cullet generated in our Moulded Glass division that cannot be remelted in our production for quality reasons. However, this cullet can be used by other glass manufacturers. Special glass waste includes cullet from colored, sprayed, printed, or opaque glass.

Key figures and minimum disclosures on metrics

Key Performance Indicator	2024 Gerresheimer	2024 Bormioli Pharma	2024 Total	2025 Gerresheimer	Method	Assumptions
Share of new product developments assessed according to our EcoDesign Principles	100.0%	0.0%	100.0%	98.7%	The total number of new product developments (NPDs) and NPDs with EcoDesign assessment are reported via Gerresheimer's global ERP system. The proportion is calculated by dividing the number of NPDs with EcoDesign assessment by the total number.	NA
Waste intensity (in t/t)	0.044	0.028	0.040	0.041	Waste intensity is calculated based on key waste figures and material usage. Total waste generated, excluding construction and special glass waste, is set in relation to the "total weight of products and materials used".	Construction waste is excluded as it is not representative of operational waste. Special glass waste is excluded because it is used as raw material by other organizations. Only product materials are taken into account in order to exclude changes in the KPI due to external factors (e.g., EcoDesign of packaging). Product materials used that are not reported via ERP systems are estimated using production and scrap data.
Waste diversion rate	65.6%	81.5%	68.2%	73.7%	The diversion rate is calculated based on key waste figures. The sum of reused and recycled industrial waste minus special glass waste divided by the total amount of waste minus construction and special glass waste.	See assumptions under "Waste intensity".
Share of production facilities with ISO 14001 certification relative to total number of production facilities	48.6%	100.0%	59.1%	71.7%	The percentage is based on manually collected information on certification status. The number of production facilities with valid ISO 14001 certification is compared to the total number of production facilities.	NA
Construction waste generated (in tons)	1,654	–	1,654	11,657	See "Total waste generated".	NA
Special glass waste generated (in tons)	6,445	–	6,445	7,750	The key figure is reported in Gerresheimer's global ERP system by all sites for which special glass waste applies. Special glass waste includes cullet from colored, sprayed, printed, or opaque glass.	NA
Total weight of products and materials used (in tons)	604,988	187,229	792,217	759,630	Raw materials and semi-finished products used that are contained in the end product (product materials) are reported in site-specific ERP systems.	Product materials used that are not reported via ERP systems are estimated using production and scrap data.
Weight of biological materials used (in tons)	–	–	–	–	See "Total weight of products and materials used".	Consideration of exclusively biological materials that have been certified as meeting environmental and social standards.

Key Performance Indicator	2024 Gerresheimer	2024 Bormioli Pharma	2024 Total	2025 Gerresheimer	Method	Assumptions
Percentage of biological materials	–	–	–	–	The proportion is calculated based on the weight of biological materials used in relation to the total weight of products and materials used.	See assumptions under “Weight of biological materials used”.
Weight of reused or recycled secondary components, products, and materials (in tons)	–	–	–	183,950	See “Total weight of products and materials used”.	NA
Percentage of reused or recycled secondary components, products, and materials	–	–	–	24.2%	The proportion is calculated based on the weight of reused and recycled materials used in relation to the total weight of products and materials used.	NA
Number of production facilities with ISO 14001 certification	17	9	26	33	The number is determined based on valid certificates. Valid certificates are stored globally on Gerresheimer’s intranet. Validity is checked before expiry. Sites undergoing certification for the first time are recorded annually.	NA

Products and materials

(E5-5_35, E5-5_36a-c, AR 27, AR 32)

Our product portfolio is divided into drug containment solutions, drug delivery systems, digital solutions, and therapy support. The main material groups are glass and plastics. For shipping to our customers, we use secondary and tertiary packaging made of wood, paper/cardboard, and plastic.

To assess the recyclability of our products and packaging, we follow the minimum standard for determining the recyclability of packaging subject to system participation pursuant to Section 21(3) of the German Packaging Act (VerpackG). This standard defines recyclability as the fundamental and gradual suitability of packaging to produce secondary raw materials whose quality is sufficient to replace the primary raw materials of identical substance in typical material applications after undergoing industrially available recovery processes (separate collection, sorting into separate waste streams, and recycling).

The assessment considers the theoretical recyclability of our products in an unfilled state. However, the practical recycling rate of our products is influenced by factors such as residual fill quantities, local disposal regulations, and infrastructure in the regions where our products are disposed. This practical recycling rate cannot be determined with reasonable effort and therefore cannot be reported (see information pursuant to Article 8 of Regulation 2020/852, Taxonomy Regulation).

The assessment of theoretical recyclability is based on the predominant materials in our products and is broken down as follows.

- Products made of borosilicate and opaque glass: 0%
  According to the minimum standard, these types of glass are classified as “incompatible” or “separable or conditionally compatible” because they cannot be processed in established container glass recycling systems.
- Products made of normal glass (soda–lime glass): 100%
  Soda–lime glass is a recyclable material and is fully recycled in a container glass recycling system.
- Products and packaging made of plastics such as PP, HDPE, LDPE, PET, and PS: 100%
  These plastics are considered “valuable” materials, can be sorted and separated, and are recycled in established plastic recycling processes.
- Products made from plastics such as ABS, POM, PBT, and PC: 0%
  According to the minimum standard, these plastics fall into the category of “other plastics”, for which there are no commercial recycling paths under the assumptions of the assessment methodology.
- Wooden packaging: 0%
  Under the assumptions of the assessment methodology, there are no material recycling paths for wooden packaging.
- Corrugated cardboard packaging: 100%
  Corrugated cardboard is a recyclable material and is recycled in the established paper cycle.

Only monomaterials from the core parts of our packaging products were considered for the assessment, excluding coatings, decorations, and secondary components. A recyclability rate of 0% was assumed for conditionally recyclable design parameters. In addition, the estimates of the minimum standard are based on data and assumptions from the German circular economy.

Waste generation

(E5-5_37a, E5-5_39-40, AR 33)

Our waste generation in the 2025 reporting year amounted to 50,431 t. Of this, 2,973 t was hazardous waste. No radioactive waste was generated. Our waste generation in 2025 increased by 26% compared to the prior year. This was mainly due to the increase in construction waste in connection with the new furnace construction in Lohr. Production waste remained at a similar level to the prior year.

Key figures on waste generation

	2024			**2025**
in t	Gerresheimer	Bormioli Pharma	Total	**Gerresheimer**
Total waste generated	34,706[1)]	5,173	39,879	50,431
thereof hazardous waste	2,004	756	2,760	2,973
thereof construction waste	1,654	–	1,654	11,657
thereof radioactive waste	–	–	–	–

[1)] Value adjusted from prior year due to subsequent data corrections.

The calculation methodology and material assumptions are set out in the table “Key figures and minimum disclosures on measurement metrics”.

Composition of waste

(E5-5_38)

Waste data is recorded monthly for all production facilities via our reporting system. The reporting requirements are documented in our Environmental Reporting Manual. The waste data includes classification according to hazardous and non-hazardous waste. We also distinguish between production waste, construction waste, and special cullet waste. Our waste is recorded for the following disposal routes:

- reuse
- recycling
- incineration with energy recovery
- incineration without energy recovery
- other recovery
- landfill
- other disposal.

In the 2025 financial year, we spared 32,573 t (84.0%) of industrial waste from disposal. Accordingly, the percentage of waste sent for disposal was 16%.

Waste by disposal type

	2024									2025		
	Gerresheimer			Bormioli Pharma			Total			Gerresheimer		
in t	Hazardous	Non-hazardous	Total	Hazardous	Non-hazardous	Total	Hazardous	Non-hazardous	Total	Hazardous	Non-hazardous	**Total**
Waste diverted from disposal	1,766	23,903	25,669	201	4,016	4,217	1,967	27,919	29,886	**2,171**	**30,402**	32,573
thereof preparation for reuse	–	–	–	–	–	–	–	–	–	–	647	647
thereof recycling	974	22,927	23,901	201	4,016	4,217	1,175	26,943	28,118	1,403	28,548	29,952
thereof other recovery methods	792	975	1,767	–	–	–	792	975	1,767	767	1,206	1,973
Waste directed to disposal	238	7,146	7,384	554	401	955	792	7,547	8,339	802	**5,399**	6,201
thereof incineration	55	624	679	–	–	–	55	624	679	546	236	782
thereof landfill	174	5,112	5,286	554	401	955	728	5,513	6,241	220	3,711	3,930
thereof other disposal methods	9	1,410	1,419	–	–	–	9	1,410	1,419	36	1,453	1,489

Waste streams

(E5-5_38)

Our waste profile varies according to division and the materials typically used. The largest proportion is made up of production waste, including cullet, plastic residues, and granulates. We also have various types of packaging waste, such as cardboard boxes, plastic packaging, and wooden or plastic pallets. Hazardous waste, such as paint and varnish residues, solvents, sludge from oil or water separators, filter materials, and machine and lubricating oils, is also generated during production. In addition, we have metal waste, waste from machine maintenance, canteen waste, and construction waste at some sites.

Further information on responsible supply chain management

The activities of our supply chain are of crucial importance in terms of climate, resource use, and waste management. We have already discussed key actions within our value chain in the respective chapters. In the following, we provide more in-depth insights into our strategy, the effects achieved, and relevant key figures and targets. In doing so, we demonstrate how we are further reducing our negative environmental impact in the areas of climate and resource use in cooperation with our supply chain.

Strategy

As a manufacturer of high-quality pharmaceutical primary packaging, we mostly use quartz sand, soda, and soda–lime as raw materials for glass production in our moulded glass plants, along with small amounts of other additives. In addition to energy, the production of primary plastic packaging for pharmaceuticals and complex drug delivery systems such as insulin pens and inhalers requires special plastic granulates, for example polyethylene, polypropylene, and polystyrene.

We use small quantities of minerals such as tin, tungsten, tantalum, and gold (so-called conflict minerals) or their derivatives in the manufacture and finishing of our products. When purchasing such conflict minerals, our suppliers are required to provide certificates confirming that these raw materials have been sourced legally. This ensures that our suppliers do not source these raw materials from countries that finance armed conflicts or contribute to human rights violations through the extraction and trade of these raw materials. This is clearly regulated in both the Gerresheimer Supplier Code of Conduct and our “Declaration on Conflict Minerals”. We check the availability of supplier certificates and provide our customers with bundled information on the countries of origin of minerals as well as the smelters and refineries used along the supply chain in a Conflict Minerals Reporting Template (CMRT) certificate.

Reliable supply and competitive pricing are the focus of our purchasing activities. By integrating sustainability targets into our supplier management, we are making our supply chains more resilient and entering into long-term business relationships with our suppliers.

Management of impacts, risks, and opportunities

Our procurement system is largely decentralized due to the different production technologies in the Business Units and the geographically distributed production in Europe, North and South America, and Asia. Our supplier management requirements are anchored in the chapter “Quality Procedures for Suppliers” of the Gerresheimer Management System and are therefore valid worldwide for all production facilities. All new suppliers undergo a qualification process before they are approved for the procurement of materials or services.

For our strategic suppliers [7], this process begins with acceptance of the Supplier Code of Conduct. In this code, we have formulated our expectations and requirements for our suppliers. It 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. These cover the topics of labor and social standards, human rights, health and safety, and environmental protection.

Clear communication of our expectations with regard to sustainability topics creates the necessary transparency for our suppliers. We check compliance with the Supplier Code of Conduct as part of our qualification and reevaluation processes. In addition to the Supplier Code of Conduct, the Gerresheimer Compliance Program and purchasing policies govern our dealings with suppliers.

In order to maintain the quality level in procurement in the long term and to continuously improve supplier performance, annual performance evaluations and regular supplier audits are carried out for all strategic suppliers. Environmental and social assessment components are also included in this review.

In addition to a self-assessment based on a questionnaire, the qualification process for strategic suppliers includes an on-site or virtual audit.

The approach to reviewing our new and existing suppliers with regard to environmental and social aspects was revised by a working group established in 2021 to comply with the requirements of the German Supply Chain Due Diligence Act. The realignment involves global standardization and a switch to a common risk-based approach to ensure that relevant sustainability risks in the value chain are identified, assessed, and addressed uniformly for all suppliers, not just strategic ones. All suppliers are analyzed using an automated software based on an assessment of country and industry risks (abstract risk analysis). Ongoing updates, monitoring of live news, and review of over 100,000 data sources ensure that the analysis is up to date and

[7] 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.

objective. Suppliers are subsequently classified based on the results of the abstract risk analysis. Suppliers that have been classified as critical action priority in the abstract risk analysis and account for more than 1% of the division's purchasing volume, as well as strategic suppliers with critical action priority regardless of purchasing volume, are considered suppliers with potentially increased human rights and environmental risk. They are subject to a concrete risk analysis. The risk assessment is primarily carried out using the aforementioned software or, alternatively, through manual analysis. The process takes into account the following aspects: type and scope of business activity, probability of occurrence, potential severity of the violation, possible number of people affected and irreversibility, potential for influence, and the company's contribution to individual risks or risk areas.

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 remedial actions are supported by a group of experts with representatives from all divisions.

Metrics and targets

As we believe that our supply chain activities have a material impact on climate change and resource use, we have defined two further targets relating to our supply chain as part of our sustainability strategy, in addition to the supplier engagement objective:

- Our objective is for 100% of our strategic suppliers to have acknowledged our Gerresheimer Supplier Code of Conduct.

By the end of the fiscal year, 98.1% (2024: 88.0%; 2023: 65.0%) of our strategic suppliers had provided written assurance of their compliance with the Supplier Code of Conduct:

- Our objective is for 100% of our strategic suppliers to be assessed in terms of environmental and social aspects.

In 2025, 100% (2024: 90.0%; 2023: 55.0%) of our strategic suppliers were assessed in terms of environmental and social aspects. We requested targeted corrective actions from all suppliers whose assessment results fell below our defined minimum requirements in the reporting year.

Voluntary disclosures on water use

Strategy

Water was not classified as material in the double materiality analysis. This is mainly because we use water primarily for cooling and cleaning processes. In glass production, water is mainly used to cool rejects and to clean cullet or finished products. For example, acid-etched glass packaging must be cleaned after the acid bath. In the production of plastic packaging, machines and compressors are cooled using water. Here, the intensity of use depends primarily on the type of plastic used. For example, PET granulate is melted at higher temperatures, which means that more water tends to be used for cooling than, for example, when using polyethylene and polypropylene. Through the use of water treatment systems, freshwater consumption can be reduced. In addition, water does not remain in the product, but is used locally and returned to the water cycle. As a result, our impact on water is classified as non-material. Furthermore, no material risks or opportunities related to water have been identified to date.

However, due to the increased implementation of cleaning and sterilization processes in syringe production, it can be assumed that our water requirements will increase in the future. We also regularly receive inquiries from our customers in the pharmaceutical and cosmetics industries for whom water is a significant topic and who request information about our water management. In this context, not only is the responsible use of water important to us, but we have also decided to continue to report on the key figures related to water that we have reported on in the past.

Management of impacts, risks, and opportunities

The actions to reduce our water consumption in the 2025 financial year result largely from the optimization of our water management processes.

When implementing actions, we focus primarily on sites that are affected by relatively high physical water stress as defined by the Aqueduct Global Water Risk Atlas. To identify these sites, we have assessed the exposure of our production facilities using this assessment tool and are monitoring developments and future changes in order to derive appropriate actions at an early stage. Accordingly, 19 production facilities are located in areas with high or very high water stress. These sites account for 27.4% (prior year: 28.1%) of our global water withdrawal.

In addition, we are considering introducing the Alliance for Water Stewardship (AWS) standard at particularly critical sites. The AWS standard provides a framework for sustainable water management that goes beyond legal requirements and enables us to analyze our water consumption in a structured manner and implement targeted actions for the most efficient and sustainable use possible. In the reporting year, our site in Querétaro, Mexico, was certified according to this standard, and further pilot projects are being reviewed successively.

Metrics and targets

In the 2025 financial year, our water withdrawal decreased to 2,060,195 m³ (prior year: 2,306,477 m³), representing an 11% reduction compared to the prior year. We were also able to further reduce specific water withdrawal in relation to revenue in 2025.

Water withdrawal by source

	2024			2025
in m³	Gerresheimer	Bormioli Pharma	Total	**Gerresheimer**
Total water withdrawal	1,093,890	1,212,588	2,306,477	2,060,195
thereof municipal water supply	642,739	40,285	683,024	708,140
thereof groundwater	407,136	1,172,303	1,579,439	1,307,487
thereof surface water	36,515	–	36,515	37,069
thereof rainwater	7,500	–	7,500	7,500
Water withdrawal in areas of water stress	633,576	14,126	647,702	565,133
Total water withdrawal intensity per unit of net revenue (m³/EUR m)	549	3,445	984	888

34.4% of our water requirements are met by municipal water supplies and around 63.5% by groundwater.

The regional focus of our water use remains on our production facilities in Europe, which account for 79.7%.

Our objective of having all production facilities ISO 14001-certified by 2028 promotes responsible water use and helps us to continuously optimize water management at our production facilities.

Social information

Own workforce

Strategy

Material impacts, risks, and opportunities and their interaction with the strategy and business model

(SBM-3_48b-c)

The People & Organization Council, which consists of equal representatives from the divisions and global functions, acts as the central steering and decision-making body. In addition, another alignment committee with regular meetings with global P&O managers ensures consistency in the development and implementation of the strategy. Monthly discussions with the entire P&O community promote global exchange and common alignment.

Our globally oriented human resources strategy, "formula People & Organization (P&O)", creates the framework for actions and offerings at all our sites worldwide. The aim is to establish a sustainable and effective organization; attract, retain, and continuously develop qualified employees; support safety and health in the workplace; promote diversity and equal opportunities; and improve both working conditions and the overall atmosphere.

The strategic pillars of the "formula People & Organization" strategy are as follows.

- **Empowering Culture and Leadership**: focusing on developing an empowering culture and effective leadership
- **Fit for Purpose, Transformative Organization**: aiming for an adaptable and transformative organization
- **Develop**: focusing on building a robust talent pipeline and the continuous development of our employees
- **Attract:** striving to be perceived as a renowned employer and reliable business partner
- **Retain:** commitment to increasing the well-being of our employees and positively influencing the communities in which we operate
- **Agile Digital and P&O Transformation**: emphasis on an agile digital strategy coupled with a holistic P&O transformation

The Gerresheimer Management System (GMS) defines processes and tools for implementing our global strategy in the chapter entitled "Employee systems", sets Group-wide standards, and provides methods and instruments for further development, leadership, and employee participation. All sites are assessed annually regarding the implementation of these standards as part of local and centralized assessments.

Overview of material impacts, risks, and opportunities

Short description of potential material impacts	Sub-topic	Sub-sub-topic	Type of materiality	Indication of whether and how the impacts, risks, or opportunities originate from or are connected to the company's strategy and business model	Reasonably expected time horizons for the impacts, risks, and opportunities	Indication of whether the company contributes to the material impacts through its activities or business relationships, with a description of the nature of the activities or business relationships involved
Fair compensation and social benefits: Competitive salaries, social benefits, and employment subject to social insurance contributions ensure an adequate standard of living and promote responsible remuneration practices worldwide.	Working conditions	Fair wages	Positive impact	The impacts are related to Gerresheimer's strategy and business model.	Medium-term (> 1–5 years)	Own operations in all geographic regions and production facilities of the company
Competitive pressure and temporary employment: In some regions, industry competition, regulatory costs, and investments in technology can make it difficult to implement appropriate wages. The use of temporary and contract workers can also affect long-term wage planning.	Working conditions	Fair wages	Negative impact	The impacts are related to Gerresheimer's strategy and business model.	Long-term (> 5 years)	Own operations in all geographic regions and production facilities of the company
Transparency and flexibility: Standardized working time models, part-time arrangements, and remote work agreements promote flexible and predictable work scheduling as well as compliance with regulations.	Working conditions	Working hours	Positive impact	The impacts are related to Gerresheimer's strategy and business model.	Medium-term (> 1–5 years)	Own operations in all geographic regions and production facilities of the company
Limited flexibility: In certain production areas, staff shortages and operational requirements can restrict the availability of part-time or leave options and lead to increased work intensity.	Working conditions	Working hours	Negative impact	The impacts are related to Gerresheimer's strategy and business model.	Short-term (< 1 year)	Own operations in all geographic regions and production facilities of the company
Physical strain: In glass manufacturing, physically demanding tasks, high temperatures, and shift work can be associated with increased health risks. Unsafe conditions can heighten the likelihood of work-related issues or accidents.	Working conditions	Health and safety	Negative impact	The impacts are related to Gerresheimer's strategy and business model.	Medium-term (> 1–5 years)	Own operations in all geographic regions and production facilities of the company
Safe working environment and prevention: High safety standards and continuous process optimizations reduce risks and workplace accidents. Regular monitoring and awareness initiatives promote a culture of prevention. In addition, health programs and psychosocial actions help reduce risk factors and strengthen employee well-being.	Working conditions	Health and safety	Positive impact	The impacts are related to Gerresheimer's strategy and business model.	Short-term (< 1 year)	Own operations in all geographic regions and production facilities of the company
Job security and fair compensation: Permanent employment positions with predominantly open-ended full-time contracts, along with competitive wages and social benefits, ensure income and employment stability worldwide.	Working conditions	Secure employment	Positive impact	The impacts are related to Gerresheimer's strategy and business model.	Long-term (> 5 years)	Own operations in all geographic regions and production facilities of the company
Structured codetermination: Cooperation with works councils and workers' representatives, as well as compliance with collective agreements, ensures continuous dialogue and the representation of employee interests.	Working conditions	Social dialogue	Positive impact	The impacts are related to Gerresheimer's strategy and business model.	Medium-term (> 1–5 years)	Own operations in all geographic regions and production facilities of the company
Limited communication: Insufficient information about the economic and financial situation can create uncertainty and fears regarding job security and can impair social dialogue.	Working conditions	Social dialogue	Negative impact	The impacts are related to Gerresheimer's strategy and business model.	Short-term (< 1 year)	Own operations in all geographic regions and production facilities of the company
Limited flexibility: Collective agreements are typically based on seniority and occupational groups, which means individual performance is taken into account less. Their long-term structure can make it difficult to adjust to changing conditions and may lead to dissatisfaction.	Working conditions	Collective bargaining, including the proportion of employees covered by collective agreements	Negative impact	The impacts are related to Gerresheimer's strategy and business model.	Long-term (> 5 years)	Own operations in all geographic regions and production facilities of the company

Short description of potential material impacts	Sub-topic	Sub-sub-topic	Type of materiality	Indication of whether and how the impacts, risks, or opportunities originate from or are connected to the company's strategy and business model	Reasonably expected time horizons for the impacts, risks, and opportunities	Indication of whether the company contributes to the material impacts through its activities or business relationships, with a description of the nature of the activities or business relationships involved
Collective agreements: Collective agreements strengthen workers' representation, ensure fair compensation, and promote equal pay as well as a stable working environment.	Working conditions	Collective bargaining, including the proportion of employees covered by collective agreements	Positive impact	The impacts are related to Gerresheimer's strategy and business model.	Medium-term (> 1–5 years)	Own operations in all geographic regions and production facilities of the company
Worker representation and participation: Works councils, collective bargaining coverage, and the inclusion of workers' representatives on the Supervisory Board ensure rights to information, consultation, and participation, as well as involvement in strategic decision-making.	Working conditions	Freedom of association, the existence of works councils, and employees' rights to information, consultation, and participation	Positive impact	The impacts are related to Gerresheimer's strategy and business model.	Medium-term (> 1–5 years)	Own operations in all geographic regions and production facilities of the company
Work–life balance: Flexible working time models, part-time options, and fair vacation and parental leave regulations support a healthy balance between professional and private life.	Working conditions	Work–life balance	Positive impact	The impacts are related to Gerresheimer's strategy and business model.	Medium-term (> 1–5 years)	Own operations in all geographic regions and production facilities of the company
High work intensity: In certain areas, particularly in glass production, limited access to part-time or leave options can lead to high work intensity and shortened rest periods. Physically demanding tasks and performance expectations can contribute to fatigue and health problems.	Working conditions	Work–life balance	Negative impact	The impacts are related to Gerresheimer's strategy and business model.	Short-term (< 1 year)	Own operations in all geographic regions and production facilities of the company
Training and employability: A wide range of training and development opportunities, including apprenticeship and trainee programs as well as tailored learning formats, promote professional development and strengthen employees' skills and long-term career prospects worldwide.	Equal treatment and equal opportunities for all	Training and skills development	Positive impact	The impacts are related to Gerresheimer's strategy and business model.	Long-term (> 5 years)	Own operations in all geographic regions and production facilities of the company
Limited access: In some areas, high workloads and shift schedules can make participation in training programs difficult and lead to skills gaps. There is also a risk of insufficient upskilling if training offerings do not adequately keep pace with technological developments.	Equal treatment and equal opportunities for all	Training and skills development	Negative impact	The impacts are related to Gerresheimer's strategy and business model.	Medium-term (> 1–5 years)	Own operations in all geographic regions and production facilities of the company
Diversity and inclusion: Inclusion agreements at the sites promote the employment of persons with disabilities, strengthen workplace diversity, and support a culture of equal participation.	Equal treatment and equal opportunities for all	Employment and inclusion of persons with disabilities	Positive impact	The impacts are related to Gerresheimer's strategy and business model.	Medium-term (> 1–5 years)	Own operations in all geographic regions and production facilities of the company
Equality and diversity: The Diversity & Inclusion Policy strengthens our diverse workforce representing 81 nations, fosters innovation and employee retention, and—through initiatives such as "formula WE"—particularly supports the advancement of women and equal pay for equal work.	Equal treatment and equal opportunities for all	Diversity	Positive impact	The impacts are related to Gerresheimer's strategy and business model.	Short-term (< 1 year)	Own operations in all geographic regions and production facilities of the company
Limited gender diversity: In male-dominated production environments, integrating women can be challenging. The physical demands of certain tasks can lead to an imbalance between genders and limited diversity in specific areas.	Equal treatment and equal opportunities for all	Diversity	Negative impact	The impacts are related to Gerresheimer's strategy and business model.	Medium-term (> 1–5 years)	Own operations in all geographic regions and production facilities of the company

Short description of potential material impacts	Sub-topic	Sub-sub-topic	Type of materiality	Indication of whether and how the impacts, risks, or opportunities originate from or are connected to the company's strategy and business model	Reasonably expected time horizons for the impacts, risks, and opportunities	Indication of whether the company contributes to the material impacts through its activities or business relationships, with a description of the nature of the activities or business relationships involved
Equal treatment and fair compensation: Role-based compensation structures ensure equal pay for equal work, regardless of gender. Equal opportunities and working conditions are supported through structured systems, fairness actions, and gender-sensitive facilities, all of which help reduce workplace inequalities.	Equal treatment and equal opportunities for all	Gender equality and equal pay for equal work	Positive impact	The impacts are related to Gerresheimer's strategy and business model.	Medium-term (> 1–5 years)	Own operations in all geographic regions and production facilities of the company
Regional differences: In rare cases, regional or structural factors can lead to slight variations in the average compensation between male and female employees, which are more likely due to classification or market factors rather than intentional unequal treatment.	Equal treatment and equal opportunities for all	Gender equality and equal pay for equal work	Negative impact	The impacts are related to Gerresheimer's strategy and business model.	Medium-term (> 1–5 years)	Own activities in individual geographic regions and production facilities of the company
Respectful working environment: The global Code of Conduct and mandatory training establish clear standards for non-discriminatory behavior, prevent harassment, and promote a fair, inclusive, and healthy working environment.	Equal treatment and equal opportunities for all	Actions against violence and harassment in the workplace	Positive impact	The impacts are related to Gerresheimer's strategy and business model.	Short-term (< 1 year)	Own operations in all geographic regions and production facilities of the company
Limited effectiveness: Despite clear guidelines and mandatory training, cases of discrimination or harassment cannot be completely ruled out. Differing cultural contexts and insufficient reporting mechanisms can further complicate implementation.	Equal treatment and equal opportunities for all	Actions against violence and harassment in the workplace	Negative impact	The impacts are related to Gerresheimer's strategy and business model.	Medium-term (> 1–5 years)	Own operations in all geographic regions and production facilities of the company
Data: If technical and organizational actions are insufficient, unauthorized access to personal data may occur, which can lead to negative consequences such as phishing or fraud attacks and have a negative impact on the company's own workforce.	Other work-related rights	Data protection	Negative impact	The impacts are related to Gerresheimer's strategy and business model.	Short-term (< 1 year)	Own operations in all geographic regions and production facilities of the company
Child labor: Although child labor is strictly prohibited, in certain areas of global business operations a residual risk may remain that regulations are not fully complied with or that control mechanisms are bypassed. This could lead to negative impacts through violations of human rights and labor standards.	Other work-related rights	Child labor	Negative impact	The impacts are related to Gerresheimer's strategy and business model.	Short-term (< 1 year)	Own activities in individual geographic regions and production facilities of the company
Forced labor: Despite the strict prohibition of forced labor, in certain areas a residual risk may remain that regulations are not fully complied with or that control mechanisms are bypassed, which can lead to negative impacts through violations of human rights and labor standards.	Other work-related rights	Forced labor	Negative impact	The impacts are related to Gerresheimer's strategy and business model.	Short-term (< 1 year)	Own activities in individual geographic regions and production facilities of the company

Connection between actual and potential impacts and the strategy or business model

(S1.SBM-3_13a)

Our global presence with sites in different regions confronts us with different political and cultural contexts. We see these differences as part of our global strategy and at the same time promote our core values across all sites. In our role as an innovative system and solution provider for the pharmaceutical, biotech, and cosmetics industries, we are committed to acting responsibly in order to focus on the safety of our employees and external workers at our sites. Our employees work in various functions with different skills. Given this diversity, we are committed to providing fair pay and growth opportunities everywhere we operate.

Scope of application with regard to workforce

(S1.SBM-3_14, AR 6-7)

We focus on fair and safe working conditions, equal treatment, and equal opportunities for all employees. This applies to salaried employees, but also to non-employees.

Description of the types of employees and external workers

(S1.SBM-3_14a)

We distinguish between two groups within our workforce.

- **Employees:** individuals who are directly employed by us in accordance with the term “employee” used in the ESRS
- **Temporary workers**: to support our business, we temporarily hire non-employees, who are usually provided by external agencies. These workers perform similar tasks to our own staff.

Disclosures in the event of material adverse impacts

(S1.SBM-3_14b)

In the countries where we operate, we must assess the potential negative impacts of our global strategy in the context of the local cultural background. Due to our global presence, we are confronted with a multitude of cultural differences and considerable diversity in legal regulations. For example, the absence of minimum wage requirements can influence the prevailing remuneration standards in a particular country. In addition, legal restrictions on trade union and employee participation can prevent collective agreements from being reached.

We currently believe that none of the negative impacts identified are structurally inherent in our business model but could occur only as isolated incidents. We have implemented effective concepts and taken actions to minimize the risk of negative impacts on our employees.

Disclosures in the event of material positive impacts

(S1.SBM-3_14c)

We are convinced that our global actions can have a positive impact on our employees.

Working conditions

Secure employment

We have a positive impact on our own workforce by providing over 13,500 secure jobs worldwide. The majority of employees are employed on permanent full-time contracts, which support job and income security. By offering long-term employment contracts and maintaining low involuntary turnover, we contribute to decent work and employment security.

Working hours

We improve the transparency and consistency of working hours by offering clearly defined working time models for all our operations. For employees, we support part-time arrangements and enable remote work through home office contracts. By promoting flexible and predictable working time arrangements, we reduce the risk of excessive or non-compliant working hours and strengthen compliance with internal and external working time regulations.

Appropriate remuneration

We support fair compensation by offering competitive salaries and benefits in each country, thereby promoting a secure standard of living for our employees. By creating new jobs and providing stable employment with social security protection, we contribute to fair and responsible compensation practices worldwide.

Social dialogue

We promote social dialogue by actively cooperating with works councils and workers’ representatives at many of our sites. These bodies are in regular dialogue with plant management to discuss operational improvements.

Freedom of association, the existence of works councils, and the rights of employees to information, consultation, and participation

We promote freedom of association and social dialogue by enabling worker representation in all our operations. Active works councils represent employees in collective bargaining and salary negotiations. Through participation on the Supervisory Board, employee and works council representatives contribute directly to strategic decision-making, thereby strengthening their rights to consultation and participation.

Collective bargaining, including the proportion of employees covered by collective agreements
Through collective bargaining in various countries, we strengthen worker representation, improve job security, and contribute to better working conditions. This approach helps us promote equal pay for equal work, with fair compensation regardless of gender or nationality, while fostering a constructive and stable work environment.

Work–life balance
By offering various working time models, including part-time options in certain areas, we support our employees in achieving a better work–life balance. Flexible arrangements and fair vacation and parental leave policies enable our employees to adapt their working lives to their personal and family needs.

Health and safety
We promote a safe and healthy working environment by implementing global safety standards and continuously optimizing processes to reduce risks and accidents in the workplace. Through regular monitoring of incidents, initiatives to raise awareness of safety issues, and strategic objectives such as reducing the LTI rate, the company actively promotes a culture of prevention. In addition, programs such as psychosocial risk assessment and health promotion initiatives help reduce cardiovascular risk factors and improve employee well-being.

Equal treatment and equal opportunities for all

Gender equality and equal pay for work of equal value
By applying role-based compensation structures that support salaries being set independently of gender, we promote gender equality and equal pay for work of equal value.

Training and skills development
We continuously invest in the professional, methodological, and personal development of our employees to combine corporate objectives with individual career ambitions. In order to promote talent in a targeted manner and retain it in the long term, we offer a wide range of programs for different employee groups, from young professionals to top management.

- **formula GT**: program for identifying and developing high-potential employees for our general management
- **formula Operational Lead**: program to promote succession for our core production activities
- **Upstart**: program for developing and retaining our young professionals
- **WE Grow**: program specifically for our female professionals to attract, develop, and retain female talent
- **Skill Up**: program for our trade employees to identify and retain motivated and committed skilled workers
- **g Graduate**: program for our university graduates to attract and promote young talent
- **Leadership** Touchdown: modular training courses to support our top executives in transforming our company into a solution provider
- **Leading with Heart and Mind**: modular training courses to provide a leadership toolkit for middle managers
- **TRIBE Leadership**: initiative to further develop our global leadership culture based on our corporate values

Employment and inclusion of employees with disabilities
We support the inclusion of persons with disabilities through special inclusion agreements and active recruitment actions at our German sites. This approach strengthens diversity in the workplace and promotes an inclusive corporate culture that values equal participation.

Actions against violence and harassment in the workplace
Through the active implementation of our global Code of Conduct and mandatory training on the Code of Conduct, we always set clear expectations for respectful and non-discriminatory behavior throughout the company. These actions help prevent harassment and discrimination in the workplace, promote a diverse and inclusive environment, enhance employee well-being, and create fair and equitable working conditions.

Diversity
Through our Diversity and Inclusion Policy, we actively promote a diverse workforce, which increases innovation, strengthens employee retention, and supports the company's reputation as an attractive employer. In 2025, we employed people from 81 countries (prior year: 78), reflecting our global and inclusive approach. Initiatives such as "formula WE" further contribute to gender equality by empowering and promoting women within the company.

Other work-related rights

Child labor and forced labor
We strictly prohibit child labor and forced labor and enforce this commitment through our global Code of Conduct. Actions have also been taken to support suppliers in adhering to the same standards, thereby protecting the rights of children and ensuring compliant labor practices throughout the value chain.

Data protection
We protect the privacy of our employees by implementing strict technical and organizational actions for data protection. With a dedicated data protection officer and compliance with the EU GDPR, the company ensures that our employees' personal data is handled responsibly and securely.

Material impacts that may result from transition plans
(S1.SBM-3_14e)

The actions taken in the course of implementing our transition plan for climate change mitigation may have material impacts on our employees, in particular due to changes in qualification requirements, new work processes, and the increased integration of digital technologies. We support our employees with training and qualification opportunities in order to actively accompany the transformation and mitigate possible negative effects, such as uncertainties regarding role profiles or employability, at an early stage.

Activities with significant risk in relation to forced labor
(S1.SBM-3_14f-g)

There are no significant risks of forced labor in our own business activities.

Information on developing an understanding of potentially vulnerable persons
(S1.SBM-3_15, AR 8)

We continuously monitor the impact of our business activities on particularly vulnerable groups. These include temporary workers, employees on fixed-term contracts, and employees in regions with an increased risk of restricted workers' rights. Through close cooperation with workers' representatives, regular employee surveys, and the involvement of external stakeholders, we deepen our understanding of their specific needs. Based on these findings, we develop targeted actions, for example, on fair pay, occupational safety, and access to training opportunities. This enables us to create a basis for taking the interests of potentially vulnerable individuals into account appropriately and protecting their rights effectively.

Management of impacts, risks, and opportunities

Policies relating to the company's own workforce
(S1-1_19, S1-1_20a, S1-1_24a-d, MDR-P_65a)

To fully respect the rights and entitlements of our employees and to create fair working conditions, we are guided by several key concepts.

Working conditions

Working hours
National regulations and collective agreements must not be exceeded in terms of working hours. We are also committed to ensuring that our employees take appropriate rest periods. At headquarters, we support this with our guideline: working hours and time recording.

Appropriate remuneration
We are committed to creating fair working conditions, including promoting market-based remuneration and not making any gender-specific distinctions. Remuneration is reviewed at regular intervals to ensure internal consistency and national and international competitiveness. We try to achieve this by comparing it with external remuneration benchmarks.

Social dialogue
We promote open and constructive dialogue with our employees and their representatives. We respect and support collective bargaining. These practices do not result in any sanctions for employees. We support this by conducting global employee surveys.

Work–life balance
Through offerings such as part-time programs, mobile working, and flexible working hours, we strive to continue supporting the reconciliation of family and career in many countries, thereby facilitating childcare and family care. We support this through our Global Flexible Work Framework.

Equal treatment and equal opportunities
We follow the policy of "equal pay for equal work", which we support through compensation benchmarks from external companies and through person-independent job evaluations, including compensation bands. In addition, the binding pay scales of the collective agreements concluded apply to many of our employees, which rules out gender-specific pay differences for equivalent work. This promotes our efforts to reduce inequalities in remuneration.

Diversity
We respect and value our fellow human beings, strive to promote diversity as an important factor in our company's success, and create a working environment in which people from a wide variety of backgrounds, with their respective preferences, abilities, and limitations of all kinds, feel valued so that they can work together successfully. Our foundation is the "Gerresheimer Diversity and Inclusion" policy and the "Corporate Responsibility" guideline, which provides a framework for the entire Gerresheimer Group. In order to optimally exploit Gerresheimer's potential, we attract talent from all parts of the world where we are represented.

Scope
(S1-1_19, MDR-P_65b)

The scope of application of our policies extends to the entire Gerresheimer Group worldwide, including all sites, Business Units, and subsidiaries. No regions, Business Units, specific activities, or stakeholder groups are excluded. Our actions therefore also apply to temporary and fixed-term employees.

Responsibility for implementation
(S1-1_19, MDR-P_65c)

The Management Board of Gerresheimer AG bears overall responsibility for the company's sustainability concepts and decides on the strategic direction in economic, environmental, and social matters. It is regularly informed about the implementation status and current developments of the sustainability strategy.

Responsibility for concrete implementation lies with the managers of the divisions, production facilities, and specialist departments. The basis for this is the Gerresheimer Management System (GMS), which enables continuous improvement and firmly integrates sustainability matters into decision-making and control processes.

In addition, a sustainability component has been added to the remuneration of the Management Board, so that non-financial performance targets in the areas of environment, social affairs, and governance make a binding contribution to steering the company's development.

Commitment to standards and initiatives
(S1-1_19-21, MDR-P_65d, AR 12)

We are expressly committed to complying with internationally recognized human rights and sustainability standards. We support the United Nations Universal Declaration of Human Rights, the conventions of the International Labour Organization (ILO), and the OECD Guidelines for Multinational Enterprises.

Our global Code of Conduct, which applies to all employees, managers, and executive bodies, reflects these commitments. It is based on international standards and supports our policy of not tolerating child labor, forced labor, or other forms of human rights violations.

In addition, we are involved in relevant industry associations such as the BAGV and initiatives to promote the further development of responsible business practices and strengthen sustainability together with our stakeholders.

Consideration of stakeholders
(S1-1_20b, MDR-P_65e)

We maintain continuous dialogue with significant stakeholders, including employees, shareholders, customers, suppliers, and investors. This dialogue is an integral part of our P&O management and helps us to identify the expectations and concerns of our stakeholders at an early stage and incorporate them into our decision-making processes.

Our employees play a particularly important role in this context. We attach great importance to open, constructive dialogue with them and their representatives. Through regular internal communication formats, employee surveys, and training courses, we ensure that their interests are given appropriate consideration and are incorporated into the further development of our sustainability strategy. We also maintain close cooperation with our Group works council.

In addition, we are in close contact with our customers and business partners in order to meet their requirements in terms of quality, sustainability, and innovation.

Provision and information
(MDR-P_65f)

We make our sustainability policies available to all employees and external stakeholders in a transparent manner. The basis for this is our Code of Conduct, which is publicly available on our company website. In addition, we report comprehensively on our sustainability strategy, targets, and progress in a separate Non-Financial Group Report, in our Annual Report, and on our website.

In addition, our principles on sustainability and corporate responsibility are laid down in binding Group-wide guidelines, such as the Gerresheimer Management System (GMS). These documents specify standards in areas such as labor and social standards, health and safety, and environmental and resource protection.

This ensures that both internal and external stakeholders have access to our relevant policies and information at all times.

Actions to remedy human rights impacts

(S1-1_20c, S1-1_22, S1-1_ 24b, S1-1_27d; SBM-3)

We are committed to conducting all of our business in a legally compliant manner, respecting internationally recognized human rights. This includes the responsibility to identify and assess the potential impact of our business activities on human rights and fundamental labor rights at an early stage and to take appropriate remedial action.

Our globally applicable and published Code of Conduct prohibits any form of forced or child labor, even in countries where there is a potential risk of this occurring.

We conduct regular risk analyses within our own division to identify potential human rights and environmental risks. These analyses are carried out annually and on an ad hoc basis when material changes occur. New business activities and major projects are subject to a risk assessment in which potential impacts on human rights are systematically integrated into the decision-making process.

Indications of potential violations are documented and made available to the relevant decision-makers so that risks can be avoided or minimized. If violations are identified, appropriate corrective actions are initiated immediately.

In addition, our Group-wide whistleblower system offers employees, business partners, and all other stakeholders the opportunity to report possible violations of human rights, applicable law, or our Code of Conduct, even anonymously. Reports are received via an external, independent platform and are treated confidentially. In addition, managers, HR, and the compliance function are available as points of contact.

In this way, we promote respect for human rights in all our business activities worldwide, including for local communities, business partners, and along the entire value chain.

Procedures for involving the workforce and workers' representatives: influence of the views of our own workforce

(S1-2_27, AR 21-24)

Trust-based cooperation with our workers' representatives is a substantial part of our corporate culture. We maintain a continuous dialogue at both the operational level with local works councils and at the inter-company level with the general works council and the relevant trade unions. In addition, employees in Germany are represented on the Supervisory Board in accordance with statutory co-determination regulations and actively participate in our decision-making processes.

Direct dialogue with our employees is particularly important to us. We systematically gather the opinions, needs, and suggestions for improvement of our workforce through our regular employee survey. We evaluate the results of this survey in detail and use them to derive concrete actions for improving working conditions, strengthening health and safety, and further developing our corporate culture. We communicate the results transparently to all employees and encourage the joint implementation of follow-up processes and actions.

In this way, we ensure that our employees' views are not only heard but also actively integrated into our decisions and strategic development. This enables us to create a corporate culture based on dialogue, participation, and mutual trust.

Shaping employee involvement

(S1-2_27a)

We inform our employees regularly, promptly, and as comprehensively as possible, for example, about our corporate strategy, ongoing projects, and substantial changes. In this way, we enable our employees and their representatives to be involved at an early stage and to actively participate in the further development of our company.

In countries or at sites where there are no established worker representatives or where employees are not covered by collective bargaining agreements, we create alternative formats for social dialogue. These include employee meetings that enable direct exchange between the workforce and management.

These formats serve as voluntary and practical instruments for incorporating our employees' perspectives at an early stage and working together on future issues. In this way, we not only promote transparency and co-determination, but also actively contribute to avoiding potential conflicts of interest and strengthening our employees' identification with Gerresheimer.

Phases, type, and frequency of involvement

(S1-2_27b, AR 19)

At our company in Germany, employee participation is institutionalized through the Group works council, which represents the interests of our employees. The Group works council consists of 16 members and is made up of representatives from various sites as well as union members.

We maintain a regular, open, and constructive dialogue with workers' representatives. Within this framework, information about economic developments, organizational changes, and actions relating to health and safety at work is discussed. Involvement in decision-making processes allows employee concerns to be taken into account at an early stage.

Our cooperation with workers' representatives contributes substantially to improvements in areas such as flexible working hours, work–life balance, and occupational safety. In addition, we also support co-determination through local collective agreements and agreements at our sites, which enable employees to exercise their rights and actively participate in shaping the company.

Operational responsibility

(S1-2_27c, AR 18-19)

Many of the topics we discuss with our workers' representatives are local in nature. Our globally oriented human resources strategy, "formula People & Organization (P&O)", ensures that clear responsibilities exist at all sites. Local P&O managers have operational responsibility for working with local worker representatives and unions and support compliance with our labor and social standards.

For our largest sites, we have also appointed responsible teams or contact persons who can be contacted directly about all issues relating to co-determination. They are supported by the Group-wide "People & Organization Council" and by regular consultations with the global P&O community. In this way, we ensure that our employees' concerns are identified at an early stage and taken into account both locally and across the Group.

Results of the collaboration

(S1-2_27e)

During the reporting period, we implemented organizational changes at various sites, which were characterized by efficiency improvement programs, technological modernization, and demographic change, among other things. These changes particularly affected production processes as well as working time and remuneration models.

We involved workers' representatives at an early stage in all actions and developed solutions together in an open dialogue. For example, we were able to further expand flexible working time models, extend part-time opportunities and mobile working, and strengthen agreements on work–life balance.

In addition, we worked closely with workers' representatives to achieve improvements in health and safety, including accident prevention initiatives and ISO 45001 certification for our sites. Social dialogue was also a priority in individual reorganization and investment projects in order to achieve fair and socially acceptable solutions for all affected employees.

Views of groups vulnerable to the effects and/or impact of marginalization

(S1-2_28)

We take a holistic approach to promoting diversity and equal opportunities. Our basis for this is the Group-wide Gerresheimer Diversity and Inclusion Policy and our Corporate Responsibility Guideline. We value and respect the different perspectives of our employees, regardless of their origin, gender, abilities, sexual orientation, generation, or other characteristics.

We place particular emphasis on promoting women in a business context. With our "formula WE" initiative, we have established a global network that is managed by an international team of 15 women from eleven countries and addresses the topics of the working environment, representation of women, and employer branding.

In addition, we are working on a variety of projects to create an inclusive environment for persons with disabilities, international talent, and employees of different generations. In the 2025 reporting year, we employed people from 81 nations (prior year: 78 nations), with more than a third of our workforce based in Germany and just under two-thirds at international sites. We see this diversity as a key factor for success.

Procedures for mitigating negative impacts and channels through which company employees can raise concerns

(S1-3_32a, AR 27)

We have a Group-wide Compliance Management System (CMS) that is designed to prevent, detect, and remedy misconduct. A key tool is our electronic whistleblower system, which is available to employees, business partners, and third parties worldwide around the clock. Reports can be submitted in all relevant languages—either anonymously or by name—and are forwarded directly to the compliance organization.

All reports are carefully reviewed, documented, and, depending on the nature and severity of the case, addressed with appropriate actions. This includes investigating the facts, deriving and implementing corrective actions, and following up on their effectiveness. In 2025, a total of 65 reports (prior year: 24 reports) were submitted and processed via the whistleblower system, which we consider to be an expression of an open corporate culture and increased awareness.

In addition, we conduct regular compliance training and risk analyses to identify potential negative impacts at an early stage and continuously improve processes. The Group Legal and Compliance and Internal Audit departments as well as local compliance officers work closely together to remedy grievances and implement structural improvements.

In this way, we ensure that secure channels are available to our employees and stakeholders at all times for their concerns and that necessary remedial actions are effectively implemented.

Specific channels
(S1-3_32b, AR 28)

In addition to our employees, our business partners, suppliers, customers, and other third parties can also use our whistleblower system. It is available worldwide, around the clock, and in several languages. Reports can be made online, by telephone, or in writing, anonymously if desired. All incoming reports are treated confidentially and forwarded directly to the compliance organization.

Trust-based cooperation with our workers' representatives is a substantial part of our corporate culture. There is ongoing dialogue at both the operational level with local works councils and the inter-company level with trade unions. Topics such as strategic corporate decisions, changes in work organization, and health and safety actions are regularly addressed in these formats.

In addition, we keep our employees informed through a variety of social dialogue formats, such as internal communication channels, employee events, and management dialogues. In this way, we encourage concerns to be raised and reports to be made at an early stage through various channels and integrated into decision-making processes.

Procedure for handling complaints about the availability of channels
(S1-3_32c-d)

Actual or suspected violations of guidelines and human rights violations can be reported at any time via our whistleblower system or directly to the Compliance department. All reports are treated confidentially, investigated, and, depending on the severity of the case, followed up with appropriate actions. In addition, employees can also contact their respective managers.

Our whistleblower system is available to employees and third parties worldwide, around the clock, and in several languages. Reports are treated confidentially and forwarded directly to the Compliance department.

Effectiveness of the channels
(S1-3_32e, AR 32)

We treat all reports made through our whistleblower system with the utmost care and confidentiality and in accordance with applicable data protection laws. The "need to know" principle is strictly applied: only the compliance organization and, if necessary, other departments or external auditors required for the investigation are given access to the information.

All procedures are duly registered, documented, and conducted in accordance with the principles of fairness and objectivity. Decisions are made impartially, with the presumption of innocence applying to all parties involved until a violation is proven.

The effectiveness of our complaint mechanism is regularly reviewed and adjusted as necessary. We also provide information about our whistleblower process in several languages on our website.

Knowledge of structures or procedures and policies for protection against retaliatory actions
(S1-3_33, AR 31)

Our Code of Conduct, our values, and our internal guidelines and standards set out the high expectations we have for our behavior and actions, for both our employees and our business partners. Our whistleblower system can be used to report possible violations of these rules, applicable law, or human rights and environmental due diligence obligations arising from our own business activities or those of our suppliers.

The protection of whistleblowers from reprisals or discrimination is a key principle in this regard. Our Code of Conduct and our Group-wide social standards expressly stipulate that no retaliatory actions may be taken against persons who have made a report in good faith.

Actions and resources relating to the company's own workforce
(S1-4_37)

Dealing with potential material impacts on our employees does not require any specially designed action plans. However, we take dealing with these impacts very seriously and have developed actions that help us to achieve positive effects and mitigate negative ones in the respective areas. This is also supported by our global Code of Conduct.

Most important current and future actions
(S1-4_37, S1-4_38a, MDR-A_68a, AR 22, AR 42)

Working conditions

Working hours and work–life balance
We offer our employees flexible working time models such as part-time work, mobile working, and flextime arrangements to make it easier to balance family and career. We also offer parental leave in countries without legal requirements. In the 2025 financial year, 331 employees took advantage of this offer (prior year: 173).

Appropriate remuneration
Our remuneration is based on national and international competitive standards and is regularly compared with external benchmarks. Around 35.9% of our employees are covered by collective bargaining agreements, which enable equal pay for work of equal value (prior year: 40.4%). In addition, we ensure that even in emerging markets such as Brazil, Mexico, India, and China, at least the statutory minimum wage or more is paid.

Collective bargaining and co-determination
In Germany, corporate co-determination is institutionalized through the Group works council. It represents the interests of employees and advocates for fair working conditions. We respect freedom of association and the right to collective bargaining worldwide; no violations were identified in the 2025 financial year.

Health and safety
We are committed to comprehensive occupational safety management and aim to have all production facilities certified according to ISO 45001 by the end of 2025. By the end of 2025, coverage was already at 100% of all production facilities. The objective is to reduce the lost time incident rate by 80% by 2028 compared to 2019.

Employee satisfaction and development
We measure employee satisfaction using the Employee Net Promoter Score (eNPS). The objective is to achieve a score of over 20 by 2028. We invest in the further training of our employees: in 2025, over 225,000 hours of further training were completed (prior year: 309,309).

Scope
(S1-4_37, MDR-A_68b)

The actions described above apply to all our employees worldwide. With regard to health and safety, all sites benefit from our Group-wide management approach, which focuses on the introduction and implementation of uniform standards.

Time horizons
(S1-4_37, MDR-A_68c)

As these are ongoing improvements, there is no fixed timeframe for their implementation. The actions described were developed before or during the reporting year and have either been partially implemented or are already fully established. We pursue a continuous improvement process through which our actions are regularly reviewed, expanded, and adapted to new requirements.

Taking corrective action
(S1-4_38b)

Employees can report possible violations or concerns to their supervisors and HR, as well as through our Group-wide whistleblower system, which can also be used anonymously. All reports are treated confidentially and reviewed by the relevant departments. In addition, our audit team regularly reviews compliance with our guidelines. If necessary, we immediately initiate appropriate corrective actions to prevent or remedy any negative effects on our employees.

Additional actions
(S1-4_38c, AR 42)

In addition to the actions mentioned above, we pursue an approach of continuous learning and improvement. This is based on a corporate culture of open communication, trust, and cooperation. We encourage regular dialogue between managers and employees and use tools such as employee surveys, feedback formats, and training courses to gather and implement ideas for improvement. In addition, we offer health promotion and development programs that go beyond legal requirements and contribute to a positive working environment. In this way, we create an environment in which our employees are actively involved and can work together to further develop our working conditions.

Assessment of the effectiveness of the actions
(S1-4_38d, AR 38-39)

We use various tracking and evaluation tools to assess the effectiveness of our actions. We use surveys and the Employee Net Promoter Score (eNPS) to measure the satisfaction of our employees and gauge the commitment and loyalty of our workforce. In addition, we analyze key figures such as turnover, application rates, and training hours to evaluate the effectiveness of our initiatives in the areas of development and working conditions.

In the area of health and safety, we have a Group-wide management system in place to monitor the implementation of our objectives. This includes continuously measuring the lost time incident rate (LTIR) and ensuring ongoing compliance with our objective of achieving full ISO 45001 certification for all production facilities. This data is evaluated regularly to measure progress and identify specific areas for optimization.

In addition, we collect key figures on diversity and equal opportunities and take these into account in our sustainability controlling. By regularly auditing this data, we try to ensure that our actions are effective and contribute to the continuous improvement of working conditions.

Determining the necessity and appropriateness of actions

(S1-4_39, AR 34)

Overall responsibility for our sustainability strategy lies with the Management Board of Gerresheimer AG. On this basis, internal experts from the relevant departments assess which actions are necessary and appropriate for our own workforce in view of actual or potential negative impacts. If certain topics have a regional focus, actions are defined and implemented in close coordination between the central functions at the Group level and the local teams at our sites. In this way, we ensure that our actions comply with both global standards and specific local requirements.

Avoiding material negative impacts

(S1-4_41, AR 37)

Our Group-wide Code of Conduct helps to avoid material negative impacts on our employees. Compliance is monitored by internal audits conducted by our Group Internal Audit team. The results are reported to the Management Board and the Audit Committee of the Supervisory Board so that risks can be identified at an early stage and appropriate actions taken.

Management of material impacts

(S1-4_43)

Global managers in the respective departments control the procedures associated with the defined material impacts. They ensure that recommendations and decisions are specifically geared toward avoiding or mitigating these impacts and are implemented across the Group.

Metrics and targets

Targets relating to the company's own workforce

(S1-5_46, MDR-T_80a-j, AR 24-26)

In order to achieve our corporate objectives and ensure our long-term success, we continuously invest in the professional, methodological, and personal development of our employees in addition to our training programs. In doing so, we always strive to align global corporate objectives with the individual career aspirations of our employees.

The following overarching and measurable objective applies for the 2025 and 2026 financial years:

- further development and qualification of our employees, measured in terms of 18 hours of training per employee over the next few years (voluntary training).

This objective is supported by the following sub-objectives:

- global expansion of leadership programs
- expansion of global talent programs
- internationalization of the trainee program.

The objectives apply to all Group companies worldwide. No base year, target year, or interim targets apply to these objectives, as they are coverage targets to be achieved annually and are not measured relative to a baseline value.

Data collection takes place at the local sites and is reported on a monthly basis for each site in our reporting tool.

Another strategic objective is to increase employee satisfaction. To measure increased employee satisfaction, we use the Employee Net Promoter Score (eNPS) as a measurement tool. The eNPS is an indicator of employee satisfaction and is collected in our employee survey via the question on willingness to recommend Gerresheimer as an employer. It ranges from -100 to +100. The eNPS was last surveyed in 2022; the next survey will take place in 2026. The last two surveys showed a positive trend in the eNPS (from 6.3 to 7.4).

Our objectives within employee satisfaction are

- continuous improvement of the eNPS in order to be among the top employers
- to achieve an eNPS of > 20 by 2028.

Our employee surveys serve to measure the satisfaction of our employees, actively gather feedback, and initiate actions for improvement.

Collaboration with the company's own workforce or workers' representatives to set objectives

(S1-5_47a, 47b, 47c)

Our sustainability and occupational safety objectives are set at the Group level as part of our strategic action areas and reviewed regularly. The responsible departments are in charge of this in close coordination with

Group Sustainability, the Sustainability Council, and the Management Board. Employees and workers' representatives are not directly involved in defining the objectives or tracking their achievement. However, their perspectives are indirectly incorporated into the further development of our actions through regular employee surveys, dialogue with works councils, and local feedback formats.

Overview of all key figures

(MDR-M_75, MDR-M_77)

Key figures and minimum disclosures on measurement metrics

Key Figure	Method	Assumptions
Total number of employees by gender	The total number of permanent employees by gender can be recorded globally using our Infor core system.	We report all employees at all sites. In some countries, we interpret the mandatory "title" field in SAP as a gender statement. For employees with non-binary genders, we report based on the "diverse" column. Currently, there are no reported cases.
Total number of employees by employment contract	The total number of permanent employees by contract type can be recorded globally using our Infor core system.	The number of employees by contract type can be found in the Infor core system. We report all employees that have a valid Gerresheimer contract from all sites.
Total number of employees by region and country	Total number of employees by region and country is reported monthly in our Infor core system.	All employees from all Gerresheimer sites are reported monthly by our P&O managers in our Infor core system.
Collective bargaining coverage	All of our employees covered by a collective bargaining agreement are reported in our non-financial report once a year.	P&O managers from all sites are responsible for controlling. They collect this information and report back to our headquarters once a year for our non-financial report.
Gender distribution by number and percentage at the top management level	Total number of permanent employees by gender and management level, recorded globally through our Infor system.	In some countries, we interpret the mandatory "title" field in SAP as a gender statement. For employees with non-binary genders, we report based on the "diverse" column. Currently, there are no reported cases.
Distribution of employees by age group	Total number of permanent employees by age group, recorded globally through our non-financial report.	P&O managers from all sites are responsible for controlling. They collect this information and report back to our headquarters once a year for our non-financial report.
Number of incidents of discrimination and amount in fines, penalties, and damages as a result of incidents of discrimination, including harassment and complaints lodged	Incidents of discrimination together with possible fines, damages, and penalties are recorded globally through our non-financial report.	Incidents of discrimination together with possible fines, damages, and penalties are recorded globally by our P&O managers from all sites, sent out to our headquarters, and reported in our non-financial report.
Proportion of persons with disabilities among employees	The total number of employees with disabilities is recorded globally through our non-financial report.	The total number of employees with disabilities is recorded globally by our P&O managers from all sites, sent out to our headquarters, and reported in our non-financial report.
Average number of training hours per person for employees	The average number of training hours per employee is recorded globally through our Infor system.	The average number of training hours per employee is recorded globally at all sites. P&O managers report this information through our Infor system.
Number of employee/development interviews conducted	The total number of development interviews is recorded globally through our non-financial report.	The total number of development interviews is recorded globally by our P&O managers from all sites, sent out to our headquarters, and reported in our non-financial report.

Total number of employees by number of persons and breakdown by gender and country

(S1-6_50a, AR 57)

We operate in the regions where our customers and markets are located, at 46 production facilities on three continents. At the end of the 2025 financial year, the Gerresheimer Group employed 13,528 people (prior year: 13,548 employees). At the same time, a total of 1,074.2 temporary workers were employed as of November 30, 2025 (prior year: 994.0 temporary workers). On average, we employed 13,585 people during the 2025 financial year.

Total number of employees by gender

	2024			2025
Gender	Gerres-heimer	Bormioli Pharma	Total	**Gerres-heimer**
Male	7,869	1,033	8,902	8,855
Female	4,273	373	4,646	4,673
Diverse	–	–	–	–
No information	–	–	–	–
Total number of employees	**12,142**	**1,406**	**13,548**	**13,528**

Total number of employees by country

	2024			2025
Country	Gerres-heimer	Bormioli Pharma	Total	**Gerres-heimer**
Germany	4,335	290	4,625	4,461
France	151	74	225	207
Belgium	716	–	716	727
Italy	–	1,039	1,039	1,012
Denmark	142	–	142	149
Poland	509	–	509	521
Czech Republic	888	–	888	931
North Macedonia	248	–	248	290
Switzerland	112	–	112	65
Spain	95	–	95	98
Brazil	710	–	710	719
Mexico	1,085	–	1,085	1,089
China	950	1	951	943
India	999	–	999	983
USA	1,202	2	1,204	1,333

Total number of employees with permanent and fixed-term employment contracts as well as on-call workers, broken down by gender

(S1-6_50b, S1-6_51)

Total number of employees by employment contract

	2024			2025
Employment contracts	Gerresheimer	Bormioli Pharma	Total	**Gerresheimer**
Number of employees with permanent employment contracts (male)	5,964	1,024	6,988	7,900
Number of employees with permanent employment contracts (female)	3,076	365	3,441	4,064
Number of employees with permanent employment contracts (diverse)	–	–	–	–
Number of employees with permanent employment contracts (not specified)	–	–	–	–
Number of employees with permanent employment contracts (total)	**9,040**	**1,389**	**10,429**	**11,964**
Number of employees with fixed-term contracts (male)	907	9	916	916
Number of employees with fixed-term contracts (female)	571	8	579	629
Number of employees with fixed-term contracts (diverse)	–	–	–	–
Number of employees with fixed-term contracts (not specified)	–	–	–	–
Number of employees with fixed-term contracts (total)	**1,478**	**17**	**1,495**	**1,545**
Number of employees with full-time contracts (male)	5,999	1,025	7,024	8,638
Number of employees with full-time contracts (female)	3,097	343	3,440	4,317
Number of employees with full-time contracts (diverse)	–	–	–	–
Number of employees with full-time contracts (not specified)	–	–	–	–
Number of employees with full-time contracts (total)	**9,096**	**1,368**	**10,464**	**12,955**
Number of employees with part-time contracts (male)	361	8	369	191
Number of employees with part-time contracts (female)	387	30	417	363
Number of employees with part-time contracts (diverse)	–	–	–	–
Number of employees with part-time contracts (not specified)	–	–	–	–
Number of employees with part-time contracts (total)	**748**	**38**	**786**	**554**
Number of temporary workers	923.0	71.0	994.0	1,074.2

Total number of employees who left the company and employee turnover rate

(S1-6_50c, AR 59)

In the 2025 financial year, a total of 2,606 employees left the company, resulting in a total turnover rate of 19.3%. This includes resignations by employees and terminations by employers, expiry of fixed-term contracts, mutually agreed terminations of employment, retirement, incapacity to work, and death.

Methods and assumptions

(S1-6_50d, 50d i-ii, AR 60)

In line with previous Sustainability Reports, the figures are reported as the number of employees. All figures refer to the reporting date, i.e., the end of the reporting period. The exception to this is the information on employee turnover, which is aggregated for the entire 2025 financial year.

Cross-reference

(S1-6_50f)

The total number of employees is reported in the consolidated financial statements under “Key figures for the Group”.

Total number of external workers by head count

(S1-7_55a-b)

An external employment agreement exists when a worker is assigned to a Gerresheimer Group company by a temporary employment agency. A contract for the assignment of temporary workers exists between the agency and the respective Gerresheimer company. The temporary worker is in an employment agreement with the temporary employment agency, while the disciplinary authority for the duration of the assignment lies with the respective Gerresheimer company. The number of temporary workers is noted in the table above (number of temporary workers as of November 30, 2025, in FTE).

Methods and assumptions

(S1-7_55b-c, S1-7_ 57)

The number of external workers is determined on the basis of the assignments reported by the agencies and internal personnel statistics. Where necessary, projections are made to promote a consolidated presentation at the Group level. These are based on assumptions regarding average assignment times and contract terms.

For a better understanding of the data, we would like to point out that the information is context-dependent and that there may be differences between sites due to national regulatory frameworks.

Percentage of employees covered by collective bargaining agreements

(S1-8_60a)

35.9% of all our employees are covered by collective bargaining agreements (prior year: 40.4%).

Collective bargaining coverage by region

	2024			2025
Collective bargaining coverage (%)	Gerres-heimer	Bormioli Pharma	Total	**Gerres-heimer**
Germany	57.0	100.0	59.7	56.0
Europe (excluding Germany)	35.8	100.0	53.8	44.4
America	12.7	–	12.8	11.4
Emerging markets	11.2	–	11.3	11.3

Diversity key figures

We respect and value our fellow human beings, strive to promote diversity as an important factor in our company's success, and create a working environment in which people from a wide variety of backgrounds, with their respective preferences, abilities, and disabilities of all kinds, feel valued so that they can realize their potential and work together successfully. Our foundation is based on the "Gerresheimer Diversity and Inclusion" policy, the "Corporate Responsibility" guideline, and our global Code of Conduct, which provide a framework for the entire Gerresheimer Group. In order to optimally exploit Gerresheimer's potential, Gerresheimer attracts, values, promotes, and retains talent from all parts of the world.

Definition of top management

(S1-9_AR 71)

Our top management is defined as the group of Level 1 executives. This includes all employees who report directly to management and have disciplinary authority.

Gender distribution by number and percentage at the top management level

(S1-9_66a)

The proportion of female employees is 34.5% (prior year: 35.2%). Due to the sometimes high physical demands in the production area, the number of female applicants is low for this sector. At the first two management levels, the proportion of women is 23.7% overall (prior year: 23.2%), which equates to 236 women (prior year: 205). The proportion of women at the first management level is 23.2% (prior year: 20.7%). At the second management level this figure is 23.9% (prior year: 24.1%). This corresponds to 171 women at the first level (prior year: 50) and 165 women at the second level (prior year: 155). At Gerresheimer, the global proportion of women in management positions should reflect the proportion of women in the company's global workforce. Gerresheimer is continuously working to increase the proportion of women in management positions.

Gender distribution in executive management

	2024			2025
Gender distribution	Gerres-heimer	Bormioli Pharma	Total	**Gerres-heimer**
Male	94	8	102	100
Female	9	2	11	12
Divers	–	–	–	–
No information	–	–	–	–
Male (%)	91.3	80.0	90.3	89.3
Female (%)	8.7	20.0	9.7	10.7

Distribution of employees by age group

(S1-9_66b)

Further activities are reflected in the diversity of the employee structure: in the 2025 financial year, Gerresheimer employed people from a total of 81 countries (prior year: 78 countries). 44.6% of the members of executive management have a nationality other than German (prior year: 42.7%). A total of 19 nationalities are represented in executive management (prior year: 17 nationalities).

Total number of employees by age and region

	2024			2025
Region / Age groups	Gerres-heimer	Bormioli Pharma	Total	**Gerres-heimer**
Germany, under 30 years old	732	27	759	795
Germany, 30–50 years old	2,204	140	2,344	2,235
Germany, over 50 years old	1,399	123	1,522	1,429
Europe (excluding Germany), under 30 years old	541	157	698	645
Europe (excluding Germany), 30–50 years old	1,511	586	2,097	2,019
Europe (excluding Germany), over 50 years old	808	370	1,178	1,295
America, under 30 years old	171	–	171	201
America, 30–50 years old	585	2	587	601
America, over 50 years old	446	–	446	524
Emerging markets, under 30 years old	1,314	–	1,314	901
Emerging markets, 30–50 years old	1,946	1	1,947	2,175
Emerging markets, over 50 years old	485	–	485	596

Information on fair remuneration

(S1-10_69, AR 72-74)

When it comes to employee remuneration, we attach significant importance to promoting nationally and internationally competitive remuneration and not making any gender-specific distinctions. We promote this through remuneration benchmarks from external companies and through independent, person-specific job evaluations in executive management.

In addition to a base salary for various functions, our compensation policy provides for a variable component. For our global executive management, there is also a mid-term incentive program that takes into account the previous three financial years.

In addition to the financial components, we offer employees at many sites additional benefits. These include, for example, corporate pension plans, meal subsidies, subsidies for public transportation, and Group accident insurance. In addition, our pay in the emerging markets of Brazil, Mexico, India, and China is at least at or above the locally mandated minimum wage.

Social protection

(S1-11_74-75)

At Gerresheimer, we see social protection as a fundamental part of our responsibility towards our employees. Our aim is to create a safe, supportive, and inclusive working environment that meets the needs of all employees.

In many countries, our employees are covered by government systems for loss of income due to illness, parental leave, or retirement. We have also implemented a corporate pension plan in some countries. All our employees are covered by this.

Number of employees with disabilities

(S1-12_79)

We respect and value our fellow human beings, promote diversity as an important factor in our company's success, and create a working environment in which people from a wide variety of backgrounds, with different preferences, abilities, and disabilities of all kinds, feel valued so that they can work together successfully.

Number of employees with disabilities

	2024			2025
Employees with disabilities	Gerresheimer	Bormioli Pharma	Total	**Gerresheimer**
Number of employees with disabilities	188	39	227	237
Employees with disabilities (%)	2.0	3.0	2.0	2.0

Methods and assumptions

(AR 76)

In countries where it is legally permitted, the total number of employees with disabilities is recorded by our human resources and organizational managers at all sites, forwarded to our headquarters, and reported in our non-financial report.

Training and skills development

(S1-13_83a-b)

In order to achieve our corporate objectives and ensure our long-term success, we continuously invest in the professional, methodological, and personal development of our employees in addition to our training programs. In doing so, we always strive to align global corporate objectives with the individual career aspirations of our employees.

Our objective within human resources development is

- further development and qualification of our employees, measured in terms of 18 hours of training per employee over the next few years (voluntary training).

This objective is supported by the following sub-objectives:

- global expansion of leadership programs
- expansion of global talent programs
- internationalization of the trainee program.

Overview of training hours

	2024			2025
Average number of training hours	Gerres-heimer	Bormioli Pharma	Total	**Gerres-heimer**
Number of voluntary training hours (female)	170,718	583	171,301	59,489
Number of volunteer training hours (male)	92,703	645	93,348	115,317
Number of legally binding training hours (female)	28,798	70	28,867	20,741
Number of legally binding training hours (male)	15,638	156	15,793	29,781

In total, that amounts to 16.66 hours per employee, of which 12.92 hours per employee are for voluntary training.

Number of eligible employees who took family-related leave

(S1-15,_93b, 94, 97c)

A total of 2,245 employees took advantage of the offer to take family-related leave in the 2025 financial year (prior year: not available).

Gender pay gap

(S1-16_97a, S1-16_97c, AR 98-100, AR 102)

The unadjusted gender pay gap is currently 22.7%. This figure is based on hourly wages alone, excluding benefits. Factors such as professional experience, level of education, type of employment, and job evaluations were not taken into account.

Ratio of the average remuneration of the executive bodies (excluding the Management Board) to the average remuneration of employees in Germany

(S1-16_97b-c, AR 101-102)

The ratio is 1:10.7. Interns, trainees, working students, and the Management Board were not included in this analysis. The ratio in 2024 was also 1:10.7.

Total number of incidents of discrimination, including harassment

(S1-17_103a, AR 103-106)

We respond consistently to violations of our guidelines and applicable laws and standards, including, where appropriate, with actions under labor law. There was one reported case in the 2025 financial year.

Total amount of substantial fines, sanctions, and damages

(S1-17_103c, AR 103-106)

In 2025, fines totaling $30,000 were imposed on Gerresheimer.

Background information

(S1-17_103d, AR 103-106)

All whistleblowers, including our employees, have various channels at their disposal to report potential misconduct, which they can also do anonymously. The above number of complaints via our whistleblower system includes all reports. As anonymous reporting is possible, it is not possible to distinguish between employees and other stakeholders.

Incidents of serious human rights violations

(S1-17_104a-b)

In the 2025 reporting year there were no serious human rights incidents involving our own workforce. Accordingly, no fines, penalties, or compensation payments were recorded as a result of such incidents.

Health and safety

Strategy

As a manufacturing company, our top priority is the health and safety of our employees.

We have further specified this stance in the core principles adopted by the Management Board in our globally valid corporate policy on health and occupational safety:

- occupational safety is a top priority;
- we actively develop and promote a culture of health and safety;
- we require our managers to execute their leadership role in promoting occupational safety in a consistent and visible manner;
- all managers are required to behave in an exemplary manner and ensure that all employees are fully informed about instructions, legal requirements, hazards, and protective actions;
- we do not accept violations of safety rules at any level.

This company policy is available to all stakeholders on our website.

Management of impacts, risks, and opportunities

Material impacts, risks, and opportunities and their interaction with the strategy and business model—health and occupational safety

(S1.SBM-3_48b-c)

In the area of health and occupational safety, we identify the following material aspects that have a direct impact on our employees, our business model, and our reputation.

Risks

The greatest risk is posed by lost time incidents and work-related ill health. These can lead to serious physical and psychological harm to our employees, production downtime, high follow-up costs, and a negative impact on employee satisfaction and retention. Behavior-related incidents in particular, such as hand and finger injuries, which were the most common cause in 2024, require our constant attention. Unaddressed risks can also lead to reputational damage and legal consequences.

Opportunities

A proactive and excellent occupational safety culture offers significant opportunities. It contributes significantly to increasing employee satisfaction, motivation, and productivity. A safe working environment boosts our attractiveness as an employer, helps to attract and retain skilled workers, and reduces turnover costs. In addition, innovative safety solutions and processes can ensure operational efficiency and continuity of production.

Impact on the business model

Inadequate occupational safety can disrupt our supply chains, impair production capacities, and jeopardize compliance with customer requirements and legal regulations. Strong safety performance, on the other hand, strengthens our brand reputation, our competitiveness, and the trust of customers, investors, and the public, which in turn has a direct impact on our long-term business success. Reducing workplace accidents contributes directly to the achievement of our ESG targets.

Improving negative impacts on our own workforce - health and occupational safety

(S1-4_37-43, MDR-A_68a-e)

To address the identified risks and following the success of the two previous campaigns, we held our third global Occupational Safety Week in May 2025. The central theme of this year's campaign was “Safety—it’s in your hands!” Since hand and finger injuries were the most common cause of lost time incidents in 2024, the focus was on preventing these injuries.

Production facilities around the world actively participated and implemented a variety of activities. The program also included training courses and demonstrations on first aid, resuscitation, and firefighting. There were also activities on proper protective clothing, such as measuring feet for work shoes, as well as themed quizzes and guessing games that helped to anchor important lessons in the minds of our employees. At the same time, all teams published short reports on their activities, accompanied by pictures and videos, on our intranet.

A video featuring external speaker Brad Hurtig attracted particular attention. He lost both hands in a lost time incident involving a hydraulic press. Employees were given a vivid account of how this life-changing incident came about and how Brad has come to terms with his fate. The video clearly showed how a chain of small mistakes can lead to a dramatic event. Afterwards, employees discussed the hazards in their own working environment and ways to further reduce them.

The campaign raised awareness of a key safety risk and actively involved the workforce in prevention efforts.

Metrics and targets - occupational safety

Objectives for our own workforce - health and occupational safety

(S1-5_47a-c, MDR-T 80a-e)

We want to ensure that occupational safety is a focus topic at every production facility every day and that everyone works together to achieve this. We are convinced that, alongside robust processes, occupational safety benefits significantly from a strong safety culture and a high level of daily awareness. We want to work continuously toward this target with the objective of preventing every incident.

To create the appropriate framework for this, we have introduced a management system for occupational health and safety at all production facilities and had it certified according to ISO 45001.

We want to reduce our lost time incident rate (number of workplace accidents with an absence of more than one day per million hours worked) by 80% by 2028. This corresponds to a reduction in the lost time incident rate from 12.8 in the base year 2019 to 2.6 in 2028.

An overview of the targets with the respective base years can be found at the beginning of this report in the table “Overview of strategic key figures and targets”.

Key figures for our own workforce - health and occupational safety

(S1-14_88a-e)

Key figures on occupational safety are recorded and analyzed locally at the sites, and appropriate improvement actions are implemented. The key figures are reported monthly in our global reporting system and visualized in a so-called occupational safety dashboard for all production facilities, division managers, and the Management Board.

Overview of all key figures on occupational safety

	2024			2025		
Key Performance Indicator	Gerresheimer	Bormioli Pharma	Total	**Gerresheimer**	Method	Assumptions
Percentage of the company's own workforce who are covered by a health and safety management system based on legal requirements and/or recognized standards or guidelines	95.0%	100.0%	95.0%	100.0%	The key figure is calculated as the percentage of the total number of the company's own employees working at production facilities that have implemented a formal health and safety management system (H&S-MS). Current ISO 45001 certification of the respective site serves as proof of the existence of a recognized H&S-MS. Numerator: the number of the company's own employees (basis: annual average of FTE+) employed at ISO 45001-certified production facilities in scope for ISO 45001 certification. Denominator: the total number of the company's own employees at production facilities in scope for ISO 45001 certification (basis: annual average FTE+). The total number of employees (FTE+) is based on the annual averages of full-time equivalents, trainees, students, and temporary employees. Management is excluded. The annual average FTE+ is calculated based on the monthly employee figures for the entire reporting period. ISO 45001 certification must have been valid at the end of the reporting period.	It is assumed that all own employees at an ISO 45001-certified production facility are fully covered by the implemented H&S-MS (including all relevant processes, training, and risk assessments). The numbers of the company's own employees are based on data from the central HR department (People & Organization) and are assumed to be complete and correct. All production facilities are in scope for ISO 45001 certification and the respective workforce serves as reference.
Number of fatalities in the company's own workforce as result of work-related injuries and work-related ill health	–	–	–	–	Each production facility is required to report any workplace incident resulting in at least one day of absence to the central Global Operations & GMS department. Reports are submitted using a standardized global form. In addition, all workplace incidents at a site are recorded monthly in Infor. Each month, the incident reports submitted using the form are compared with the number of lost time incidents recorded in Infor, and any discrepancies are clarified. Fatalities resulting from work-related illnesses are determined and queried once a year in cooperation with the People & Organization department. The key figure refers exclusively to the organization's own workforce (including all employment agreements). Fatalities of temporary workers, contractors, or visitors are excluded.	It is assumed that all fatalities resulting from lost time incidents have been reported to the central Global Operations & GMS department in accordance with internal guidelines and recorded in Infor.

	2024			2025		
Key Performance Indicator	Gerresheimer	Bormioli Pharma	Total	**Gerresheimer**	Method	Assumptions
Number of fatalities as result of work-related injuries and work-related ill health of other workers working at the company's sites	–	–	–	–	We record the total number of fatalities among other workers (in particular temporary workers, employees of external companies/external contractors, and subcontractors) who died as a result of a work-related injury or illness that occurred while working at one of the organization's production facilities. We define "other workers" as all persons who are not directly employed by Gerresheimer but who work under our supervision and control at our sites. These are mainly temporary workers and employees of contractors or external companies. Our internal guidelines require site managers to immediately report any fatal incident involving an employee of an external company that occurs on site to the Global Operations & GMS department, regardless of the external company's internal reporting requirements.	Fatalities resulting from work-related illnesses of other workers are recorded if they occurred while they were working on Gerresheimer premises and were reported to the company during the reporting period. It is assumed that all fatalities resulting from work-related incidents involving other workers that occurred on one of our premises are reported to Global Operations & GMS in accordance with internal and contractual guidelines.
Number of recordable work-related accidents within our own workforce	135	12	147	121	Recording of the total number of workplace accidents involving our own employees that occur during working hours and result in at least one day of lost time (lost time incident, LTI). Incidents without lost time (medical treatment incidents, first aid incidents) are explicitly excluded. Recording is carried out systematically via Infor; every workplace accident resulting in at least one day of lost time is documented at the site in a critical incident report and reported to the Global Operations & GMS department. The monthly lost time incident figures recorded in Infor serve as a second data source for internal validation and ensure completeness and consistency with the official People & Organization data on lost time. The consolidated figures from Infor are used for reporting purposes.	It is assumed that all lost time incidents that meet the relevant definition have been recorded in accordance with internal guidelines and reported in Infor.
Rate of recordable work-related accidents within our own workforce (per million hours worked)	5.94	4.55	5.80	4.69	Calculation of the lost time incident rate (LTIR), i.e., the number of lost time incidents resulting in lost days per million hours worked. Calculation based on reported lost time incidents according to ([number of lost time incidents]/[theoretical hours worked]) x 1,000,000 Numerator (lost time incidents) The number of lost time incidents with lost days (LTI) within the company's own workforce (see method S1-14_04) that occurred in the reporting year. Only lost time incidents with at least one lost day are counted. Denominator (working hours): the total number of hours theoretically worked in the reporting year. The total number of employees for the calculation of hours is based on the annual averages of full-time equivalents, trainees, students, and temporary employees. Management is excluded.	Since the actual hours worked are not reliably recorded in a uniform manner across the company, a theoretical estimate of the annual hours worked per employee/full-time equivalent is used. It is assumed that a full-time equivalent equates to 1,840 hours worked per year (calculation: 8 hours/day × 5 days/week × 46 weeks/year). It is assumed that this standardized hourly basis of 1,840 hours per full-time equivalent is representative of the hours worked across all production facilities and all categories of employees recorded. The lost time incident data (numerator) is considered to be complete and correctly recorded in accordance with method S1-14_04.

Key Performance Indicator	2024 Gerresheimer	2024 Bormioli Pharma	2024 Total	2025 Gerresheimer	Method	Assumptions
Number of cases of recordable work-related ill health of employees	–	–	–	18	Recording of the total number of work-related illnesses (occupational illnesses) identified in the reporting period within the company's own workforce that are directly attributable to professional activities at Gerresheimer. The count includes all illnesses that have been recognized as occupational illnesses by the competent national authorities (e.g., professional associations, accident insurance companies) or that have been medically confirmed and are clearly directly related to the work performed in the organization. The data is collected once per year in cooperation with the People & Organization (HR) department. A case is attributed to the reporting year in which the official recognition or medical diagnosis/report of the work-related illness occurred, regardless of when the illness was caused.	We assume that Gerresheimer is not aware of all work-related illnesses that occur, as diagnosis and recognition are primarily the responsibility of external doctors and authorities. The reported figure is based on cases reported to and confirmed by the organization. The data from the annual People & Organization survey is considered complete in terms of the information available to the organization.
Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health, and fatalities from ill health	3,928	518	4,446	5,291	Recording of the total number of calendar days on which employees were unable to work due to work-related injuries (lost time incidents at work) or work-related illnesses during the reporting period. Days lost due to lost time incidents are recorded locally by the People & Organization department at each site. The aggregated days lost are consolidated monthly from each production facility in Infor. The sum of these aggregated monthly values is used for reporting purposes. Days lost due to work-related illnesses (occupational illnesses; see S1-14_06) are queried and recorded once a year by the People & Organization department. All days lost within the reporting period are recorded, even if the underlying event (lost time incident/illness) occurred in a prior year.	Days lost are counted as calendar days. The count begins the day after the lost time incident or the diagnosis of the work-related illness and ends on the day the employee clocks back in. We assume that local recording by People & Organization and aggregation in Infor ensures a complete and accurate representation of days lost due to work-related accidents. The number of days lost due to work-related illnesses is based on cases reported to the organization and confirmed in the annual survey conducted by People & Organization. It is assumed that this data represents the available basis. The figures for 2024 do not include days lost to work-related ill health.

Business conduct

Strategy

Material impacts, risks, and opportunities and their interaction with the strategy and business model

(SBM-3_48b-c)

The material impacts, risks, and opportunities relating to business conduct are summarized in the following table.

Overview of material impacts, risks, and opportunities

Short description of potential material impacts	Sub-topic	Sub-sub-topic	Type of materiality	Indication of whether and how the impacts, risks, or opportunities originate from or are connected to the company's strategy and business model	Reasonably expected time horizons for the impacts, risks, and opportunities	Indication of whether the company contributes to the material impacts through its activities or business relationships, with a description of the nature of the activities or business relationships involved
Integrity culture and compliance management: A globally established compliance management system, regular training sessions, and our Code of Conduct promote a culture of integrity, transparency, and accountability.	Corporate culture	NA	Positive impact	The impacts are related to Gerresheimer's strategy and business model.	Short-term (1 year)	Own operations in all geographic regions and production facilities of the company
Governance structures: The compliance function monitors adherence to rules and promotes rule-compliant decision-making at all levels.	Corporate culture	NA	Positive impact	The impacts are related to Gerresheimer's strategy and business model.	Short-term (1 year)	Own operations in all geographic regions and production facilities of the company
Embedding in corporate culture: Regular communication on compliant behavior, mandatory e-learning programs, and management's clear commitment strengthen awareness for responsible conduct.	Corporate culture	NA	Positive impact	The impacts are related to Gerresheimer's strategy and business model.	Short-term (1 year)	Own operations in all geographic regions and production facilities of the company
Lack of awareness at the operational level: Despite training programs, insufficient awareness among individual employees may lead to policy violations or ineffective prevention actions.	Corporate culture	NA	Negative impact	The impacts are related to Gerresheimer's strategy and business model.	Short-term (1 year)	Own operations in all geographic regions and production facilities of the company
Anti-corruption and business conduct: Clear policies on anti-corruption, conflicts of interest, and gift guidelines minimize risks.	Corruption and bribery	Avoidance and detection, including training	Positive impact	The impacts are related to Gerresheimer's strategy and business model.	Short-term (1 year)	Own operations in all geographic regions and production facilities of the company
Unintentional violations due to cultural differences: In international markets, differing views on gifts, invitations, or business etiquette may lead to misunderstandings and unintentional breaches of regulations.	Corruption and bribery	Incidents	Negative impact	The impacts are related to Gerresheimer's strategy and business model.	Short-term (1 year)	Business relationship in the upstream value chain in all geographic regions

Actions to manage the material impacts, risks, and opportunities related to business conduct and corporate culture

(G1-1_9, MDR-P_65, AR1)

The Code of Conduct for Gerresheimer Group employees provides binding guidelines for acting with integrity, responsibility, and in compliance with the law in everyday working life. It expresses our corporate values and fundamental attitudes and creates a clear framework for employees worldwide, regardless of their function, position, or site.

The Code of Conduct specifies the expectations for fair conduct in dealing with colleagues, business partners, customers, authorities, and the public. It encompasses both legally binding standards and voluntary corporate principles and serves to promote a respectful and open corporate culture.

The declared objective is to strengthen personal integrity and mutual responsibility within the company, minimize risks, and secure the long-term trust of internal and external stakeholders, in particular employees, business partners, and investors.

The Code of Conduct is binding for all employees of the Gerresheimer Group and is regularly revised to take account of legal developments and societal expectations. New employees are familiarized with its contents as part of their induction training.

Moreover key elements of the Code of Conduct are included in training programs and guidelines for managers. Compliance with the principles is monitored by the Compliance Management System (CMS) and violations are sanctioned.

In addition to the Code of Conduct, our company has a number of other specific guidelines for which the respective departments are responsible. Together, they form the framework for acting with integrity and in compliance with the law. For strategically important suppliers, the Supplier Code of Conduct is mandatory. The guidelines are aligned with international standards such as the principles of the UN Global Compact and actively involve internal and external stakeholders through dialogue formats, audits, and assessments. The Code of Conduct and the supplementary guidelines are also available online.

Furthermore Group Legal & Compliance is responsible for the global Compliance Management System, focusing on the areas of antitrust law, anti-corruption, trade compliance, insider trading, and data protection.

Management of impacts, risks, and opportunities

Compliance, culture of integrity, and corruption prevention

(G1_1-10a–h, G1_3-18-21, MDR-A_68-69)

The identification, reporting, and investigation of potential Code of Conduct violations are managed by our group-wide CMS and supported by internal controls as well as audits.

The Gerresheimer Group Management Board is responsible for implementing and optimizing the CMS. It is expressly committed to promoting a culture of compliance and creates the structural and organizational conditions for its sustainable anchoring in the company.

The CMS is managed by Group Legal & Compliance. This department is responsible for managing, coordinating, and controlling Group-wide compliance activities. The department is supported by an international network of decentralized compliance officers in the divisions and national companies. The function reports regularly to the statutory bodies on risks, actions, and substantial developments.

The CMS follows a risk-based approach. It is designed to preventatively avoid potential violations in the areas of anti-corruption, antitrust law, data protection, trade compliance, and insider trading, to detect them at an early stage through suitable control mechanisms, and to address them with effective responses if necessary. We pursue a zero-tolerance approach towards proven Code of Conduct violations, regardless of whether they are caused internally or by external third parties. The objective is to protect corporate integrity and to avoid damage related to criminal law, liability, or reputation.

In the context of BaFin and internal investigations, it was determined that certain employees violated internal policies and IFRS regulations. Based on these findings, we have initiated measures to address identified weaknesses and to strengthen our internal control system and risk management system. These measures also include increasing staffing in the Internal Audit and Compliance departments. The latter will, in the future, also be responsible for risk management. These findings and identified risks in connection with compliance violations will be taken into account as part of the materiality assessment for the 2026 financial year.

Prevention

The basis for this is our binding Code of Conduct, which applies to all employees, including managers, and is supplemented by internal control mechanisms such as the approval and dual control principles, particularly in sensitive areas such as purchasing and sales. A key focus is on prevention through mandatory and regularly updated training in high-risk functions, for example on anti-corruption guidelines or data protection. By the deadline of November 30, 2025, for example, 91% (2024: 74%) of relevant

employees had participated in general compliance training and 94% (2024: 79%) in data protection training. The clear definition of permissible and impermissible benefits is an integral part of this training. Training programs and risk analyses are conducted annually. The whistleblower system is available to employees permanently and at any time.

Detection

To detect and address potential violations of rules, we rely on internal audits, regular compliance risk analyses, and action plans based on these analyses. The scope of these actions extends to all of our own business activities in all geographic markets and at all sites, as well as to the upstream and downstream value chain where relevant. In addition, several reporting channels are available, including a whistleblower system that enables employees worldwide as well as external third parties (e.g., suppliers or customers) to report suspected cases confidentially or anonymously. All incoming reports, of which there were 65 in 2025 (2024: 24; 2023: 10), are investigated by Group Legal & Compliance and the internal audit department. Of the 65 reports of potential violations, 24 were categorized as fraud, 21 as employee matters, 4 as occupational health and safety, 4 as data protection, and 10 as other categories. From these 65 reports, 53 investigations were initiated. During the fiscal year, 40 investigations were successfully completed. Further information can be found in our consolidated financial statements.

To ensure the objectivity of the investigations, the functions responsible for the investigation are organizationally independent of the respective management structures that may be the subject of the audit. The compliance function and the internal audit department report directly to management or the Audit Committee of the Supervisory Board and thus operate outside of operational line responsibility. The increase in reported cases compared to prior years is seen as a positive sign of growing confidence in the effectiveness of the CMS.

Remediation

Confirmed violations result in consistent actions, regardless of whether the behavior was subjectively in the interest of the company. The incident is investigated immediately and objectively to enable clarification of the facts free from operational influences. In the event of confirmed violations, disciplinary actions may be imposed depending on the severity of the offense, ranging from a warning to termination without notice.

The results of the investigation are incorporated into the review and adjustment of internal processes, guidelines, and control mechanisms in order to remedy the causes of the violation and prevent it from happening again. In addition, the relevant governing bodies, such as the Management Board and the Supervisory Board, are informed of relevant investigation results to ensure transparency and accountability and to define appropriate remedial measures.

We do not tolerate any unlawful behavior. The effectiveness of the CMS is regularly evaluated and further developed as needed, for example, as a result of changing legal requirements or based on new risk insights. A compliance roadmap outlining improvement measures as well as planned actions and changes is discussed with the Management Board and the Audit Committee. The focus is on a practical, risk-oriented, and internationally compatible system that views compliance as an integral part of responsible corporate governance.

Reporting system and whistleblower culture

We are committed to a transparent, integrity-driven corporate culture in which potential misconduct can be identified at an early stage and dealt with in a legally compliant manner. We provide a digital whistleblower system to enable us to receive reports of violations of applicable law or internal regulations securely and effectively.

The system enables employees, business partners, and external third parties to report possible violations of rules in a structured, confidential, and, if desired, completely anonymous manner. Protecting the identity of whistleblowers is a central element of the system, in accordance with the provisions of the EU Whistleblower Directive and the German Whistleblower Protection Act (HinSchG). We consistently protect whistleblowers who report suspected misconduct in good faith from reprisals. The rules of procedure for handling reports and protecting whistleblowers are designed to ensure that employees who make a report do not have to fear any disadvantages. The confidentiality of whistleblowers is a priority, and reports are handled in accordance with strict data protection requirements. In accordance with the rules of procedure, this applies regardless of whether a reported suspicion is later confirmed or not.

The system is accessible around the clock via the company website, available in multiple languages, and intuitive to use. It is open to both employees and external stakeholders worldwide. Reports can be submitted and tracked at any time. A secure inbox also allows for data-protection-compliant communication between whistleblowers and the processing center.

Upon receipt of a report, the responsible department reviews the facts. If necessary, the internal audit department or external specialists are involved. If misconduct is confirmed, labor, civil, or legal actions are initiated, depending on the severity.

Group Legal & Compliance regularly reports aggregated data on reports, such as the type of report, processing status, or response actions, to the Management Board. In addition, the processes are continuously reviewed for effectiveness, legal compliance, and user-friendliness.

In the reporting year, the whistleblower system was technically optimized, for example by including additional languages, and integrated into company-wide compliance training with accompanying digital training courses. The objective is to enable low-threshold use, raise awareness of whistleblower rights, and strengthen trust in the system.

Training and awareness
We raise awareness of compliance-related topics through a structured and risk-based training program. This serves to enable compliance with our principles of conduct throughout the organization. All new employees receive Code of Conduct training. Regular in-depth training courses and awareness formats are offered at periodic intervals for relevant target groups.

The target group for the in-depth training courses includes

- managers
- employees in key positions (e.g., purchasing, sales, logistics)
- new employees as part of the onboarding process.

In addition, we also include members of the Executive Management in our compliance training programs. These training courses focus in particular on their supervisory and control duties with regard to integrity, anti-corruption, compliance.

The frequency of training is adapted to the respective compliance risks and the roles of the employees. It is adjusted based on root-cause analyses of substantiated Code of Conduct violations and/or periodically based on risk assessments. Participation in an introductory compliance training course is mandatory for all new employees. Regular refresher training courses are held at periodic intervals for relevant target groups.

The scope and depth of coverage vary depending on the target group to ensure maximum relevance. The training courses are held both in person and digitally and cover the following key topics:

- corruption prevention
- conflicts of interest
- data protection and IT security.

In the 2025 reporting year, around 87% (2024: 74%) of the identified functions with an increased risk of corruption took part in mandatory anti-corruption training. We have thus almost achieved our objective of complete coverage and are pursuing a continuous increase in the training rate through targeted retraining and refresher programs.

Resources
Resources for the actions mentioned are provided by a dedicated compliance team. Financial expenses are mainly allocated to OpEx (training, systems, personnel costs). CapEx shares are marginal and mainly relate to capital expenditure on digital reporting systems.

Metrics and targets

Strategic objectives for promoting integrity
(MDR-T_80a-j)

Our sustainability strategy was comprehensively revised in the 2025 financial year. In the process, the objectives in the areas of compliance and integrity were further developed and made specifically measurable. The objectives contribute to promoting a value-based corporate culture, avoiding corruption and bribery risks, and ensuring compliant behavior along the entire value chain.

Our compliance objectives are directly linked to overarching corporate principles such as integrity and responsible conduct. They operationalize the strategic objective of enabling maximum transparency and compliant behavior in all business processes.

The following measurable objectives apply:

- 95% of all employees with an email address complete Code of Conduct training (absolute target, measured as a percentage of employees with an email address)
- 100% of employees identified as risk functions participate in specific anti-corruption training
- zero tolerance for corruption and bribery, measured by the number of reported and confirmed violations (target value: 0 cases)

The targets apply to all Group companies worldwide, including all domestic and international sites.

No base year, target year, or interim targets apply to these objectives, as they are coverage targets to be achieved annually and are not measured relative to a baseline value. Progress is assessed directly on the basis of annual target achievement. As the Code of Conduct coverage target was adopted for the first time in 2025, no survey on target achievement was conducted in this financial year.

The target definition is based on international standards, in particular the UN Global Compact (Principles 10 and 11) and the OECD Guidelines for Multinational Enterprises.

Data is collected via central learning management systems (LMSs), internal audit reports, and anonymized whistleblower statistics, among other sources. Relevant assumptions relate in particular to the continuous availability of training platforms and the correct assignment of risk functions.

As these are governance-related objectives, the target values are not based on scientific scenarios, but on best practice standards for governance compliance and international frameworks (e.g., ISO 37001 anti-bribery management systems).

The compliance targets were revised with the involvement of the People & Organization function, and the Sustainability Council and were submitted to the Executive Board for approval as part of the revised sustainability strategy.

With the 2025 strategy revision, key figures were defined in quantitatively measurable terms for the first time. Previous qualitative target descriptions (e.g., raising awareness among all employees) were replaced by precise key figures (e.g., 95% participation rate). Data collection was moved to the central Learning

Management System to increase comparability and transparency.

Progress is monitored annually through compliance reporting to the Management Board and the Supervisory Board. Key figures are included in the Sustainability Report and verified by internal audits.

Legally binding convictions and fines

(G1_4-24a)

In the 2025 reporting year, no fines, convictions, or non-monetary sanctions were imposed on Gerresheimer in connection with corruption or bribery.

Actions in the event of violations of internal guidelines

(G1_4-24b)

Actions in the case of violations are taken in accordance with the CMS.

Number of confirmed cases of corruption or bribery

(G1-4_25a-d)

There were no confirmed cases of corruption or bribery at our company during the reporting period.

Key figures for EU Taxonomy reporting

Proportion of turnover from products or services associated with taxonomy-aligned economic activities – disclosure covering year 2025

Financial year N		2025		Substantial Contribution						DNSH (“Does not significantly harm”)									
Economic activities (1)	Code(s) (2)	Absolute turnover (3) k EUR	Proportion of turnover 2025 (4) %	Climate change mitigation (5) %	Climate change adaptation (6) %	Water (7) %	Pollution (8) %	Circular Economy (9) %	Biodiversity (10) %	Climate change mitigation (11) Y/N	Climate change adaptation (12) Y/N	Water (13) Y/N	Pollution (14) Y/N	Circular Economy (15) Y/N	Biodiversity (16) Y/N	Minimum safeguards (17) Y/N	Proportion of Taxonomy aligned (A.1.) or eligible (A.2) turnover, year (2024) (18) %	Category enabling activity (19) E	Category transitional activity (20) T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		n. a.	n. a.														0		
thereof Enabling		n. a.	n. a.														0		
thereof Transitional		n. a.	n. a.														0		
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Manufacture of plastic packaging goods	CE 1.1	568,589	24.50														19.78		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		568,589	24.50														19.78		
A. Turnover of Taxonomy eligible activities (A.1+A.2)		568,589	24.50														19.78		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES			0.00																
Turnover of Taxonomy-non-eligible activities		1,752,301	75.50														80.22		
TOTAL		**2,320,885**	**100**														**100**		

Proportion of CapEx from products or services associated with taxonomy-aligned economic activities – disclosure covering year 2025

Financial year N	2025			Substantial Contribution						DNSH ("Does not significantly harm")									
Economic activities (1)	Code(s) (2)	Absolute CapEx (3) k EUR	Proportion of CapEx 2025 (4) %	Climate change mitigation (5) %	Climate change adaptation (6) %	Water (7) %	Pollution (8) %	Circular Economy (9) %	Biodiversity (10) %	Climate change mitigation (11) Y/N	Climate change adaptation (12) Y/N	Water (13) Y/N	Pollution (14) Y/N	Circular Economy (15) Y/N	Biodiversity (16) Y/N	Minimum safeguards (17) Y/N	Proportion of Taxonomy aligned (A.1.) or eligible (A.2) CapEx, year (2024) (18) %	Category enabling activity (19) E	Category transitional activity (20) T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		n.a	n.a														n. a.		
Of which Enabling		n.a	n.a														n. a.		
Of which Transitional		n.a	n.a														n. a.		
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Manufacture of plastic packaging goods	CE 1.1.	36,965	9.84														6.68		
Transport by motorbikes, passenger cars and light commerical vehicles	CCM 6.5 CCA 6.5	995	0.26														0		
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3 CCA 7.3	602	0.16														0.54		
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5 CCA 7.5	0	0.00														0.01		
Installation, maintenance and repair of renewable energy technologies	CCM 7.6 CCA 7.6	0	0.00														0.38		
Production of alternative water resources for purposes other than human consumption	CE 2.2	8	0.00														0.00		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		38,520	10.26														7.61		
A. CapEx of Taxonomy eligible activities (A.1+A.2)		38,520	10.26														7.61		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities		337,176	89.74														92.39		
TOTAL		**375,746**	**100**														**100**		

Proportion of OpEx from products or services associated with taxonomy-aligned economic activities – disclosure covering year 2025

Financial year N		2025		Substantial Contribution						DNSH (“Does not significantly harm”)									
Economic activities (1)	Code(s) (2)	Absolute OpEx (3) k EUR	Proportion of OpEx 2025 (4) %	Climate change mitigation (5) %	Climate change adaptation (6) %	Water (7) %	Pollution (8) %	Circular Economy (9) %	Biodiversity (10) %	Climate change mitigation (11) Y/N	Climate change adaptation (12) Y/N	Water (13) Y/N	Pollution (14) Y/N	Circular Economy (15) Y/N	Biodiversity (16) Y/N	Minimum safeguards (17) Y/N	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) OpEx, year (2024) (18) %	Category enabling activity (19) E	Category transitional activity (20) T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		n. a.	n. a.														0.00		
Of which Enabling		n. a.	n. a.														0.00		
Of which Transitional		n. a.	n. a.														0.00		
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0	0.00														0.00		
A. OpEx of Taxonomy eligible activities (A.1+A.2)		0	0.00														0.00		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES			0.00																
OpEx of Taxonomy-non-eligible activities		157,449	100																
TOTAL		**157,449**	**100**																

Proportion of turnover from goods or services per environmental objective — disclosure for 2025

	Proportion of turnover/Total turnover	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0.0%	0.0%
CCA	0.0%	0.0%
WTR	0.0%	0.0%
CE	0.0%	24.5%
PPC	0.0%	0.0%
BIO	0.0%	0.0%

Proportion of CapEx from goods or services per environmental target – disclosure for 2025

	Proportion of CapEx/Total CapEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0.0%	0.4%
CCA	0.0%	0.4%
WTR	0.0%	0.0%
CE	0.0%	9.8%
PPC	0.0%	0.0%
BIO	0.0%	0.0%

Proportion of OpEx from goods or services per environmental target – disclosure for 2025

	Proportion of OpEx/Total OpEx	
	Taxonomy-aligned per objective	Taxonomy-eligile per objective
CCM	0.0%	0.0%
CCA	0.0%	0.0%
WTR	0.0%	0.0%
CE	0.0%	0.0%
PPC	0.0%	0.0%
Organic	0.0%	0.0%

Nuclear and fossil gas related activities

Row	**Nuclear energy related activities**	
1	The company carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	No
2	The company carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	No
3	The company carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	No
	Fossil gas related activities	
4	The company carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	Yes
5	The company carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	No
6	The company carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	No

We operate a combined heat and power plant (CHP) for our own use at one site in Germany. For this reason, the fourth criterion in reporting form 1 was answered with “Yes.” If one of the criteria in reporting form 1 is relevant, this means that the four other reporting forms must also be completed. However, since we report on revenue for the Taxonomy Regulation and we do not generate any revenue with the CHP plant, the remaining reporting forms would only contain zero reports. For reasons of practicability, we have therefore decided not to report the remaining reporting forms.

Assurance Report of the Independent German Public Auditor on a Limited Reasonable Assurance Engagement in Relation to the Separate Group Non-financial Statement

To the Gerresheimer AG, Duesseldorf

Assurance Conclusion

We have conducted a limited assurance engagement on the separate group non-financial statement of Gerresheimer AG prepared to comply with Articles 315b and 315c HGB in connection with articles 289b to 289e HGB to a separate group non-financial statement including the disclosures contained in this statement to fulfil the requirements of Article 8 of Regulation (EU) 2020/852 (hereinafter referred to as „ the group non-financial reporting“) for the financial year from 1. December 2024 to 30. November 2025.

The prior year's comparative figures are not subject to our assurance engagement.

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the accompanying group non-financial reporting for the financial year from 1. December 2024 to 30. November 2025 is not prepared, in all material respects, in accordance with Articles 315b and 315c HGB in connection with articles 289b to 289e HGB and the requirements of Article 8 of Regulation (EU) 2020/852 as well as with the supplementary criteria presented by the executive directors of the Company.

We do not express an assurance conclusion on the prior year's comparative figures.

Basis for the Assurance Conclusion

We conducted our assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised): Assurance Engagements Other Than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board (IAASB).

The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities under ISAE 3000 (Revised) are further described in the section "German Public Auditor's Responsibilities for the Assurance Engagement on the group non-financial reporting".

We are independent of the entity in accordance with the requirements of European law and German commercial and professional law, and we have fulfilled our other German professional responsibilities in accordance with these requirements. Our audit firm has applied the requirements for a system of quality control as set forth in the IDW Quality Management Standard issued by the Institut der Wirtschaftsprüfer [Institute of Public Auditors in Germany] (IDW*): Requirements for Quality Management in the Audit Firm (IDW QMS 1 (09.2022))*. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusion.

Emphasis of Matter- Principles for the preparation of the group non- financial Reporting

Without modifying our assurance conclusion, we refer to the disclosures in the group non-financial re-porting, in which the principles for the preparation of the group non-financial reporting are described. According to these, the Company has applied the European Sustainability Reporting Standards (ESRS) to the extend specified in section “General basis for the preparation of the report” of the group non-financial reporting.

Responsibilities of the Executive Directors and the Supervisory Board for the group non-financial reporting

The executive directors are responsible for the preparation of group non-financial reporting in accordance with the applicable German legal and European requirements as well as with the supplementary criteria presented by the executive directors of the Company and for designing, implementing and maintaining such internal controls that they have considered necessary to enable the preparation of a group non-financial reporting in accordance with these requirements that is free from material misstatement, whether due to fraud (i.e., fraudulent sustainability reporting in the group non-financial reporting) or error.

This responsibility of the executive directors includes establishing and maintaining the materiality assessment process, selecting and applying appropriate reporting policies for preparing the group non-financial reporting, as well as making assumptions and estimates and ascertaining forward-looking information for individual sustainability-related disclosures.

The Supervisory Board is responsible for overseeing the process for the preparation of the group non-financial reporting.

Inherent Limitations in Preparing the group non-financial reporting

The applicable German legal and European requirements contain wording and terms that are subject to considerable interpretation uncertainties and for which no authoritative, comprehensive interpretations have yet been published. As such wording and terms may be interpreted differently by regulators

or courts, the legality of measurements or evaluations of sustainability matters based on these interpretations is uncertain.

These inherent limitations also affect the assurance engagement on the group non-financial reporting.

German Public Auditor's Responsibilities for the Assurance Engagement on the group non-financial reporting

Our objective is to express a limited assurance conclusion, based on the assurance engagement we have conducted, on whether any matters have come to our attention that cause us to believe that the group non-financial reporting has not been prepared, in all material respects, in accordance with the applicable German legal and European requirements and the supplementary criteria presented by the company's executive directors, and to issue an assurance report that includes our assurance conclusion on the group non-financial reporting.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised), we exercise professional judgment and maintain professional skepticism. We also:

- obtain an understanding of the process used to prepare the group non-financial reporting, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the group non-financial reporting.
- identify disclosures where a material misstatement due to fraud or error is likely to arise, design and perform procedures to address these disclosures and obtain limited assurance to support the assurance conclusion. The risk of not detecting a material misstatement resulting from fraud is higher than the risk of not detecting a material misstatement resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. In addition, the risk of not detecting a material misstatement in information obtained from sources not within the entity's control (value chain information) is ordinarily higher than the risk of not detecting a material misstatement in information obtained from sources within the entity's control, as both the entity's executive directors and we as practitioners are ordinarily subject to restrictions on direct access to the sources of the value chain information.
- consider the forward-looking information, including the appropriateness of the underlying assumptions. There is a substantial unavoidable risk that future events will differ materially from the forward-looking information.

Summary of the Procedures Performed by the German Public Auditor

A limited assurance engagement involves the performance of procedures to obtain evidence about the sustainability information. The nature, timing and extent of the selected procedures are subject to our professional judgment.

In performing our limited assurance engagement, we:

- evaluated the suitability of the criteria as a whole presented by the executive directors in the group non- financial reporting.
- inquired of the executive directors and relevant employees involved in the preparation of the group non-financial reporting about the preparation process, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the group non-financial reporting, and about the internal controls relating to this process.
- evaluated the reporting policies used by the executive directors to prepare the group non-financial reporting.
- evaluated the reasonableness of the estimates and related information provided by the executive directors. If, in accordance with the ESRS, the executive directors estimate the value chain information to be reported for a case in which the executive directors are unable to obtain the information from the value chain despite making reasonable efforts, our assurance engagement is limited to evaluating whether the executive directors have undertaken these estimates in accordance with the ESRS and assessing the reasonableness of these estimates, but does not include identifying information in the value chain that the executive directors were unable to obtain.
- performed analytical procedures and made inquiries in relation to selected information in the group non-financial reporting.
- considered the presentation of the information in the group non-financial reporting.
- considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the group non-financial reporting.

Restriction of use

We draw attention to the fact that the assurance engagement was conducted for the Company's purposes and that the assurance report is intended solely to inform the Company about the result of the assurance engagement. Consequently, it may not be suitable for any other purpose than the aforementioned. Accordingly, the assurance report is not intended to be used by third parties for making (financial) decisions based on it. Our responsibility is to the Company alone. We do not accept any responsibility to third parties. Our assurance conclusion is not modified in this respect.

Engagement terms

This engagement is based on the “Special Terms and Conditions of BDO AG Wirtschaftsprüfungsgesellschaft” dated January 1, 2024, agreed with the Company as well as the „General Engagement Terms for Wirtschaftsprüferinnen, Wirtschafts-prüfer and Wirtschaftsprüfungsgesellschaften (German Public Auditors and Public Audit Firms)“ dated July 1, 2025, issued by the IDW (www.bdo.de/engagement-terms-conditions).

Cologne, June 29, 2026

BDO AG Wirtschaftsprüfungsgesellschaft

Christian Winkler Viola Möller

Wirtschaftsprüfer

Imprint

Publisher
Gerresheimer AG
Peter-Müller-Straße 3
40468 Duesseldorf
Germany
Phone +49 211 6181-00
Fax +49 211 6181-295
E-mail info@gerresheimer.com
www.gerresheimer.com

Concept und layout
Kirchhoff Consult GmbH, Hamburg, Germany

Text
Gerresheimer AG, Duesseldorf, Germany

Photos
Gerresheimer AG, Duesseldorf, Germany