

CSRD-Report

BBC Cellpack GmbH

| | |
|--------------------------------|---------|
| Year | 2023 |
| Performance Counter Set | ESRS |
| Contact | Germany |

ESRS 2 BP-1

ESRS2-5.

ESRS2-5. (a)

This report for the reporting year 2023, which is based on the requirements of the EFRAG ESRS, applies to BBC Cellpack GmbH HRB 723237 and covers the requirements of future CSRD reporting.

ESRS2-5. (b)

Content:

1. ESRS2 General Disclosures [Page 2 to Page 22]
2. Environmental disclosures ESRS E1 [page 22 to page 34] and ESRS E5 [page 34 to page 41]
3. Social disclosures ESRS S1 [page 41 to page 57] and ESRS S3 [page 57 to page 62]
4. Governance related disclosures ESRS G1 [page 62 to page 70]

RS2 to 5. (b. i.

All disclosures are based on the extent of the consolidation as disclosed in the financial report of BBC Cellpack GmbH, headquartered in Waldshut-Tiengen HRB 723237.

This includes the two German sites in Waldshut-Tiengen and Radeberg. There is a production facility at both locations, and the administration and management are in Tiengen.

All German employees of the GmbH or all departments including the German Sales Organization are considered.

The foreign sales organizations do not belong to the scope of consolidation, they are assigned as 100% subsidiaries of the Swiss Behr Bircher Cellpack BBC AG and are therefore not considered in CSRD reporting.

ESRS2-5. (c)

The double materiality of BBC Cellpack GmbH was determined and presented in the form of a materiality matrix. For this purpose, impact materiality and financial materiality were considered separately and quantitatively evaluated. Materiality is the identification and prioritization of the relevant sustainability fields of action or disclosure obligations in the areas of "Environment"(E), "Social"(S) and "Governance"(G).

The main areas of disclosure and sustainability are essential for the strategic development of BBC Cellpack GmbH and for sustainability reporting within the framework of the CSRD.

The methodological approach to identify the key areas of action follows the requirements of the Corporate Sustainability Reporting Directive (CSRD) of the European Union, which is elaborated in the EFRAG regulations in ESRS 1 and ESRS 2. This procedure complies with the requirements and specifications of the European Union.

The result is a "double" materiality matrix.

With the development and presentation of this matrix, BBC Cellpack GmbH ensures compliance with the relevant requirements in ESRS 1 and ESRS 2. BBC Cellpack GmbH also uses all the results of the analyses carried out to take strategic measures for its own sustainability.

Wherever possible, we look at the upstream and downstream value chain, especially when determining GHG Scope 3 emissions. In all cases, we map the value chain from Tier 1 via BBC Cellpack GmbH to the first customer in the customer's value chain.

All necessary inputs and data have been determined according to the requirements of the relevant or mandatory ESRS standards of the EFRAG standard and are verified by supporting documents, calculation disclosure and other sources.

Procedure in detail:

The BBC Cellpack's material impact, risk and opportunity assessment process is based on a combination of qualitative and quantitative methodologies, taking into account both the short- and long-term impacts on the company and its stakeholders.

All IROs were evaluated in detail. All assessments comply with the requirements of the ESRS.

The following sections provide a detailed description of the methodology:

Assessment of the materiality of negative impacts:

1. Identification of impacts:
 - Capture all actual or potential negative impacts that the company has on people and the environment, including its own operations and the upstream and downstream value chain.
2. Evaluation criteria:
 - Extent: The size or intensity of an impact is rated on a scale from 1 (low) to 4 (high).
 - Scope: The range or spectrum of impact is also rated on a scale of 1 to 4.
 - Immutability: The ability to reverse or mitigate the impact is evaluated. A higher rating (closer to 4) here means that the impact is severe or irreversible.

3. Summation:

- The assessments for extent, scope, and immutability are added together to provide an overall assessment of the severity of each negative impact.

4. Determination of the threshold value:

- The threshold value of all effects is determined after the calculation. The median of all calculated impacts is used. Any impact above the threshold is considered significant.

Assessment of the materiality of positive impacts:

5. Identification of impacts:

- Collecting all actual or potential positive impacts that the company has on people and the environment.

6. Evaluation criteria:

- Extent and scope: The assessment is analogous to the negative impacts.
- Probability: The probability of the potential positive effects occurring is evaluated on a scale of 0.2 (unlikely) to 0.8 (very likely).

7. Summing up the actual positive impact:

- The sum of the scale and scope assessment.

8. Determination of the threshold value:

- The threshold value of all effects is determined after the calculation. The median of all calculated impacts is used. Any impact above the threshold is considered significant.

General procedure:

9. The process includes a due diligence process based on the United Nations Principles on Business and Human Rights and the OECD Guidelines to ensure that the negative impacts are adequately assessed and addressed.

10. When assessing potential negative impacts on human rights, priority is given to the severity of the impacts over their likelihood.

Application in the company:

11. BBC Cellpack uses this process to provide a sound basis for determining the disclosures in its sustainability statement.

12. The results of this process are regularly reviewed to ensure the accuracy and timeliness of the assessments and to ensure that they reflect both the internal priorities of the company and the expectations of stakeholders.

Assessment of the materiality of risks:

13. Identification of risks:

- Identify all negative sustainability aspects that could have a financial impact on the company, including those from its own operations and the entire value chain.

14. Severity and Probability:

- Assessment of the level of risk on a scale of 1 (low) to 4 (high).
- Determination of the probability of this risk occurring is based on a scale of 0.2 to 0.8.

15. Multiplicative linking:

- Multiply the cumulative assessment of magnitude by probability to determine the overall materiality of the risk.

16. Determination of the threshold value:

- The threshold value of all risks and opportunities is determined after the calculation. The median of all calculated risks and opportunities is used. All risks and opportunities above the threshold are considered material.

Assessment of the financial materiality of opportunities:

17. Identification of opportunities:

- Identifying all positive sustainability aspects that have the potential to create financial opportunities for the company, such as increased efficiency, market growth or innovation.

18. Extent, scope and probability:

- Rating the magnitude of the opportunity on a scale of 1 (low) to 4 (high).
- Evaluation of the probability that the opportunity will be realized is based on a scale of 0.2 to 0.8.

19. Multiplicative linking:

- Multiply the cumulative assessment of magnitude by probability to determine the overall materiality of the opportunity.

20. Determination of the threshold value:

- The threshold value of all risks and opportunities is determined after the calculation. The median of all calculated risks and opportunities is used. All risks and opportunities above the threshold are considered material.

General procedure for both assessments:

21. In both cases, the process incorporates historical data, current trends, and future forecasts to provide a comprehensive assessment.

22. Dependencies on natural, human and social resources are also integrated into the assessment, as these can be key drivers of financial risks and opportunities.

23. The process is designed to be reviewed and updated on a regular basis to ensure that financial materiality assessments accurately reflect the realities of the company and its environment.

Application in the company:

24. The process is designed to be flexible to respond to changes in the market or the environment, and robust enough to ensure consistent valuation.

25. The results of this assessment are integrated into the company's strategic planning and risk management and communicated in the Sustainability Statement.

ESRS2-5. (d)

We have not made use of the possibility to deliberately omit certain information relating to intellectual property, know-how or results of innovation in this report, to the extent necessary for this report.

ESRS2-5. (e)

ESRS 2 BP-2

ESRS2-9.

ESRS2-9. (a)

For the medium- and long-term time horizons given elsewhere, we adhere to the requirements of ESRS 1 Section 6.4 and have not chosen our own definitions here.

ESRS2-9. (b)

ESRS E1:

In the CSRD report for 2023, we look at BBC Cellpack GmbH with its two production sites in Germany regarding Scope 1, 2 and 3 emissions.

Scope 3 emissions are only considered in the supply chain up to Tier 1 (transport) and up to the first customer (transport). In addition, we do not have sufficient information about the supply chain.

The CO2 emissions of the material from the supply chain at Scope 3 are determined based on a Pareto analysis for the 80% main quantity of raw materials procured, for which we determine the CO2 emissions in the production of these raw materials, not via LCA considerations of the individual articles, as there would be over 12,000 LCAs to be considered here, which BBC Cellpack GmbH cannot provide.

The Scope 3 emissions include the travel activities of all GmbH employees, including the employees of the BBC Cellpack GmbH sales organization, as well as CO2 emissions from material delivery from all global Tier 1 suppliers, as well as CO2 emissions from product delivery to the first customer globally.

In the case of Scope 3, we also look at the CO2 emissions of employees at the two German sites for commuting to and from work and globally all air travel.

On the basis of an evaluation carried out, we exclude all other potential Scope 3 emissions that have not been considered from our overall assessment.

ESRS S1 and other disclosure requirements from our materiality matrix and the fields of action identified therein:

Here we look at the entire German organization of BBC Cellpack GmbH, including the sales organization insofar as it belongs to the German GmbH.

General demarcation:

For measures and corporate programs within the framework of our ESG activities, we consider the entire German GmbH organization, including the sales organizations, for all fields of action.

ESRS2-10.

ESRS2-10. (a)

The CO2 emissions of the material from the Scope 3 supply chain, which we determined based on a Pareto analysis for the 80% main quantity of raw materials purchased, were determined using information from relevant material databases, which are shown in detail in the calculations of these GHG emissions.

For this purpose, the purchasing department provided the data of all approx. 12,000 different materials/goods purchased in the year under review from the ERP system in full and divided them into 21 different material classes (e.g. aluminum, copper parts, steel parts, various plastics, resins, wood, etc.).

In each material class, the total weight of all deliveries included in the class in the year under review was determined and the CO2 emission factor for the largest proportion of material in each class was determined (from databases). Where there were several CO2 emission factors, the largest was taken.

After that, the weights of each material class were evaluated with the CO2 factor and the proportionate CO2 emissions to produce these material weights in each class were calculated. And from the CO2 emissions to produce the delivered weights of each material class, the total sum of all materials delivered in the reporting year was estimated.

Since we purchased approximately 12,000 different materials/goods for the manufacture of our products in the year under review, it was not possible for us to determine every CO2 emission of each of the 12,000 materials/goods, but we are convinced that we have determined the total amount of CO2 emitted for the production of the materials/goods we purchase sufficiently accurately or almost certainly overestimated it using the estimate described. because we worked with the largest CO2 emission factors in all cases.

ESRS2-10. (c)

We cannot calculate an exact degree of accuracy because we do not know the real values for the CO2 emissions of the approx. 12,000 purchased materials and raw materials, but based on our approach, we assume an overestimation of CO2 emissions in the current year. We assume that with the chosen method, the determined CO2 emissions have < 10% deviation from the actual CO2 emissions.

ESRS2-10. (d)

We currently do not see any feasible way to determine the complete Scope 3 emissions more accurately than with the method described, as the path via product related LCA is not feasible from our point of view, as we also have too large numbers of products in our portfolio here, not all of which can be located via LCA of a precisely determined CO2 emission.

ESRS 2 GOV-1

ESRS2-21.

ESRS2-21. (a)

The management of BBC Cellpack GmbH consists of CEO, CFO, COO, CSO and CTO

KPIs:

Number of Executive Members: 2 #

Number of non-executive members: 3 #

ESRS2-21. (b)

There is no works council, the interests of the employees are represented by the HR department.

ESRS2-21. (c)

Most of the members of the management board have been with the company for many years, and all have market and product-relevant experience and knowledge.

ESRS2-21. (d)

One member of the executive board, the CTO, is female, all other members are male.

The Board of Directors ["Board"] is entirely male.

KPIs:

Proportion of administrative, management and supervisory bodies: 9%

Ratio of female to male board members: 0 %

ESRS2-21. (e)

The Board of Directors of the BBC Cellpack Group, to which BBC Cellpack GmbH belongs, has 4 external, independent members (6 in total).

KPIs:

Percentage of independent board members: 66.66 %

ESRS2-22.

ESRS2-22. (a)

The entire management of BBC Cellpack GmbH is responsible for monitoring the impacts, risks, and opportunities, in particular:

CEO: Markus Bachmann (CEO) CFO: Markus Schmidt (CEO)

CTO: Jasmin Reineck (GL) COO: Christian Taube (GL) CSO: Rainer Crevecoeur (GL)

ESRS2-22. (b)

This committee is supported by:

Head of HR: Ann-Kathrin Ebner and Head of QHSE: Jörn Dierks

ESRS2-22. (c)

The management is informed about the annual management review, which is preceded by a due diligence process based on a risk assessment and makes the necessary decisions on all ESG topics.

ESRS2-22. (c).i.

The Managing Director of BBC Cellpack GmbH reports to the CEO of the BBC Group, who is also a member of the Board of Directors of the BBC Group. ESG topics are reported here on a quarterly basis as part of the "Business Strategy Process" anchored in the IMS, the structure of the information is as follows, ESG topics are not presented separately here but are included by process:

- Current assessment and trends in the business environment
- Agreed strategic goals incl. ESG
- Adjusted/new project roadmap
- Resource
- Project-Roadmap

- Risk matrix
- Focus Area Slide and KPIs
- Summary presentation (optional)

ESRS2-22. (c).ii.

The Head of HR and the Head of QHSE report to the Executive Board on the monthly reporting of the relevant ESG goals as required and on a regular basis, as well as in the context of the annual Management Review.

ESRS2-22. (c).iii.

The annual CSRD report and the annual management review of BBC Cellpack GmbH are secured by a due diligence process based on a risk management assessment.

ESRS2-22. (d)

BBC Cellpack GmbH is part of the Behr Bircher Group, an owner-managed group of companies, owned by Professor Dr. Giorgio Behr, a Swiss entrepreneur who is also Chairman of the Board of Directors of the BBC Group.

The Board of Directors is responsible for the supervision of BBC Cellpack GmbH, which is a subsidiary of the Swiss Behr Bircher Cellpack BBC AG. Its tasks are laid down in the Swiss Code of Obligations.

ESRS2-23.

ESRS2-23. (a)

The BBC Cellpack GmbH management bodies are supported internally by the Head of QHSE and the Head of HR, always where their sustainability-related expertise is not sufficient.

Furthermore, we have external support from Cubemos GmbH, whose sustainability software we use.

ESRS2-23. (b)

The due diligence and the double materiality carried out with the determination of the relevant IRO was supported by Cubemos GmbH.

Operational implementation is carried out by the Executive Board, supported by the Head of HR and Head of QHSE.

ESRS 2 GOV-2

ESRS2-26.

ESRS2-26. (a)

The CSRD report is released internally after review by the management and the managing director Mr. Markus Bachmann once a year before publication.

The release takes place annually at the end of the quarter for which the CSRD report is submitted for audit or subsequently published after approval by the auditors. This is scheduled for the first quarter of the year following the report.

As part of this release or an upstream review of the content, all managing directors and the CEO are informed about the complete content of the CSRD report. In addition, the Board of Directors will be informed before the report is published.

This includes information on all information on all ESRS and thus represents the necessary due diligence regarding impacts, risks and opportunities derived from all material ESRS.

ESRS2-26. (b)

ESG issues and the reporting of sustainability issues are also part of the annual management review.

And already an ESG risk management assessment upstream of the management review as input from the integrated management system by the management and the managing director.

ESRS2-26. (c)

As described above, we presented the complete CSRD report to the Executive Board and the CEO in the 4th quarter of the reporting period, so that they also receive information on all material impacts, risks, and opportunities, 1:1, as shown in this report.

Since ESG risk management reviews have already taken place in parallel with the preparation of the report, this also includes any necessary measures to deal with the impacts, risks, and opportunities.

ESRS 2 GOV-3

ESRS2-29.

ESRS2-29. (a)

To date, there has been no sustainability-related incentive for the management or the executive board at BBC Cellpack GmbH.

By the end of 2024, we will examine whether this is possible in subsequent years, and the decision will be made by the Board of Directors.

ESRS2-29. (b)

If a sustainability-related incentive is involved, the database of this sustainability report is suitable for building an incentive scheme with a sustainability reference.

ESRS2-29. (c)

Whether and how the remuneration policy can be adjusted is also part of the pending review

ESRS2-29. (d)

This also applies to the decision whether and to what extent the proportion of variable remuneration may depend on sustainability-related goals.

KPIs:

Percentage of variable compensation depending on sustainability goals: 0%

ESRS2-29. (e)

The decision on this within BBC Cellpack GmbH will be made by the Managing Director in consultation with the Board of Directors of BBC Cellpack GmbH.

ESRS 2 GOV-4

ESRS2-32.

The double materiality of BBC Cellpack GmbH was determined and presented in the form of a materiality matrix or materiality matrix.

The methodological approach to identify the key areas of action follows the requirements of the Corporate Sustainability Reporting Directive (CSRD) of the European Union, which is elaborated in the EFRAG regulations in ESRS 1 and ESRS 2.

This procedure complies with the requirements and specifications of the European Union. With the development and presentation of this matrix, BBC Cellpack GmbH ensures compliance with the relevant requirements in ESRS 1 and ESRS 2. BBC Cellpack GmbH also uses all the results of the analyses carried out to take strategic measures for its own sustainability.

In order to ensure the continuous fulfilment of all UN requirements [do-no-significant-harm], an annual risk analysis is carried out with all relevant management areas and the directly affected specialist departments such as HR and purchasing in a due diligence process, which we use for compliance [and to secure the LkSG].

The due diligence process is described in the guidelines "Compliance Management" and "LkSG Management", the due diligence process is based on the requirements of the "OECD DUE DILIGENCE GUIDANCE FOR RESPONSIBLE BUSINESS CONDUCT" of 2018.

Our principles are also described in detail in our CoC, and all employees are regularly trained on compliance issues.

ESRS2-33.

ESRS2-33.

The following aspects are considered and continuously carried out in the ESG and sustainability due diligence process:

- Future consideration of sustainability aspects in the incentive of the management bodies of BBC Cellpack GmbH
- Continuous stakeholder engagement through an open and digital stakeholder dialogue
- Continuous monitoring of negative impacts on people and the environment, based on the determination of double materiality
- Continuous monitoring and improvement of the relevant KPIs for the main fields of action of BBC Cellpack GmbH

ESRS 2 GOV-5

ESRS2-36.

ESRS2-36. (a)

There is an active risk management process of BBC Cellpack GmbH in the integrated management system, which is managed by the Managing Director of BBC Cellpack GmbH and carried out together with the members of his management, which includes ESG issues as part of the corporate strategy and continuously identifies risks and measures in the ESG area.

The annual CSRD report is subsequently released internally after review by the management and the managing director Mr. Markus Bachmann, the risks identified in each case are described in the individual material ESRS or are also under ESRS2-36. (c).

ESRS2-36. (b)

The basis of the ESG risk assessment is the result of double materiality with the determination of impact, risks and opportunities, especially for all ESG fields that are material.

For ongoing ESG risk management, an approved risk management process at BBC Cellpack GmbH is used, which uses a classic assessment matrix with the axes "potential damage" and "probability of occurrence" for specific risks and prioritizes mitigation actions from this.

ESRS2-36. (c)

In 2023, the material impacts, risks and opportunities of BBC Cellpack GmbH identified are:

Circular Economy, Materials & Waste

Very high impact: In addition to metals, the main type of waste is various plastics that are difficult to recycle. Product quality or service life is very important, as products are in use for up to 40 years.

Risk: Low potential to adapt products in such a way that plastics can be used less and the recycling of products can be optimized

Opportunities: Reduction of plastic content in completely new developments, use of bio-based plastics or silicone-based plastics and thus reduction of petroleum-based materials possible to a limited extent

Greenhouse Gas Emissions & Climate

Very high impact: An important issue for the customers of BBC Cellpack GmbH.

Risk: Very limited possibilities for savings and/or compensation in the short term, especially in the Scope 3 area (material-bound CO₂)

Opportunity: In the medium term, influence on the upstream supply chain in the production of raw materials to reduce GHG emissions or to realize this in the product design of completely new developments through product adaptations

Value Chain & Supplier Management

Very high impact: Supply chain very long and international. Rather non-transparent, especially in the case of raw materials.

Risk: Underwriting guidelines need to be revised. Second sources do not yet exist for critical materials.

Opportunity: Establishment of a LkSG management with the appointment of a human rights officer and implementation of a due diligence process by the end of 2023.

Equality, Diversity & Inclusion

High impact: Influence on your own workforce, applicants, suppliers and customers. Consideration of equality should be reflected in company policies.

Risk: Currently no anti-discrimination policy, only general wording in the CoC

Opportunities: By revising the company guidelines and consistently implementing the social requirements, including training of the workforce on these topics, more attractiveness among applicants and employees

ESRS2-36. (d)

ESG issues, the associated risk management and/or sustainability issues are part of the annual management review of the integrated management system by the Executive Board and the Managing Director.

On the basis of the management review, measures are defined for all risks arising from ESG issues and processed in the following year in order to mitigate the risks.

ESRS2-36. (e)

ESG topics, information and fields of action that have been identified as part of the risk management process or that show deviations during the management review are reported to the Board of Directors or are an integral part of the strategic coordination and reporting of the BBC Cellpack GmbH CEO, Markus Bachmann, and the Board of Directors.

All investment decisions are always checked for their sustainability aspects, both in terms of environmental impact and the potential for energy saving or energy efficiency increase in the production area.

ESRS 2 SBM-1

SBM-1-40.

SBM-1-40. (a)

SBM-1-40. (a).i.

For more than 50 years, BBC Cellpack Electrical Products GmbH has been producing and developing cable accessories and accessories for low and medium voltage up to 42 kV. Our broad product portfolio includes shrink, cast resin, gel and plug-in technology as well as an extensive range of accessories.

With innovative processes and the highest quality standards, our company has been shaping the global market for many years. We have been part of the Swiss BBC Group since 2003 and benefit from the know-how and network of a globally active group of companies.

Our production sites are ISO 9001, ISO 14001 and ISO 50001 certified. With an active, result-oriented environment and energy management, we can successfully achieve goals for the environment, energy and sustainability. We are planning to be certified according to ISO 45001 in 2025, and we have been commissioned to do so.

Our products contribute to the energy transition due to their very long service life of up to 30 years and more when used in energy grids. We are constantly working to improve the environmental compatibility of our production and our products.

We sell products in the low-voltage (LV) and medium-voltage (MV) range and voltage-independent components such as:

- Cast resin garnish (LV/MV)
- Heat Shrink fittings (LV/MV)
- Gel garnishes (LV)
- Plug Sets (MV)
- Slide-on sets (MV)
- Casting resin and gel potting compounds
- Heat Shrink components
- Connection
- Electrical Installation Accessories

At the Radeberg site, plugs, components, and slide-on sets for MV are manufactured and assembled

Furthermore, there are products for connection technology and electrical installation accessories, which are purchased and distributed by us. There are 9 sales offices and 94 sales partners worldwide, whereby the sales offices are not consolidated in the GmbH, but via the Swiss Behr Bircher Cellpack BBC AG.

SBM-1-40. (a).ii.

We serve the electrical wholesale, utilities, utilities, industrial and installer market segments in Germany, Europe and other parts of the world such as the Middle East and Asia.

SBM-1-40. (a) ii.

the number of persons employed by geographical area and

BBC Cellpack GmbH produces in Germany at two locations, Waldshut-Tiengen in Baden-Württemberg, and Radeberg in Saxony.

As of 31.12.2023, 228 employees were employed at BBC Cellpack GmbH.

Of these, 170 employees work at the Waldshut-Tiengen site, including seven commercial trainees and 58 employees at the plant in Radeberg.

SBM-1-40. (b)

BBC Cellpack GmbH's products do not fall under the sectors defined so far in the EFRAG ESRS definitions, so there is no breakdown of our total revenue by sector.

KPIs:

Total revenue: 65840394.55 €

SBM-1-40. (e)

Mission Statement and Values

As a company, we have a responsibility towards people, society, the economy, and the environment. We are aware of this responsibility and place our sustainable actions in the context of society, ecology, and economy, based on the principles of economic success, as well as respectful and responsible treatment of people, the environment, and resources.

As part of the BBC Group, we are built on four fundamental values and implement the Group's way of working and thinking as a guideline for our own actions and joint progress: Teamwork, integrity, courage, and commitment serve as the basis of our entrepreneurial thinking and actions.

Our Strategic Goals regarding the 17 SDG Goals [Sustainable Development Goals] of the United Nations for Sustainable Development, derived from the corporate mission statement and our values, apply globally to all products, markets and customers equally as follows:

SDG3, SDG5 and SDG8

We are actively committed to health and well-being, gender equality and decent work while maintaining economic growth, and we are actively implementing this in our business and supply chains.

We have set out the company's guidelines in our CoC [Code of Conduct] of BBC Cellpack GmbH and these areas of action are also an active part of our strategy and risk management process to ensure this.

SDG7, SDG9

With all our products, we actively support the transition to renewable energies and the power grids and consumers designed for them

SDG12

We are aware of the negative impact of our products in terms of resource consumption and environmental impact of waste, and in the future, we aim to reduce resource consumption, especially for non-renewable resources, through the use of circular economy criteria in new developments of our products.

SDG13

At the same time, we are aware of the negative impact of our products in terms of CO2 consumption and environmental impact, and our ESG strategy strives to continuously reduce CO2 in production, transport, and supply chain, as well as to reduce the use of materials and waste

The Code of Conduct of BBC Cellpack GmbH as the basis of these efforts in the abbreviated overview, it applies equally globally to our actions:

I. Principles and scope

We at BBC Cellpack GmbH have made it our mission to develop and market innovative products and solutions with high practical value for and with our customers to make our customers even more successful.

At the same time, we are laying the foundation for continuous, profitable growth and a sustainable, long-term increase in the value of BBC Cellpack GmbH to secure the company for future generations. We base our actions on personal responsibility, honesty, loyalty and respect for our employees, fellow human beings and the environment. Managers have a crucial responsibility here.

II. Respect for human rights

BBC Cellpack GmbH respects internationally recognized human rights and is guided by the United Nations Guiding Principles on Business and Human Rights.

BBC Cellpack GmbH rejects all forms of discrimination in employment and occupation, slavery, child labor, threats against human rights defenders and other human rights violations. In addition, BBC Cellpack GmbH attaches particular importance to the protection of fundamental rights in the workplace.

III. Behavioral Requirements and Expectations

- Trust through honest and orderly corporate governance – a personal challenge and the result of joint efforts
- Respectful interaction with each other – non-discrimination – development according to performance and potential
- Protection of personal data and confidential information – requests for information from public authorities
- Protection of company assets
- Protection of the environment and its natural resources
- Safety and protection of the health of our employees

- Personal conflicts of interest
- No conflicts of interest with customers, suppliers, cooperation partners or other business partners
- Protection of competition
- No tolerance for corruption, special care towards civil servants
- Anti-Money Laundering and Countering the Financing of Terrorism
- No funding of political activities
- Gifts, business lunches and events
- Donations and sponsorship
- Communication with customers, other business partners and the public, as well as on social networks

SBM-1-40. (f)

Since we offer all our products equally to different customer groups in all markets, all these products are equally important to our sustainability goals.

However, we see an increased demand for more sustainable products in Europe, so Europe is the driver for our goal setting on sustainability issues.

SBM-1-40. (g)

As explained above, we have defined strategic goals regarding the 17 SDG goals of the United Nations, which also results in the elements of the strategy we are pursuing regarding sustainability.

The biggest challenge for us is to reduce the GHG or CO2 emissions purchased from materials and raw materials, as this Scope 3 share accounts for about 90% of our total emissions, this applies to SDG 13.

SBM-1-42.**SBM-1-42. (a)**

BBC Cellpack GmbH is an international expert in cable connection systems and accessories for low and medium voltage with 50 years of experience. With many important innovations, BBC Cellpack has made an excellent name for itself in the industry.

BBC Cellpack cable accessories have always impressed by combining the highest product quality with user-friendly and practical installation as well as reliable functional reliability.

This has resulted in a unique know-how in low and medium voltage as well as components, which is continuously developed by our R&D departments from the input of our customers in-house and in cooperation with external know-how carriers such as universities.

New inputs from the market and from our customers are collected by our strategic product management together with our sales department and specifically incorporated into the innovation process, which is part of our PLM processes.

Our knowledge ranges from the processing of the raw materials that we buy for the manufacture of our products, i.e. the input of our value chain into our production, for example, the main quantities presented here:

- Casting resin (2 components)
- LDPE (Granulated)
- Cardboard
- EPDM Parts
- PVC, PE and silicone
- Aluminum parts
- Softwood
- Epoxy Resin Parts
- Silicone (rubber) ,

from the specifications of heat shrink tubing, casting resins and gels, to the compounding of plastics, to the assembly and assembly of cable accessories.

SBM-1-42. (b)

With this knowledge, we produce products of the highest product quality for our customers with user-friendly and practical assembly as well as reliable functional reliability such as:

- Cable Connection Systems for Energy Suppliers
- Specific solutions for our customers in the industry
- For electrical wholesalers and specialist dealers, a wide range of cable accessories for low and medium voltage, including service support/training
- System solutions for electricians and technicians
- Cable Accessories and Connection Systems

This provides customers with products with a service life of more than 30 years, which are essential for the use of these products, e.g. in power grids.

SBM-1-42. (c)

We have a very broad base of suppliers, both in Germany and Switzerland as well as internationally, who supply us with the raw materials and materials described above.

A large part of our added value, in particular cable connection systems, cable accessories and other connection systems, is manufactured in-house at our two German locations.

Our products are sold directly through our market organizations, e.g. to utilities (energy suppliers, municipal utilities) as direct customers and via wholesalers in the countries we primarily supply, with whom we maintain close contact.

ESRS 2 IRO-1

ESRS2-53.

ESRS2-53. (a)

BBC Cellpack GmbH uses a risk management process for all ESG risks and opportunities as part of its compliance management process, which is part of the due diligence processes described there

ESRS2-53. (b)

RS2-53. (b. i.)

The due diligence and the embedded risk management process for all ESG compliance risks (and opportunities) includes all activities and business relationships (towards suppliers and customers) globally. In the direction of suppliers, there is a further due diligence process that covers the obligations of the LkSG

ESRS2-53. (B). II.

In doing so, we look not only at our own business activities, but also at the risks of our business relationships, especially in the direction of our supply chain

ESRS2-53. b). III.

The risk management process embedded in the due diligence necessarily includes a stakeholder analysis upstream of the actual risk assessment process

ESRS2-53. (b).iv.

The risk assessment process uses both the impact and the probability of the respective risk as parameters to be able to prioritize necessary measures accordingly

ESRS2-53. (c)

ESRS2-53. (c).i.

As part of the risk management process, potential risks are always evaluated according to an expected "amount of damage", which is necessarily included in the "impact" factor.

ESRS2-53. (c).ii.

For probability and impact, the risk management process refers to a quantitative matrix with five classes for probability of occurrence and four classes for impact

ESRS2-53. (c).iii.

The prioritization of risks or the necessary measures to mitigate or avoid these risks is carried out in the same way for all risks, sustainability risks are not prioritized separately in terms of process, but have a very high priority due to the expected amount of damage (financial, legal, and reputational losses) and their probability

ESRS2-53. (d)

The due diligence and the embedded risk management process are the responsibility of the CEO and his management. There is a compliance officer and a human rights officer, and the head of the QHSE is responsible for all environmental issues. The results of the due diligence process are mandatory once a year as part of the management review and are reported to the Board of Directors in the event of critical consequences.

ESRS2-53. (e)

In the risk management process, we do not differentiate between strategic, project related and ESG risks, but for ESG risks, in particular compliance and LkSG, there is an independent due diligence process with a responsible compliance or human rights officer

ESRS2-53. (f)

In the context of risk management, we always look at potential opportunities in the same way, which are treated according to the same risk [opportunity] management

ESRS2-53. (g)

The necessary risk assessments always take place in coordination with the relevant departments, responsible for the designated representatives, who report directly to the CEO in their function. All data sources available in the specialist departments are used for this purpose

ESRS2-53. (h)

The risk [opportunity] management process and the due diligence processes for ESG compliance and LkSG have all been released and in use since 2023.

ESRS 2 IRO-2

ESRS2-56.

The disclosure obligations result from the MATERIALITY MATRIX OF BBC Cellpack GmbH. The materiality matrix for BBC Cellpack GmbH is shown in the picture below. It summarizes the company's main fields of activity on three levels:

- Relevance for key stakeholders
- Impact Materiality
- Financial Materiality

The double materiality then resulted in the following overall assessment of the various fields of action:

| | |
|---|-------------|
| · Relevance of Circular Economy, Materials & Waste | Critical |
| · Relevance of Greenhouse Gas Emissions & Climate | Critical |
| · Relevance of value chain and supplier management | Critical |
| · Relevance of Equality, Diversity & Inclusion | Significant |
| · Relevance of Employees, Training & Workers' Rights | Significant |
| · Relevance of Impact on Communities & Dialogue | Important |
| · Relevance of Health, Safety & Wellbeing | Important |
| · Relevance of corporate governance and risk management | Important |
| · Relevance of biodiversity and ecosystems | Informative |
| · Relevance of energy mix and intensity | Informative |
| · Relevance of Corporate Ethics & Whistleblowing Systems | Informative |
| · Relevance of consumer safety, data protection and product quality | Informative |
| · Relevance of Environmental Pollution and Hazardous Substances | Minimal |
| · Relevance of Water & Marine Resources | Minimal |

For BBC Cellpack GmbH, the following fields of action are therefore essential:

- Greenhouse Gas Emissions & Climate (*Mandatory since E1)
- Energy Mix & Intensity (*Mandatory da E1)
- Health, Safety & Wellbeing (*Mandatory da S1)
- Equality, Diversity & Inclusion (*Mandatory since S1)

- Employees, Training & Workers' Rights (*Mandatory da S1)
- Value Chain & Supplier Management
- Circular Economy, Materials & Waste
- Business Ethics & Whistleblowing Systems
- Corporate Governance & Risk Management
- Impact on Communities and Dialogue

We take these fields of action into account in our corporate strategy and include them in our sustainability reporting.

ESRS2-58.

There remain four fields of action that are less relevant from the point of view of financial and impact materiality and are therefore not material for BBC Cellpack GmbH:

- Biodiversity & Ecosystems
- Environmental Pollution & Hazardous Substances
- Consumer Safety, Privacy & Product Quality
- Water & Marine Resources

ESRS2-59.

We have obtained the essential information for us on all disclosure requirements under ESRS via the information provided in Disclosure Obligation IRO-1 - "Description of the Processes for Identifying and Assessing Material Impacts, Risks and Opportunities Information", here is the process we have chosen to determine double materiality and the stakeholder survey regarding their requirements for the results

ESRS2-60.

Accordingly, we report on all material disclosure requirements listed above as follows:

- Greenhouse Gas Emissions & Climate
- Energy Mix & Intensity
- Health, Safety & Wellbeing
- Equality, Diversity & Inclusion
- Employees, Training & Workers' Rights
- Value Chain & Supplier Management
- Circular Economy, Materials & Waste
- Business Ethics & Whistleblowing Systems

- Corporate Governance & Risk Management
- Impact on Communities and Dialogue

ESRS E1

ESRS E1 GOV-3

E1-GOV-3-13.

There will be no climate-related remuneration of the members of the administrative, management and supervisory bodies at the current time or in 2023

ESRS E1-1

E1-1-16.

E1-1-16. (a)

We have currently determined the following GHG emissions for 2023 (Scope 2 market based):

Scope 1: 300 tons of CO₂e

Scope 2: 404 tons of CO₂e

Scope 3: 13254 tons of CO₂e

By 2030, we plan to reduce our emissions within BBC Cellpack GmbH for Scope 1 to Scope 3 by 30%, as we can define measures here in the short term. The base year is 2022.

In addition, we are developing a plan by mid-2025 on how we can also reduce Scope 3 emissions as much as possible to achieve a greater reduction in overall GHG from here on. To this end, we see our supply chain as a partner. However, we are currently lacking short-term measures.

E1-1-16. (b)

Since the main emissions at BBC Cellpack GmbH come from Scope 3, we have expanded our supplier management policy accordingly to include requirements for our suppliers on the topic of sustainability, in particular targets for a lower CO₂ footprint.

For Scope 1 and Scope 2, we see the main lever in the purchase of green electricity, a conversion of our heating from gas from heat pumps together with an energy-efficient renovation of the administration buildings and an energy efficiency improvement of our machinery, which we are constantly pursuing as part of our ISO 50001 activities

E1-1-16. (c)

BBC Cellpack GmbH is currently not yet affected by the EU Taxonomy Regulation, so there is currently no quantification of investments and financial resources at the level of the annual report.

Individual measures for climate protection, e.g. energy-efficient renovation of sites or increasing the energy efficiency of machines and infrastructure, are prepared in the form of individual applications with profitability calculations.

KPIs:

Taxonomy-compliant operating expenditures for the transition plan (OpEx): Ø

Taxonomy-compliant capital expenditure for the transition plan (CapEx): Ø

E1-1-16. (d)

At BBC Cellpack GmbH, more than 90% of the potential greenhouse gas emissions come from Scope 3 emissions from purchased materials and raw materials and CO₂ generated in the supply chain.

This applies to all of the company's products across the board, but all of them are designed for a very long service life in operation at the customer's site (in some cases > 30 years) and do not consume any energy at the customer's site.

Nevertheless, Scope 3 emissions are the biggest challenge for us, as every reduction requires a completely new development with all approval procedures and it is not clear today whether and to what extent greenhouse gas emissions can be reduced in the supply chain or in purchased materials and raw materials.

However, there are no transition risks from the current perspective.

E1-1-16. (f)

KPIs:

CapEx Investments in Coal Activities: Ø

CapEx investments in activities with oil: Ø

CapEx investments in gas activities: Ø

E1-1-17.

A dedicated transition plan for climate protection is not planned at BBC Cellpack GmbH until 2028, as we will first have to secure the feasibility of reducing CO₂ in the supply chain and the CO₂ generated by purchasing materials through feasibility and pilot projects in the next few years.

ESRS E1 SBM-3

E1-SBM-3-18.

We have considered the material climate-related risks in the context of a consideration of the resulting analysis of the potential transformation risks, the physical risks of climate change and the resilience of BBC Cellpack GmbH to the resulting hazards. This is explained in detail below.

E1-SBM-3-19.

Transformation risks and resilience in relation to climate change:

· **Guidelines and laws through its functioning and certified Integrated Management System for the ISO standards 9001/14001/50001, BBC Cellpack GmbH has good prerequisites to comply with all upcoming, tightening guidelines and laws on climate change issues. Since we do not work in energy-intensive areas and do not generate large Scope 1 and Scope 2 emissions ourselves or are well on the way to reducing them through existing measures and resources in such a way that we support the 1.5°C climate target, we see sufficient resilience here.**

Our products, are not exposed to any identifiable risks, as they do not consume energy and are used in important applications such as energy grids that are growing as measures against climate change (wind power / photovoltaic power grid connection).

Only the rising pricing of GHG-relevant emissions represents a risk in the supply chain that has been recognized.

· **Technology:**

Since our products do not generate any emissions themselves and we are already in the process of converting to more energy-efficient processes and machines in production operations and are actively managing energy in accordance with ISO 50001, we do not see any major risks and a high level of resilience here.

· **Market**

The main risk here due to high GHG gas emissions is rising raw material costs. This was recognized and the specifications for the PLM process and purchasing were defined accordingly so that the risk can be reduced accordingly in the short and medium term in the following years. We see a further risk in individual customer demands in the EU area for "completely sustainably manufactured products", we are currently analyzing these requirements, which will then be taken into account in future PLM planning for the following years. Otherwise, we see only low market risks, but rather opportunities, as the need for our products in the growing power grids, which is necessary for the climate transition, is given worldwide and this has a positive effect on the sales and revenue situation, and accordingly a high level of resilience is given.

· **Reputation**

The same applies here as with Markt, the reputation of our products is good as described in Markt, we do not belong to any critical sector as a company and our

stakeholders demand increased sustainability for production and products, but we are able to meet these requirements. Accordingly, we do not see any risks to reputation and a high level of resilience as a given.

As a result of our resilience analysis, we do not see any risks to our business model and strategy in the short and medium term, so there is currently no need to change anything here due to climate change and its risks. Likewise, there are no identifiable assets and business activities that are at risk from these risks.

We consider BBC Cellpack GmbH to be sufficiently resilient to the dangers and risks of climate change, if there are no overall social or economic crises due to climate change.

Accordingly, we are doing everything we can to contribute to achieving the 1.5°C climate target.

E1-SBM-3-19. (a)

Scope of Resilience Analysis

In our resilience analysis regarding direct physical hazards of climate change, we look at the two German sites where our entire production, administration and management are located.

An assessment of these hazards regarding our supply chain (suppliers) cannot be carried out because we lack the necessary information here.

In terms of the resilience of our business model and the chosen business strategy, we look at all products and distribution channels globally.

E1-SBM-3-19. (b)

Carrying out the resilience analysis

Due to the high complexity of this topic, only one scenario would be considered, the achievement of the 1.5-degree target. Risks (and opportunities) relevant to us have been evaluated as described in detail below in connection with E2 ISO-1 description of the processes for identifying and assessing material climate-related impacts, risks, and opportunities.

As we use products that are widely used in energy grids, we see the trend towards a lower-carbon and resilient economy as an opportunity for our business model, as our products can increasingly support this change. At the same time, we have to critically evaluate our own energy consumption and mix, as rising energy costs in particular also pose a risk for us, less in our own production than in our supply chain, since we are highly affected by Scope 3 emissions in the purchased materials and raw materials if this leads to price increases.

Our primary time horizon, which we also consider at E1 1, is the period up to 2030, only here can we adequately consider or determine the risks and opportunities and the derivable changes to our strategy. In our opinion, a resilience analysis beyond 2030 can only be carried out qualitatively with great uncertainties, as the concrete figures are lacking here and the climate scenario to be assumed is also exposed to very large risks.

Accordingly, the measures mentioned under E1 3 and the necessary use of resources with a focus on the next 2 subsequent years have been defined and will be used to achieve the goals by 2030. For the period after 2030, the annual reassessment and definition must be carried out in subsequent years.

E1- SBM-3-19. (c)

Results of the resilience analysis, including the results from the use of scenario analysis.

When assessing the physical risks of climate change, we see the following risks or resilience against it:

- **Temperature** The production sites of BBC Cellpack GmbH are in climatically non-critical areas in Germany. Therefore, we assess the impact as low or the resilience as high, especially if the assumed climate scenario of limiting to 1.5C occurs. We also see a high level of resilience for higher temperature rises in the short and medium term.
- **Wind** The production sites of BBC Cellpack GmbH are in climatically non-critical areas in Germany. Therefore, we assess the impact as low or the resilience as high, especially if the assumed climate scenario of limiting to 1.5C occurs. Potentially very critical extreme wind incidents would be a danger, but since we have two production sites, we see the risk as manageable, we are not exposed to other companies in Germany as a business location
- **Water** The Waldshut-Tiengen production site is located near the Rhine, just over the Swiss border. However, there is no designated flood zone for our company premises, and historically there are no critical floods. Potentially very critical extreme flood incidents would be a danger, but since we have two production sites, we see the risk as manageable, we are not exposed to other companies in Germany as a business location. There is a small meadow river near the Tiengen site, the Schlücht, which is already delimited by a flood wall, which is now to be reinforced by the responsible authorities to minimize a potential danger for future flood events towards the Tiengen industrial area.
- **We do not see any risk here, both production sites are in the flat plain, not in the immediate river or coastal plain, and any erosion or degradation risks should not pose a risk to our operations, so we have a high level of resilience here**

ESRS E1 IRO-1

E1-IRO-1-20.

E1-IRO-1-20. (a)

This was determined in the context of the determination of double materiality, where all relevant IROs of all ESRS were determined and evaluated regarding impact type and severity (materiality).

E1-IRO-1-20. (b)

E1-IRO-1-20. (b).i.

We have considered the material climate-related risks in the context of a consideration of the resulting analysis of the potential transformation risks, the physical risks of climate change and the resilience of BBC Cellpack GmbH to the resulting hazards. This is described in detail in ESRS E1-SMB3.

E1-IRO-1-20. (b).ii.

This is also described in detail in ESRS E1-SBM3

E1-IRO-1-20. (c)

E1-IRO-1-20. (c).i.

This is also described in detail in ESRS E1-SBM3

E1-IRO-1-20. (c).ii.

This is also described in detail in ESRS E1-SBM3

E1-IRO-1-21.

This is also described in detail in ESRS E1-SBM3

ESRS E1-2

E1-2-24.

BBC Cellpack GmbH has reformulated its commitments in this regard in its CoC in 2023 in a separate chapter "Protection of the environment and natural resources".

This is primarily about reducing climate change in addition to general environmental protection.

E1-2-25.

E1-2-25. (a)

BBC Cellpack GmbH has also drawn up an environmental management guideline that regulates the effects of production and products on the environment and climate and measures.

Here, the focus is on minimizing the impact of both our production and our products on the environment, people, and climate change.

The purchasing department is creating a new guideline for supplier selection and evaluation, which sets out the requirements of the LKSG, the planned CSDDD and the requirements for sustainable supply chains in general, implementation/release planned by mid-2024. One focus is on reducing GHG emissions from the supply chain, but also on compliance with all other sustainability and ESG fields

E1-2-25. (b)

The Environmental Management Directive thus also describes the requirements for adaptation to climate change as far as relevant.

E1-2-25. (c)

We also implement the requirements of ISO 50001, according to which we are certified. Here, the focus is on the energy efficiency of the company's own production sites as well as the increased use of renewable energies

E1-2-25. (d)

Work is underway on a new guideline for company vehicles that regulates the promotion of e-mobility, with implementation/release planned by mid-2024. Focus on reducing GHG emissions through the vehicle fleet, especially in sales and all business trips in Germany.

There are photovoltaic systems at both German locations.

ESRS E1-3

E1-3-28.

- +· Ongoing energy management measures based on ISO 50001 are being implemented
- When renewing machines and buying new ones, energy-saving models are mandatory
- Feasibility The use of a heat pump in Tiengen for heating the administration [instead of the gas-fired combined power plant as before] is to **be examined by mid-2024** if possible , provided that the resources are available. Therefore, this measure will now be included and evaluated accordingly in the budget and resource planning for 2024.
- If a heat pump for heating is technically feasible in the administrative areas, the energy-efficient renovation of the administrative buildings in Tiengen must also be evaluated as part of the budget and resource planning, as a heat pump without this renovation will not be sufficiently efficient.
- New e-cars, **target one per year**, for the vehicle used pool
- Acquisition of a new PV system in Radeberg **at the end of 2023 was realized, plant in operation**

- **Planned** evaluation of the requirements of the CSDDD **by the end of 2024** and inclusion in our supplier selection guideline
- **Complete revision of the PLM process planned by** the end of 2024 with regard to the requirements of **climate change** (examination of the improvement of safety, sustainability, CO2 footprint, anchoring the life cycle assessment of the products in the PLM process as mandatory goals)
- We encourage the commuting of employees by bike by participating in **Job Rad**
- Reduce Scope 3 emissions when commuting employees by regulating mobile working at all workplaces that allow it
- Employer's subsidy for the **Job Ticket** as an incentive to use public transport
- Offer for all employees to charge their hybrid or e-car free of charge on the company premises, 4 existing charging stations in Tiengen (e-stations **planned in Radeberg by 2025**, as well as expansion to 8 charging stations in Tiengen **by the end of 2024**)
- Globally introduced "**Modern Workplace**" IT concept to reduce travel, based on MS Office 365 products and mandatory use of MS TEAMS as the primary communication platform
- **Photovoltaics** have already been implemented on the roofs at both locations as far as statically possible, expansion of the plant in Radeberg, starting **in 2024**.

All of these measures are handled by resources provided by the management in the departments concerned. The overall coordination and measures as well as KPI tracking is carried out by QHSE on behalf of the Managing Director

E1-3-29.

E1-3-29. (a)

In 2024, we will revise our PLM process regarding the requirements of **climate change** (examination of the improvement of safety, sustainability, CO2 footprint, anchoring the life cycle assessment of products in the PLM process as mandatory goals) based on the already released guideline on environment and climate protection.

This will be the most important measure regarding the decarbonization of our products, as they contain about 90% of the CO2 quantities generated in GHG Scope 3 through the raw materials and materials purchased by us.

In the medium term, this should reduce the CO2 content in our products, which will also include nature-based approaches, e.g. the use of bio-based plastics. Other approaches include increasing the proportion of recycled material and increasing the use of green energy in the production of raw materials by suppliers.

E1-3-29. (b)

We currently have a good overview of the savings opportunities for Scope 1 and 2 emissions, here we will achieve our target values of minus 7.9% per year in 2023 based on the specifications of the Scientific Based Targets. These values can be found in detail at ESRS-E1-4

KPIs:

Achieved reduction in greenhouse gas emissions: 1528tCO₂e

Expected reduction in greenhouse gas emissions: 600tCO₂e

ESRS E1-4

E1-4-32.

BBC Cellpack GmbH sets all targets for these content as part of its target agreement process, all targets are based on the company's strategy.

In this context, the goals for the following year or medium-term target planning are defined for management areas and the staff units of the managing director, including the QHSE department of BBC Cellpack GmbH.

These goals are then approved by the management and tracked in the specialist departments with a view to achieving the goals: deviations are tracked, and corrective measures are processed and eliminated. For this purpose, regular reports are sent to the management. Once a year, the results are evaluated as part of the Management Review of the Integrated Management System.

E1-4-33.

The environment and thus also the climate goals are an integral part of this target agreement process

E1-4-34.

E1-4-34. (b)

GHG emission reduction targets are set for Scope 1, 2 and 3 greenhouse gas emissions. In the case of combined GHG emission reduction targets, the company specifies which GHG emission categories (Scope 1, 2 and/or 3) fall under the target, what proportion relates to the respective scope and which greenhouse gases are recorded. The company explains how it will ensure the consistency of these targets with the limits of its greenhouse gas inventory (as provided for in the E1-6 mandatory disclosure). The GHG emission reduction targets are gross targets, i.e. the company must not include greenhouse gas removals, CO₂ credits or avoided emissions as a means of achieving the GHG emission reduction targets,

We have set out our targets for GHG emission reduction targets in the table below.

The structure of the calculation is carried out strictly in accordance with the requirements of the GHG Protocol, and all greenhouse gases that we

produce in the reporting year are included. Currently, this is only natural gas, which we use to heat our buildings.

We already have targets for Scope 1 and 2, but they are not yet available for Scope 3.

E1-4-34. (c)

| | Value for base year (2022) tons of CO2e | Value for reporting year (2023) tons of CO2e | Savings per year from base year | Target for 2030 | Target for 2050 |
|---|---|--|---------------------------------|-----------------|-----------------|
| Scope 1 GHG emissions | 288 | 300 | -7,9% | -30% | |
| Scope 2 GHG emissions | 449 | 407 | -7,9% | -30% | |
| Scope 3 GHG emissions | 14752 | 13254 | -7,9% | -- 30% | |
| The value of -7.9% corresponds to the SBTi Science Based Targets for GHG emissions, which we have chosen as a target for all 3 categories | | | | | |

E1-4-34. (d)

We have currently defined our targets only up to 2030. An outlook or the determination of the targets for the period up to 2050 is planned by 2028 at the latest, as we also want to have completed our transition plan for climate change by then.

E1-4-34. (e)

In 2023, we defined all GHG targets Scope 1 to Scope 3 based on the Scientific Based Targets.

We have the challenge that we generate a very large part of our GHG emissions from Scope 3 through the purchase of raw materials and materials, but we are still striving for a reduction in terms of science-based targets, but we will have to observe in the next few years whether we can sufficiently successfully decarbonize the supply chain.

E1-4-34. (f)

Since the main emissions at BBC Cellpack GmbH come from Scope 3, we have therefore expanded our guideline for supplier management accordingly to include requirements for our suppliers on the topic of sustainability, in

particular targets for a lower CO2 footprint. We are working on an evaluation by 2025 to determine whether and how we can additionally optimize the design of products in the medium and long term by further increasing the use of recycled materials or the use of bio-based plastics. The results of this evaluation are necessary to define robust targets for Scope 3 GHG reduction. From 2025 to 2028, pilot projects are planned in all areas to increase the proportion of bio-based and, where possible, recycled materials and thus sufficiently reduce the CO2 content.

For Scope 1 and Scope 2, we see the main lever in the purchase of green electricity, a conversion of our heating from gas from heat pumps together with an energy-efficient renovation of the administrative buildings and an energy efficiency improvement of our machinery, which we are constantly pursuing as part of our ISO 50001 activities.

ESRS E1-5

E1-5-37.

KPIs:

Total energy consumption: 3498 MWh

E1-5-37. (c).iii.

KPIs:

Energy consumption from self-produced renewable energy: 36 MWh

ESRS E1-6

E1-6-46.

The BBC Cellpack GmbH in Germany with its two locations in Waldshut-Tiengen is being considered. There are no other parts of the company, affiliated or joint ventures or subsidiaries. E1-6-47.

E1-6-48.

E1-6-48. (a)

KPIs:

Scope 1 THG emissions: 300 tCO₂e

E1-6-48. (b)

KPIs:

Share of Scope 1 GHG emissions from regulated emissions trading schemes: 0%

E1-6-49.

KPIs:

Scope 2 THG emissions: 1071 tCO₂e

E1-6-49. (a)

KPIs:

Scope 2 GHG emissions (location-based method): 1071 tCO₂e

E1-6-49. (b)

KPIs:

Scope 2 GHG emissions (market-based method): 407 tCO₂e

E1-6-51.

KPIs:

Gross Scope 3 GHG emissions per material category: 13254 tCO₂e

Scope 3 THG emissions: 13254 tCO₂e

E1-6-52.

KPIs:

Gesamte THG emissions: 14625 tCO₂e

E1-6-52. (a)

KPIs:

Total GHG emissions (site-based method): 14625 tCO₂e

E1-6-52. (b)

KPIs:

Total GHG emissions (market-based method): 13961 tCO₂e

E1-6-53.

KPIs:

GHG intensity (site-based method): 0.00022213 tCO₂e/€

GHG intensity (market-based method): 0.00021205 tCO₂e/€

E1-6-55.

E1-6-AR 55.

KPIs:

Net income: 65840394.55 €

Net revenue for GHG intensity calculation: 65840394.55 €

ESRS E5

ESRS E5 IRO-1

E5-IRO-1-11.

E5-IRO-1-11. (a)

This was determined in the context of the determination of double materiality, where all relevant IROs of all ESRS were determined and evaluated regarding impact type and severity (materiality).

E5-IRO-1-11. (b)

There was a stakeholder survey that included the communities in which our locations are located. There are no other affected communities.

ESRS E5-1

E5-1-14.

We have created new guidelines for purchasing and product development (integrated into our requirements and specifications) that set out the goal of a reduced CO2 content, a more sustainable material procurement through purchasing and, wherever technically possible, ecologically improved product design for future products with the following requirements:

In the medium to long term, this is the main lever for optimizing resource use and the circular economy.

As a company, we do not acquire any new, non-renewable resources during our business activities and strive to reduce the use of such resources for the future within the scope of what is technically feasible.

The measures described in the guidelines are:

E5-1-15.

E5-1-15. (a)

- Reduction of material quantities in the design of new products
- Reduction of material quantities in packaging
- Use of recycled materials
- Reduction of pack weights/volumes
- Increase the proportion of recycling in waste disposal and reduce waste

E5-1-15. (b)

- Noted use of renewable raw materials
- Reduction of petroleum-based raw materials

- Increased use of raw materials and materials with a lower amount of CO2 in production where technically possible
- Raw materials from manufacturing processes that use electricity from renewable energies
- Selection of suppliers who actively reduce their CO2 footprints

E5-1-16.

In our selection of suppliers, we strive to give preference to suppliers who can contribute to securing the renewable generation of renewable resources.

By increasing the share of products that correspond to an improved circular economy, we expect increased acceptance among our customers in the medium term, especially those who already place sustainability requirements on their suppliers.

ESRS E5-2

E5-2-19.

The guidelines for purchasing and product development, which set out the goal of a reduced CO2 content, a more sustainable material procurement through purchasing and an ecologically improved product design for future products, were created by the responsible resources in purchasing and development.

Concrete measures on the above-mentioned points can realistically only be realized through genuine new product development or subsequently new projects in R&D, then based on these new guidelines. These projects go through the normal approval path in the PLM process, where they are managed by the resources of the various R&D departments.

For each of the above-mentioned optimizations, a complete development project with full verification, validation and partial external approval is necessary, which usually takes more than 2 years.

Packaging optimization in terms of resource use and circular economy is easier to do, there are two successful internal projects for medium-voltage products and two projects for packaging optimization that we have requested from suppliers (reduction of waste in our factories from delivery of material packaging).

E5-2-20.

E5-2-20. (a)

Water for manufacturing purposes [cooling] is only used in closed circuits in order to minimize the use of resources in water.

E5-2-20. (b)

Recycled material is already being used to a very large extent, especially in packaging. Plastics that are used as raw materials in our products are partly already made from recycled material where possible. We are striving to

source these materials to a greater extent in the future as part of our R&D and purchasing activities.

E5-2-20. (c)

Here we find ourselves in a conflict of objectives in terms of reuse, repair, refurbishment, remanufacturing, repurposing, and recycling, as all our products are designed for maximum service life and use. Some of our products have been used for over 30 years in applications (power grids) of our customers.

E5-2-20. (d)

Maximum service life and service life of all our products are the basis of design.

E5-2-20. (e)

Optimization of the packaging regarding the use of resources and type of material (use of bio-based materials and use of recycled materials) for our products and also for the delivery of raw materials to us.

E5-2-20. (f)

Cooperation with certified waste management companies

ESRS E5-3

E5-3-23.

In our current goals, we have defined the following:

Location Tiengen:

- Gradual reduction of in-house paper/cardboard volume by at least 10%.
- Carry out at least 2 packaging optimizations per year on the supplier's side.
- Implement at least 1 packaging optimization per year for relevant MS products with large/project customers.

Location Radeberg:

- Gradual reduction of non-process scrap by at least 10% in relation to the quantity produced.

Concrete targets for further improvements in circular design, consumption rate, minimisation of non-renewable raw materials and, where possible, reversal of the depletion of stocks of renewable resources and waste management cannot yet be defined, as the new guidelines for sustainable product design and procurement described above must first be implemented by mid-2024 and new R&D targets and requirements and, as a result, measures, and projects.

Only when the feasibility of the derived measures and projects can be evaluated is it possible to define concrete further goals and KPIs for resource use and circular

economy.

In our understanding, environmental thresholds and company-specific allocations are not relevant for setting new targets for us, the targets we will define for the future are voluntary and are not based on legislation that we do not yet meet today.

E5-3-24.

E5-3-24. (a)

KPIs:

Proportion of product designs based on circular principles: Ø

E5-3-24. (b)

KPIs:

Percentage of materials used from circular principles: 9.5%

E5-3-24. (c)

KPIs:

Proportion of materials used from primary raw materials: 19%

E5-3-24. (d)

In the next few years, we plan to significantly increase the use of bio-based raw materials in our gel and synthetic resin potting compounds, concrete targets cannot be derived now, as we are still in the feasibility phase until 2026.

E5-3-26.

E5-3-26. (a)

There are currently no ecological thresholds at BBC Cellpack GmbH

E5-3-27.

For BBC Cellpack GmbH, there are no objectives that can be derived from legal provisions.

ESRS E5-4

E5-4-31. (b)

KPIs:

Proportion of biological materials in products: 18.8%

E5-4-31. (c)

These quantities are currently not all known or can be precisely quantified, as the information from the suppliers is not sufficiently available, so we can only give estimates here.

It is currently known that most of the packaging (cardboard) is made from recycled raw materials. And that a proportion of the polycarbonates we use are made from recycled raw materials. These data lead (approximately) to the above figures of approx. 10% share of recycled raw materials in 2023.

KPIs:

Weight of recycled or reused material in products: 377200 kg

Rate of recycled or reused material in products: 9.5%

E5-4-32.

The data comes from the same method as we calculated the GHG Scope 3 emissions for material, the primary data are from the SAP ERP system, we know the weights of all approx. 12,000 materials purchased, but we have only evaluated the weights from different material classes with the CO2 emission factors for 20 main materials via a Pareto analysis of the main quantities. Subsequently, all material classes were extrapolated to the total weight. From this, the total GHG reference was determined, as well as the weights given in E5-4 were determined from this list.

ESRS E5-5

Resource outflows

E5-5-35.

All our current products and materials are designed for a very long service life of 30 years or more in the industrial or commercial sector.

The durability and longevity of our products are deliberate design features that contribute to sustainability and reduce the need for frequent replacement.

This, in turn, minimizes the need for primary materials such as recycled aluminum, copper and plastics, and is in line with our commitment to environmental benefits.

In view of the 30-year service life (or more), recyclability, repairability, dismantling, remanufacturing, recycling and recirculation are not sensible goals in the design of products optimized for service life, as they endanger the service life.

E5-5-36.

E5-5-36. (a)

The shelf life of 30 years or more is at least on industry average (derived from our market success and a very low customer complaint rate) without us being able to give an exact ratio to the individual product groups. The assumption is that we are here at least 100% of the shelf life compared to the industry average for all product groups.

KPIs:

Shelf life of products: 1

E5-5-36. (b)

This value cannot be given because there are my rating systems here. Repair is generally not provided, as it would jeopardize the long service life. Failed products will be replaced.

KPIs:

Product Repairability Rate: Ø

E5-5-36. (c)

the recyclable content in products and their packaging.

It is not possible to recycle the products in a meaningful way, as they will usually remain in use for several decades. Our packaging is mainly made of cardboard, which is recyclable, and the recycling rate is estimated to be 90%.

KPIs:

Product recycling rate: Ø

Recycling rate of packaging: 90%

E5-5-37.

E5-5-37. (a)

KPIs:

Total waste: 201300 kg

E5-5-37. (b)

KPIs:

Total waste recovered : 88432.4 kg

Hazardous waste recycled: 0 kg

Separated non-hazardous waste: 88432.4 kg

A5-5-37. (B).i.

KPIs:

Hazardous waste recovered by preparation for reuse: 0 kg

Non-hazardous waste recovered by preparation for reuse: 0 kg

E5-5-37. (b).ii.

KPIs:

Hazardous waste recovered through recycling: 0 kg

Non-hazardous waste recovered by recycling: 88423.4 kg

E5-5-37. (b).iii.

KPIs:

Hazardous waste recovered: 0 kg

Non-hazardous waste recovered: 0 kg

E5-5-37. (c)

KPIs:

Total amount of waste disposed of: 112884 kg

Hazardous waste disposed of: 12043.2 kg

Amount of non-hazardous waste sent for disposal: 100840.8 kg

E5-5-37. (c).i.

KPIs:

Hazardous waste disposed of and incinerated: 12043.2 kg

Non-hazardous waste disposed of and incinerated: 100840.8 kg

E5-5-37. (c).ii.

KPIs:

Hazardous waste disposed of and landfilled: 0 kg

Non-hazardous waste disposed of and landfilled: 0 kg

E5-5-37. (c).iii.

KPIs:

Hazardous waste disposed of elsewhere: 0 kg

Non-hazardous waste disposed of elsewhere: 0 kg

E5-5-37. (d)

KPIs:

Total non-recycled waste: 112884 kg

Percentage of non-recycled waste: 56%

E5-5-38.

E5-5-38. (a)

E5-5-38. (b)

E5-5-39.

KPIs:

Total hazardous waste: 12043.2 kg

Total amount of radioactive waste: 0 kg

E5-5-40.

The amount of waste generated was determined from data from the contracted waste disposal companies (invoices). Criteria and assumptions on the topic of circular economy are not relevant, except for the information provided above about the lifespan of our products, other circular principles are not included in the product design to date. Exceptions to this are all packaging of our products, here we pay attention to the highest possible proportion of cardboard packaging and to reduce plastic content in the packaging where technically possible.

ESRS E5-6

E5-6-43.

E5-6-43. (a)

We have determined the financial impact of resource use and the circular economy, including the risks and opportunities, to be low as part of our due diligence and determination of double materiality.

In principle, there is a low risk of rising material costs from energy consumption, but rather not from material availability or environmental impact of the materials used or the use of our products by our customers.

ESRS S1

ESRS S1 SMB-2

ESRS2-45.

ESRS2-45. (a)

As part of the due diligence for this report, we conducted a comprehensive stakeholder survey.

SRS2-45. (a).i.

Including a survey of all our employees at both locations and incorporating these results.

ESRS2-45. (a).ii.

Feedback from employees and management was considered.

SRS2-45. (a) c.

through an evaluation and weighting of stakeholder feedback

ESRS2-45. (a).iv.

to secure the due diligence on ESG sustainability issues and to consider the interests of all stakeholders.

ESRS2-45. (a).v.

These results were then incorporated into the IRO together with the results of double materiality

ESRS2-45. (c).i.

And are considered in the company's strategy wherever possible.

ESRS2-45. (c).ii.

In addition to the stakeholder survey of the employees within the framework of the Double Materiality, regular employee meetings are held with information of the employees by the management and subsequent discussions with the employees. In addition, our employees are present at the Occupational Safety Committee meetings to help shape the topic of occupational health and safety in the company.

ESRS2-45. (c).iii.

As a result, we know the point of view of our employees very well and remain in constant dialogue with them.

ESRS2-45. (b)

For management, this information and the exchange with employees is an important tool for collaboration and an important piece of information, together with the reports of all other important stakeholders that influence our strategy.

ESRS2-45. (c)

The feedback from our stakeholders, including our employees, results in clear trends that strongly align our strategy in the direction of necessary adjustments to increased company and product sustainability.

ESRS2-45. (d)

Our Board of Directors is comprehensively informed about all the results of the stakeholder survey and of the employee dialogue by our management.

ESRS S1 SMB-3

S1-SBM-3-13.

S1-SBM-3-13. (a)

We do not see the impacts, risks and opportunities for our employees as being driven by our company's strategy and business model.

However, there is a risk of accidents at work despite extensive occupational

health and safety measures, and we have therefore decided to seek certification according to ISO 45001 to further improve our occupational health and safety management.

S1-SBM-3-13. (b)

As described above, we do not see the material risks and opportunities directly derivable from our strategy or business model, except for the risks arising from the fact that we are a manufacturing company with general labor risks.

S1-SBM-3-14.

S1-SBM-3-14. (a)

At the German sites in Waldshut-Tiengen and Radeberg, we employ industrial employees in the local productions as well as T&D personnel, administration, support functions, sales staff, and management staff. There are only salaried staff, no third-party companies in production or other activities, no self-employed persons, and no employees from the provision of workers in the year under review.

S1-SBM-3-14. (b)

We do not see a systemic context for the negative effects of potential accidents at work, accidents at work that have not yet led to critical consequences (inability to work / deaths), these have always been individual incidents of low criticality, which we nevertheless strive to further reduce.

S1-SBM-3-14. (d)

As part of the identification of risks, opportunities and positive or negative impacts, we have identified the following:

Employees, training & workers' rights, opportunity: Training and further education are seen as an opportunity to strengthen employee loyalty and increase productivity.

Health, Safety & Well-being, Negative Impact: Occupational health and safety is handled in an exemplary manner, yet injuries occur regularly.

Equality, Diversity & Inclusion, Negative Impact: Currently a poor ratio of 70% to 30%. The Code of Conduct enshrines equality, but it can be promoted even more.

Equality, Diversity & Inclusion, Risk: Risk that talent cannot be used by the BBC due to a lack of diversity. Can also become an issue in public tenders.

S1-SBM-3-14. (e)

Further reduction of occupational accidents through ISO 45001 certification from 2025.

Strengthening the company's market opportunities through measures for operational and product-related climate protection leads to job security.

S1-SBM-3-14. (f)

S1-SBM-3-14. (f).i.

Not relevant because we produce 100% in Germany.

S1-SBM-3-15.

As described above, there is a risk of accidents at work, which is primarily in the commercial sector at both locations, but can also affect all other employees, e.g. also due to commuting accidents.

S1-SBM-3-16.

In addition to the above-mentioned risk of accidents at work, there are no risks or effects that affect certain groups of people to a greater extent, other risks do not exist due to purely German locations and German laws.

ESRS S1-1

S1-1-19.

Our actions are based on personal responsibility, sincerity, loyalty, and respect, in several dimensions. We are aware of our responsibility as a company towards our employees, customers, suppliers, and our environment and have written down our principles in our Code of Conduct.

S1-1-20.

S1-1-20. (a)

In it, we advocate respect for human rights and are guided by the United Nations Guiding Principles on Business and Human Rights.

In addition to complying with the Code of Conduct, we implement the principles of the General Equal Treatment Act without exception. Differences in origin, religion, skin color, gender, age, ethnicity, marital status, physical abilities and limitations, sexual orientation and much more make people and thus our workforce unique. The diversity of our employees enriches our day-to-day work in several ways, and we are proud that we have represented 15 different nationalities in our workforce of 228 employees. "Diversity" is not a buzzword for us, but a part of everyday life and an important part of our corporate culture.

S1-1-20. (b)

We are actively committed to health and well-being, gender equality and decent work while maintaining economic growth, and we are actively implementing this in our business and supply chains.

We have set out the company's guidelines in our CoC [Code of Conduct] of BBC Cellpack GmbH and these areas of action are also an active part of our strategy and risk management process to ensure this.

We monitor our supply chain, including our own area of action and responsibility, for which there is a guideline for the management of the LkSG, which defines comprehensive due diligence.

S1-1-20. (c)

We apply the approach recommended in the "OECD DUE DILIGENCE GUIDANCE FOR RESPONSIBLE BUSINESS CONDUCT" of 2018.

S1-1-21.

The company indicates whether its strategies in relation to its own workforce are

BBC Cellpack GmbH respects internationally recognized human rights.

S1-1-22.

BBC Cellpack GmbH rejects all forms of discrimination in employment and occupation, slavery, child labour, threats against human rights defenders and other human rights violations.

In addition, BBC Cellpack GmbH attaches particular importance to the protection of fundamental rights in the workplace.

We speak out against and condemn child labour, as well as forced and compulsory labour.

The provisions of the Youth Employment Protection Act apply without restriction at BBC Cellpack GmbH, when young people are hired as trainees or holiday assistants.

S1-1-23.

An equally fundamental component of our culture is the sensitization and prioritization of all occupational safety topics at BBC Cellpack. As a company and employer, we want to offer secure jobs – not only in the economic sense. We are planning an official certification according to ISO 45001 from 2025, and we already meet its requirements in terms of content.

One of the focal points in occupational safety is to provide our employees with the best possible personal protective equipment in areas where there is an increased risk potential from plants and machines, as well as hazardous substances are used as auxiliary and operating equipment. As an employer, we are happy to cover the costs of safety shoes, personal protective equipment, and adapted hearing protection in order to provide our employees with the best possible protection. In addition to providing personal protection alignment free of charge, it is essential that our systems and machines are regularly inspected and equipped in accordance with current safety regulations. To ensure safety in everyday life and in emergencies, we are grateful that many employees are involved as first aiders, fire protection

assistants, safety officers, hazardous materials officers and other honorary positions, thus contributing to the safety of all of us and the reduction of occupational accidents.

Every new employee will encounter the topic of "occupational safety" on their first day of work. It is very important to us that every employee is sensitized to the topic from the start of work and knows and can apply the correct behavior in an emergency. During the current employment relationship, the training is carried out annually to continuously focus on relevance and to make it clear that employees can make an important contribution to prevention and in the event of an emergency with their individual behavior and actions. We also support the voluntary commitment of our employees outside of the company by not charging the respective municipalities for our employees' intraday assignments at authorities and organizations with security tasks, such as the fire department, but by voluntarily filling up the missing working hours.

Despite all preventive measures, we had a total of 8 reportable accidents at work in 2023 at the Radeberg and Tiengen sites, with several commuting accidents and no serious injuries reported. Reportable accidents are defined as all accidents at work and on the way to work that result in at least three days of the employee being unable to work and are therefore reported to the employers' liability insurance association. Every accident is one too many. Nevertheless, our high safety standard is evident in comparison to other companies: Based on 1,000 full-time employees, BBC Cellpack GmbH has a so-called index of incidence of 34.78. The responsible employers' liability insurance association publishes a value of 13.97 for the member companies.

S1-1-24.

The company shall provide the following:

S1-1-24. (a)

We expect respectful interaction with each other, actively exemplify this and reject any form of discrimination. Compliance with the General Equal Treatment Act is a matter of course for us and is nevertheless exemplified and demanded by the management.

S1-1-24. (b)

In doing so, we expressly exclude any kind of discrimination, we have defined the following in our CoC:

BBC Cellpack GmbH does not tolerate discrimination or harassment in the workplace, whether based on age, disability, national origin, gender, political opinion or race, religion, or sexual orientation. The most important criteria for employee development therefore include individual performance and potential.

We at BBC Cellpack GmbH respect the personal rights of our employees. We strive to foster a culture of tolerance where we can develop individually to reach our full potential in the workplace.

Any form of discrimination, harassment or bullying contradicts our mission statement and has no place within BBC Cellpack GmbH. Our common goal is to promote a fair, tolerant, appreciative, and collegial working environment.

S1-1-24. (c)

We promote the employment of the disabled.

S1-1-24. (d)

We have appointed an anti-discrimination officer, as well as a human rights officer at BBC Cellpack GmbH.

In our CoC, we have defined internal reporting channels (e.g., a law firm contact address), through which information or complaints can also be made anonymously at any time.

There is a guideline on the Whistleblower Protection Act, which ensures that complaints can be made without prejudice to reporters.

ESRS S1-2

S1-2-27.

S1-2-27. (a)

There is currently no employee representation at either of these German sites. The works council, which existed until 2018, did not stand for re-election and there is no desire on the part of the workforce for employee representation to date.

S1-2-27. (b)

We attribute the non-existent desire for employee representation to our flat hierarchies and our open culture.

Employees can contact their respective supervisor or a member of the management they trust at any time to express their wishes, suggestions, or criticism.

As an employer, regardless of the existence of a works council, we strive to create an appreciative working atmosphere and incentives for our employees in order to be considered an attractive employer on the competitive job market.

S1-2-27. (c)

The responsibility for HR work and contacts with the own workforce on any kind of employee-related topics or concerns lies with the Head of Human

Resources, who reports directly to the CEO of BBC Cellpack GmbH, Mr. Markus Bachmann.

S1-2-27. (d)

Since the rights of participation, information and co-determination under the Works Constitution Act are extensive and time-consuming for a medium-sized company, the management created a statute in 2019 together with former works council members and thus the possibility of electing a works committee.

However, there is obviously no need in the workforce for this form of employee representation either.

Our employees are transparently informed about the possibilities of electing a works committee or a works council.

S1-2-27. (e)

As part of the annual management review, topics relating to the company's own employees are also considered, e.g. changes in internal issues and feedback from stakeholders, which explicitly include reports from employees and whose inputs are incorporated into the management review via HR.

The company's own workforce was also an active part of the stakeholder survey on double materiality, on the basis of which this report and its disclosure obligations are based.

S1-2-28.

Through our Anti-Discrimination Officer and the Human Rights Officer, we try to ensure that groups of people in the workforce who are susceptible to repercussions or are otherwise not heard are also perceived in their views.

ESRS S1-3

S1-3-32.

S1-3-32. (a)

If there is a suspicion that the principles of the Code of Conduct are being violated, employees have the option of contacting the respective supervisor, the HR department, or a member of the Executive Board at any time and reporting the violation, anonymously if desired.

The above-mentioned contact persons are obliged to record the violation, to carry out investigations and, if the suspicion proves to be well-founded, to take measures to prevent the misconduct.

S1-3-32. (b)

In addition to the internal reporting offices mentioned above, we have also set up an ombudsman to provide both employees and external business partners with a point of contact.

S1-3-32. (c)

Complaints are received and processed by the HR department, and as far as compliance incidents are concerned, they are dealt with through the due diligence process described in the "Compliance Management" policy.

S1-3-32. (d)

All reporting channels are described in our CoC, which is publicly accessible on our homepage and on our intranet and by notice to all employees without a computer.

S1-3-32. (e)

All relevant processes, such as complaints or enquiries, are handled by HR and a result is usually published on the intranet or published. Made public by posting it for the workforce in the production area.

S1-3-33.

The CoC and Compliance Management is made available to all employees once a year through training. The topic of reporting channels and the protection of whistleblowers will also be discussed.

There is a guideline on the Whistleblower Protection Act, which ensures that there may be no retaliation against whistleblowers or their sources.

ESRS S1-4

S1-4-38.

S1-4-38. (a)

To maintain the health and performance of our employees for as long as possible, we as an employer offer various offers and strive to continuously expand our range of occupational health management. As an employer, we can create certain framework conditions. However, the success of occupational health management requires the personal responsibility of each individual and the willingness to participate in these issues.

In addition to the physical strain, the psychological stress increases significantly. Our goal is to raise awareness among our managers by 2024 on how to recognize signs of overwork and mental illness. We would also like to dedicate at least one occupational health management measure to the topic of "mental health".

Thanks to the trusting dialogue with our experienced employees, we can transfer their retirement planning to our personnel planning at an early stage and thus ensure that knowledge is passed on to colleagues. We are

pleased to announce that we have five employees who have already reached retirement age and are voluntarily working for BBC Cellpack GmbH beyond retirement. We are aware that working at retirement age only delays retirement.

Nevertheless, we are grateful for the willingness of our employees to continue to apply and pass on their knowledge and experience. As an employer, we must succeed in motivating our employees to transfer their knowledge from the minds into digital forms such as knowledge bases, so that the experience is available to the entire organization.

S1-4-38. (b)

There was no actual, significant impact on our employees in the year under review, so no action was necessary.

S1-4-38. (c)

Both locations of BBC Cellpack GmbH are currently not subject to collective bargaining.

We are fully committed to complying with the German Minimum Wage Act and strive to pay our employees fairly and in line with the market.

We strive to always provide salaries in line with the market. To this end, we are guided by the salary agreements of the major trade unions as well as by the prevailing inflation. Based on our business success and considering the indicators, we conduct regular salary rounds for our employees.

S1-4-38. (d)

For example, to verify the appropriateness of salaries, we use an external tool to be able to carry out salary benchmarks.

In principle, the effectiveness of each measure or initiative is always evaluated as part of the annual management review and is included in the evaluation of the results and necessary strategy adjustments.

S1-4-39.

Paragraph 36 (S1-3-36) is not relevant for BBC Cellpack GmbH. Irrespective of this paragraph, actual and potential negative impacts are evaluated at least once a year as part of the management review and dealt with the necessary measures if necessary.

S1-4-40.

S1-4-40. (a)

The shortage of skilled workers and demographic developments are major risks that affect our HR work. The biggest challenge is to find well-trained employees and to retain them in our company for as long as possible and, at

the same time as extending working lives, to maintain the health and performance of our existing workforce.

It is our goal to continue to recruit internationally. We are in an employee market and companies are fighting for talent. It is important to be open and take advantage of new recruitment opportunities. As a medium-sized company, "active sourcing" via platforms such as LinkedIn has so far been too time-consuming. In the coming years, we will have to build up expertise in this area to be able to find and address the right talent. International recruitment also means that we actively accompany our applicants through the visa process as well as when starting their careers in Germany. In addition to the technical aspects of onboarding, we provide our foreign employees with German courses.

S1-4-40. (b)

We also offer English language courses to our staff to align the language levels of both the workforce and new employees.

For us as a company, it is not only important to create visibility and presence in social media for customers, but also for employer branding and the recruitment of new employees. Marketing and communications, as well as HR, need to work closely together to create relevant content for social platforms.

We have set ourselves the goal of reviving cooperation with universities and schools in 2024. Due to the pandemic, relationships could not be maintained as intensively in the past two years as in previous years. The same applies to participation in Girls Days and the offer for internships and theses.

S1-4-41.

As a matter of principle, the practices of our company are always evaluated as part of the annual management review, and all relevant "social" topics are also mandatorily part of the annual risk management, or the risk assessments carried out as part of the compliance and LkSG due diligence processes. The results of these risk assessments must be included in the management review, which is approved by the CEO of BBC Cellpack GmbH together with the head of the QHSE department.

S1-4-42.

Measures that will result from risk assessments or the management review itself must be pursued in an action tool, the QHSE department ensures that these measures are implemented, including an effectiveness test.

S1-4-43.

The follow-up of measures in connection with the company's own workforce is primarily the responsibility of the HR department, whose head reports directly to the CEO of BBC Cellpack GmbH. The HR department is supported by the Anti-Discrimination Officer, the Human Rights Officer, the QHSE department and, if

necessary, the Compliance Coordinator, all of whom report directly to the CEO or HR management.

ESRS S1-5

S1-5-46.

BBC Cellpack GmbH sets all goals for this content as part of its target agreement process. In this context, the goals for the following year or medium-term target planning are defined for the management areas and the staff units of the managing director, including the human resources department of BBC Cellpack GmbH. These goals are then approved by the management and tracked in the specialist departments with a view to achieving the goals. Deviations are tracked and processed and eliminated as part of corrective measures. For this purpose, regular reports are sent to the management. Once a year, the results are evaluated as part of the Management Review of the Integrated Management System.

S1-5-47.

S1-5-47. (a)

These goals are defined by means of a target table that contains relevant objectives for us to manage the material impacts, risks and opportunities for the company's own workforce:

| | Base Year Value (2022) | Value for Base Year | Value for reporting year | Target for the year under review plus 1 | Target for the year under review plus 5 |
|---|---|----------------------------|---------------------------------|--|--|
| Goal to reduce negative impact on your own workforce | Reduce the number of accidents at work | 1 | 8 | 0 | 0 |
| Aim to promote positive impact on one's own workforce; | Increase awareness of health issues among the workforce; KPI: Reduce sick leave | 6,46% | 6,3% | 6,0% | 5,25% |
| Aim to manage significant risks and | Stabilization of staff turnover (involuntary fluctuation rate) | 4,93% | 8,39% | 7,9% | 4,3% |

| | | | | | |
|--|--|--|--|--|--|
| opportunities related to its own workforce. | | | | | |
|--|--|--|--|--|--|

S1-5-47. (b)

All these goals are pursued annually, evaluated under the responsibility of the HR department and as part of the management review and, if necessary, followed up with (corrective) measures.

S1-5-47. (c)

With these measures, we ensure that the requirements that have not been met as part of the achievement of the targets are met by the next year at the latest, thus helping to improve the company's performance.

ESRS S1-6

S1-6-50.

S1-6-50. (a)

KPIs:

Total number of employees by country : Germany: 228

S1-6-50. (b)

S1-6-50. (b).i

KPIs:

Number of permanent employees by gender : Female: 92 #

Number of permanent employees by gender : N/A : 0 #

Number of permanent employees by gender : Male : 129 #

Number of permanent employees by gender : Other: 0 #

Total number of permanent employees: 221 #

S1-6-50. (b).ii

KPIs:

Total number of temporary employees: 7 #

Number of temporary employees by gender : Female: 6 #

Number of fixed-term employees by gender : N/A : 0 #

Number of temporary employees by gender : Male : 1 #

Number of fixed-term employees by gender : Other: 0 #

S1-6-50. (b)iii

KPIs:

Total number of employees with no guaranteed working hours: 0 #

S1-6-50. (c)

KPIs:

Turnover rate: 8.39 %

ESRS S1-8

S1-8-60.

S1-8-60. (a)

KPIs:

Proportion of all employees covered by collective bargaining agreements: 0 %

ESRS S1-9

S1-9-66.

S1-9-66. (a)

KPIs:

Absolute gender distribution in top management by gender : Male : 4 #

Absolute gender distribution in top management by gender : Female: 1 #

Percentage of gender distribution in top management by gender : Female: 20 %

Percentage of gender in top management by gender : Male : 80 %

Number of employees in top management: 5 #

S1-9-66. (b)

KPIs:

Number of employees by age group: Over 50 years: 101 #

Number of employees by age group: Under 30 years: 26 #

Number of employees by age group: Between 30 - 50 years: 101 #

Proportion of employees under 30 years of age: 11.4 %

Proportion of employees between 30 and 50 years of age: 44.3 %

Proportion of employees over 50 years of age: 44.3 %

ESRS S1-10

S1-10-69.

All its employees receive an appropriate remuneration based on the German Minimum Wage Act and in accordance with the applicable reference values, we are guided by the collective wages of comparable companies in Germany.

ESRS S1-11

S1-11-74.

S1-11-74. (a)

KPIs:

Proportion of social protection in the event of illness: 100%

S1-11-74. (b)

KPIs:

Unemployment rate: 100%

S1-11-74. (c)

KPIs:

Percentage of social protection in the event of injury and disability: 100%

S1-11-74. (d)

KPIs:

Proportion of social security in the event of parental leave: 100%

S1-11-74. (e)

KPIs:

Proportion of social security at retirement: 100%

ESRS S1-14

S1-14-88.

S1-14-88. (a)

KPIs:

Coverage by occupational health and safety system: 100%

S1-14-88. (b)

KPIs:

Employee deaths due to work injuries and illnesses: 0 #

S1-14-88. (c)

KPIs:

Number of employee accidents at work: 8

S1-14-88. (e)

KPIs:

Number of working days lost due to employee accidents, injuries, and deaths: 226

ESRS S1-16

S1-16-97.

S1-16-97. (b)

KPIs:

Total Compensation Ratio: 433%

ESRS S1-17

S1-17-103.

S1-17-103. (a)

KPIs:

Total number of incidents of discrimination and harassment: 0 #

S1-17-103. (B)

KPIs:

Total number of employee complaints: 0 #

S1-17-103. (c)

KPIs:

Total fines due to employee complaints: €0

S1-17-103. (d)

S1-17-104.

S1-17-104. (a)

KPIs:

Total number of human rights violations involving employee ownership: 0 #

S1-17-104. (B)

KPIs:

Total fines for human rights violations: €0

ESRS S3

ESRS S3 SBM-2

S3-SBM-2-7.

As part of the determination of double materiality, we have conducted a comprehensive stakeholder survey including representatives of the directly affected community, the communities in which our companies are located, this stakeholder survey is accessible to everyone via our Internet homepage.

We are not aware of any other affected communities.

IsrasS 3 Subum-3

S3-SBM-3-8.

S3-SBM-3-8. (a)

BBC Cellpack GmbH manufactures its products in Germany at its sites in Waldshut-Tiengen in Baden-Württemberg and Radeberg in Saxony.

This is part of our current and current corporate strategy and business model and influences the impact on affected communities, resulting the positive impacts at the sites.

S3-SBM-3-8. (b)

Through a successful business, we have the potential to have a further positive impact at our locations.

We do not pollute the affected sites with emissions into air or water or with noise.

S3-SBM-3-9.

S3-SBM-3-9. (a)

S3-SBM-3-9. (a).i.

Since we are one of the most important employers in the regions, we have a positive influence on the affected communities through the creation of jobs and the payment of trade tax.

S3-SBM-3-9. (a).ii.

Our products have a positive impact on the affected communities at local, municipal and supra-regional level in their application [creation of new power grids / expansion of renewable energies].

S3-CPM-3-9. (a) c.

We, like the other suppliers who supply the actual power cables, use large quantities of metallic conductors, mainly aluminum alloys, which can have an impact on the affected communities that source these metallic raw materials for our upstream supply chain in individual cases.

Since the use of our products together with the power grids and their cables is in long-term use (several decades) and no end users

are affected, there are hardly any long-term effects of waste or recycling for affected communities in use of our products.

S3-SBM-3-9. (a).iv.

Our business activities and our supply chain have no impact on indigenous peoples' communities that we are aware of

S3-SBM-3-11.

The assessment of the impact of our strategy and business model was carried out in accordance with ESRS 2 IRO-1 and ESRS 2 MDR-P and covers all potentially affected communities

ESRS S3-1

S3-1-14.

The business activities of BBC Cellpack GmbH, including our supply chain, have no impact on indigenous peoples that we are aware of.

S3-1-15.

Our responsibility for people, society, the economy and the environment is already firmly anchored in our valid CoC.

S3-1-16.

S3-1-16. (a)

We are aware of our responsibility to all affected communities along our supply chain.

Therefore, we are already implementing the requirements of the LkSG and will also implement the planned requirements of the CSDDD in the future, although due to our size we do not oblige to fall under the scope of these laws or EU directives.

S3-1-16. (b)

We have recently revised our supplier management policy and made the selection and evaluation of our suppliers even more dependent on ESG requirements for the supply chain, also regarding any communities in the supply chain that may be affected (environmental and social)

S3-1-16. (c)

We also apply the LkSG to us, including the appointment of a human rights officer, although we as BBC Cellpack GmbH do not fall under this law due to our number of employees.

S3-1-17.

We adhere to all the guidelines and guiding principles of the OECD and the United Nations that we are aware of.

S3-1-18.

As already described at the beginning, all our compliance guidelines are described in our CoC, the topics of human rights, dealing with natural resources and the environment, as well as communication with those affected and the public in general.

ESRS S3-2

S3-2-21.

S3-2-21. (a)

As part of the due diligence for this report, we conducted a comprehensive stakeholder survey including representatives of the directly affected community, the communities in which our operations are located, this stakeholder survey is accessible to everyone via our Internet homepage.

In our CoC, which is also available on our homepage, we are committed to an open dialogue and communication with all our stakeholders, reports, or concerns from citizens of the affected municipality or the municipalities themselves we will take seriously in any case and then enter a solution-oriented dialogue with those affected.

S3-2-21. (b)

On the Internet, the stakeholder survey is still active and is regularly re-evaluated, at least once a year.

S3-2-21. (c)

BBC Cellpack GmbH has a human rights officer for violations of the LkSG within the supply chains as well as a compliance officer, both of whom identify possible violations as part of a due diligence and ensure that they are processed and remedied.

The results of the due diligence are evaluated once a year as part of the management review by the QHSE management in cooperation with the Compliance Officer and the Human Rights Officer and presented to the Executive Board or the CEO. These results are then incorporated into the strategy if necessary.

S3-2-21. (d)

There are direct contacts with residents and the communities, e.g. through open days and direct contacts with the local authorities.

ESRS S3-3

S3-3-27.

S3-3-27. (a)

Currently, we are not aware of any negative effects, the process of how we would deal with them is described under S3-2.

As a further process, we actively use all due diligence measures and tools required by the LkSG Act and monitor our supply chain, accordingly, including active risk management and a designated human rights officer.

S3-3-27. (b)

There is an external reporting office for our CoC.

We are in direct contact with the municipalities in which our production sites are located (both in Germany).

S3-3-27. (c)

All information about our CoC and e.g. the external reporting office is also available on our Internet homepage. Furthermore, we provide all direct suppliers in our supply chain with the content of a CoC to be fulfilled by the supplier, which is equivalent to the BBC Cellpack GmbH CoC in terms of content.

Reports via the channels described, such as online stakeholder surveys or information that goes directly to our reporting office or in direct communication, e.g. through municipalities, to us are collected and evaluated as part of our management review, if applicable.

S3-3-28.

We secure reports from potentially affected communities by means of regulations on the Whistleblower Protection Act, so that every (individual) person is protected from any kind of retaliatory measures, this is also described in ESRS G1-1. We know from the stakeholder on-line surveys that there is active input in these channels, as well as through our direct contact with the communities where our production sites are located.

ESRS S3-4

S3-4-32.

S3-4-32. (a)

As already explained in S3-2 and S3-3, we have an open stakeholder dialogue in our due diligence and on an ongoing basis and actively monitor our supply chain in the sense of a constant, active risk management process.

S3-4-32. (b)

Since there are currently no negative effects known to us, we do not have any active measures in this regard. No critical feedback is known from the stakeholder survey either.

S3-4-32. (c)

In 2023, we revised our Supplier Management Policy to include ESG selection criteria. In addition, a LkSG Management Guideline was created in 2023 to ensure protection within our supply chain.

S3-4-32. (d)

As part of our supplier management, our audit questions to our suppliers also include environmental and social aspects at these suppliers, which is intended to minimize the potential negative impact on affected communities, e.g. environmental damage caused by the production of these suppliers. Currently, we are not aware of any such damage here.

S3-4-33.

S3-4-33. (a)

We have a due diligence process that uses risk assessments on ESG compliance and LkSG to determine whether action is necessary regarding potential or actual negative impacts on affected communities.

S3-4-33. (b)

This is planned once a year and is part of the input of our annual management review and, if necessary, leads to (corrective) measures to minimize or eliminate these negative effects.

S3-4-33. (c)

The due diligence processes used are defined in two valid guidelines on ESG compliance and the LkSG. Due to the complete due diligence carried out in the sense of a PDCA cycle, a review of the results is guaranteed. The due diligence follows the guidelines of:

"OECD DUE DILIGENCE GUIDANCE FOR RESPONSIBLE BUSINESS CONDUCT"
von 2018

S3-4-34.

S3-4-34. (a)

At the same time, the guidelines for LkSG and ESG compliance, together with the appointment of a Compliance Officer and a Human Rights Officer, serve to minimize potential risks for BBC Cellpack GmbH.

Risk minimization results from the due diligence process described above, which includes a risk assessment as a core element.

S3-4-34. (b)

This also applies to potential opportunities related to affected communities, which can also be identified in risk management.

S3-4-35.

Although we generally believe that our business activities do not have an immediate negative impact on affected communities, we are aware of our responsibility for the environment and climate.

For this reason, we also published a new guideline for environmental and climate management in 2023, in which we describe how we intend to avoid negative impacts or at least reduce them as far as possible.

S3-4-36.

During the reporting period and in previous years, we are not aware of any problems or incidents related to human rights or negative environmental impacts regarding affected communities.

S3-4-37.

For all negative impacts that affect the environment or climate, the KPIs that we disclose in disclosure obligations for ESRS E1 and E5 apply.

S3-4-38.

The complete management of ESG impacts on affected communities at BBC Cellpack GmbH is ensured by the QHSE department (as the CEO's staff unit) and the responsible compliance and human rights officers, who are also appointed by the CEO.

ESRS G1

ESRS G1 GOV-1

G1-GOV-1-5.

G1-GOV-1-5. (a)

The Managing Director of BBC Cellpack GmbH reported in 2023 to the CEO of the BBC Group, who is also a member of the Board of Directors of the BBC Group. ESG topics are reported here on a quarterly basis as part of the "Business Strategy Process" anchored in the IMS, the structure of the information is as follows, ESG topics are not presented separately here but are included by process:

- Current assessment and trends in the business environment
- Agreed strategic goals incl. ESG
- Adjusted/new project roadmap
- Resource
- Project-Roadmap
- Risk matrix
- Focus Area Slide and KPIs

- Summary presentation (optional)

BBC Cellpack GmbH is part of the Behr Bircher Group, an owner-managed group of companies, owned by Professor Dr. Giorgio Behr, a Swiss entrepreneur who is also Chairman of the Board of Directors of the BBC Group.

The Board of Directors is responsible for the supervision of BBC Cellpack GmbH, which is a subsidiary of the Swiss Behr Bircher Cellpack BBC AG. Its tasks are laid down in the Swiss Code of Obligations.

G1-GOV-1-5. (b)

BBC Cellpack GmbH is part of the Behr Bircher Group, an owner-managed group of companies, owned by Professor Dr. Giorgio Behr, a Swiss entrepreneur who is also Chairman of the Board of Directors of the BBC Group.

The Board of Directors is responsible for the supervision of BBC Cellpack GmbH, which is a subsidiary of the Swiss Behr Bircher Cellpack BBC AG. Its tasks are laid down in the Swiss Code of Obligations.

The administrative bodies themselves do not have proven expertise in the Sustainability Report, but are advised by Cubemos GmbH as required

The Board of Directors is the supreme supervisory and structuring body of the stock corporation Behr Bircher Cellpack BBC AG. According to Swiss law, the Board of Directors has 7 non-transferable and irrevocable tasks (Art. 716 CO):

- The Board of Directors is the overall management of the company and issues the necessary instructions
- The Board of Directors determines the organization of the company
- The Board of Directors is responsible for structuring accounting, financial control, and financial planning
- The Board of Directors is responsible for appointing and dismissing the Executive Board and the authorized representatives
- The Board of Directors has overall supervision over the Executive Board. This with regard to compliance with laws, statutes, regulations and directives
- The Board of Directors is responsible for the preparation of the annual report as well as the preparation of the Annual General Meeting and the execution of its resolutions
- In the event of over-indebtedness or insolvency of the company, the board of directors must notify the judge.

ESRS G1 IRO-1

G1-IRO-1-6.

This was determined in the context of the determination of double materiality, where all relevant IROs of all ESRS were determined and evaluated regarding impact type and severity (materiality). When determining the impacts, risks, and opportunities for ESRS G1, we looked at BBC Cellpack GmbH with its German sites.

ESRS G1-1

G1-1-9.

BBC Cellpack Electrical Products GmbH has described all relevant content on corporate culture and business conduct guidelines in detail in its Code of Conduct, which is accessible and known to all employees.

There is a due diligence process, which is described in detail in a compliance policy, and which requires a compliance risk assessment to be carried out at least once a year, from which measures are derived if necessary. Compliance management and the significance and content of the CoC are presented once a year in a mandatory training course for every employee.

G1-1-10.

G1-1-10. (a)

There is a guideline that describes the implementation of the Whistleblower Protection Act, and an external reporting office for such incidents is also anchored in our CoC.

G1-1-10. (b)

G1-1-10. (c)

G1-1-10. (c).i.

Both internal and external reporting channels are defined, both in the CoC and in the Whistleblower Protection Act. Employees are trained on these topics once a year as part of compliance and CoC training

G1-1-10. (c).ii.

Measures to protect against retaliation against the company's own employees are defined in the applicable Whistleblower Protection Act

G1-1-10. (d)

G1-1-10. (e)

These potential deviations and incidents are evaluated once a year as part of the Compliance Due Diligence Risk Assessment, which is laid down in the Compliance Management Guideline.

G1-1-10. (f)

G1-1-10. (g)

Our training courses on compliance topics take place in several stages. All relevant documents are openly accessible to all employees, both available on the intranet and as notices in the locations for employees who do not have their own intranet access in the company. There is also a computer with intranet access for all employees to find all the information there. Furthermore, company-wide training courses for all employees take place via TEAMS, these are mandatory and take place at least once a year. Here, current compliance topics, compliance management and the content of the CoC are taught.

G1-1-10. (h)

In these trainings, the employees and management of all departments, including the management and the managing director, are trained.

G1-1-11.

ESRS G1-2

G1-2-14.

We have recently revised our supplier management policy and made the selection and evaluation of our suppliers and us as their customers dependent to an even greater degree of ESG requirements and thus also dedicated governance requirements for the supply chain.

We have clear stipulations on our payment terms to our suppliers and business partners, which are part of our contracts with them.

Furthermore, a new CoC for Suppliers will be created, which will communicate these obligations to our suppliers based on our own CoC.

We ourselves have formulated a voluntary commitment in our CoC and we are committed to the following behavior towards our suppliers:

"BBC Cellpack GmbH strives to build sustainable business relationships with its customers and other business partners for mutual benefit. Every employee must therefore ensure that the interests of our customers, suppliers, cooperation partners and other business partners are fairly considered.

The interests of customers or other business partners must not be put in the foreground to the detriment of other customers, suppliers, cooperation partners or other business partners.

We carefully select our business partners and expect them to behave in accordance with the basic rules of our Code of Conduct and to require their suppliers to do the same."

G1-2-15.

G1-2-15. (a)

There is a supplier management guideline that regulates risks regarding sustainability aspects as well as compliance violations. These topics are thus evaluated during supplier selection and monitoring. ESG issues are also reviewed as part of supplier audits.

Furthermore, there is a LkSG management guideline that describes due diligence including risk assessments at least once a year within our supply chain.

G1-2-15. (b)

Through the existing supplier management policy, which fully defines ESG requirements in supplier selection and development, BBC Cellpack GmbH ensures that social and ecological criteria are considered in the selection of suppliers.

ESRS G1-3

G1-3-19.

We have formulated specifications for this in our CoC:

"No tolerance for corruption, special caution towards officials. Our success in the market is based on innovation, enthusiasm, performance, flexibility and service readiness and must not be achieved through unfair advantages. Our business partners rely on the professional judgement of our employees. For this reason, BBC Cellpack GmbH does not tolerate any form of bribery or corruptibility or acceptance or granting of benefits.

Anyone who does not comply with the rules for gifts and invitations in § 13 of this Code of Conduct risks criminal prosecution for corruption violations. Promising or soliciting unfair advantages can also be punishable by law.

In the case of invitations and gifts to persons outside BBC Cellpack GmbH by employees, the internal rules for gifts and invitations must always be observed. This applies in particular to contact with public officials.

The granting of advantages to public officials may be punishable as acceptance or granting of advantages solely because it takes place in connection with a public official. This does not require that the performance of the office be unfairly influenced. Anyone entrusted with the performance of public duties can be a public official, and not just civil servants and public employees. "

Cellpack GmbH has a compliance management system with all the necessary guidelines, including about corruption and bribery, which also regulates the information of affected stakeholders, especially in the event of a claim.

G1-3-20.

The complete compliance management system and the content of the CoC, which also covers the topic of corruption, is imparted to all employees once a year in a mandatory training course and is available in paper form at all locations.

G1-3-21.

G1-3-16. (a)

The prevention, detection and combating of corruption and bribery is ensured within the framework of the due diligence described in the Compliance Management Guideline.

G1-3-16. (b)

In this case, the in-house compliance officer of BBC Cellpack GmbH is responsible for ensuring that investigations are not carried out by the management circles concerned. If necessary, the matter will be referred to an external lawyer.

G1-3-16. (c)

Our Compliance Management Guideline stipulates that in the event of a claim, BBC Cellpack GmbH will be transparently and fully reported to authorities and all affected stakeholders, this applies to our Board of Directors and the owner.

G1-3-21. (a)

The training on corruption and bribery is part of the general compliance and CoC training as an integral part. There is currently no in-depth training specifically on the topics of corruption and bribery.

G1-3-21. (b)

KPIs:

Percentage of trained risk functions in the company: 100%

G1-3-21. (c)

As part of the training courses within BBC Cellpack GmbH, the entire management and the managing director are trained. We do not train the Board of Directors.

ESRS G1-4

G1-4-24.

G1-4-24. (a)

KPIs:

Number of convictions for corruption/bribery violations: 0 #

Fines for corruption/bribery violations: €0

G1-4-24. (b)

Since there were no violations at BBC Cellpack GmbH, no action against violations was necessary

G1-4-25

G1-4-25. (a)

There have been no confirmed cases of corruption or bribery at or by BBC Cellpack GmbH or its employees.

KPIs:

Number of confirmed incidents of corruption or bribery: 0

G1-4-25. (b)

KPIs:

Number of dismissals for corruption/bribery: 0 #

Number of warnings issued to employees for corruption/bribery cases: 0 #

G1-4-25. (c)

KPIs:

Number of incidents of corruption or bribery leading to contract terminations with partners: 0 #

G1-4-25. (d)

ESRS G1-5

Political influence and lobbying activities

G1-5-29. (b)

KPIs:

Total policy contributions per region: 0 €

Financial policy contributions: 0

Donations in kind as political contributions: 0

ii.

There is no political influence whatsoever through BBC Cellpack GmbH, neither through monetary payments nor through contributions in kind. This is excluded by our CoC.

G1-5-30.

In the current reporting period, there are no management functions at BBC Cellpack GmbH, i.e. managing directors or managing directors who held a comparable position in public administration in the years prior to their appointment.

G1-5-AR 12(a)

KPIs:

Amount of internal and external lobbying expenses: 38182 €

G1-5-R12(b)

KPIs:

Amounts paid for membership of lobby associations: 38182 €

ESRS G1-6

G1-6-33.

G1-6-33. (a)

G1-6-33. (b)

The value for Average Invoice Payment Time (in days) cannot currently be determined in the ERP system with reasonable effort or can be referenced to the default values, which can be different for different suppliers, because it is not possible to automatically separate or evaluate the different suppliers (as described in Standard Payment Terms) according to different payment terms.

The value of 30 days mentioned is therefore an estimate.

As a matter of principle, we adhere to the described payment terms for the various business partners as defined.

We as BBC Cellpack GmbH define in our General Terms and Conditions of Purchase the usual terms of payment with our suppliers with either 30 days net or 3% discount after 14 days. However, different payment terms can be agreed at any time. In fact, most of our most important suppliers have agreed a net payment term of 30 days. This applies to both domestic and other European providers. There are also agreements with some German suppliers that provide for a cash discount, usually 2% after 14 days or otherwise 30 days net. With other European providers, discounts are rarely agreed. Overseas suppliers are usually paid after the shipping documents are provided. Payments must then be made within 10 days of receipt of the documents. There are also agreements with some overseas suppliers for advance payments, i.e. payments after PO's have been dropped off there, but these may not exceed USD 5,000. The final payment will then be made upon presentation of the shipping documents, as explained above.

KPIs:

Standard Payment Terms: 30d

G1-6-33. (c)

KPIs:

Open proceedings due to culpable late payment: 0 #

G1-6-33. (d)

As explained above, for 2023 we have only estimated the exact value for the payment term. The sample is not representative of the current reporting year.