

Declaration of conformity 2021

Brückner Gruppe

Indicator set

GRI SRS

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Indicator set

The declaration was drawn up in
accordance with the following reporting
standards:

GRI SRS

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Date: 2021, source: company data.
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General

General Information

Describe your business model (including type of company, products / services)

The Brückner Group stands for technological competence, process know-how and the highest quality in lines and machinery for plastics and alternative materials production and processing. The Group has been family owned since its foundation in 1960, which to this day has had a formative influence on the Brückner Group, and is reflected in particular in its long-term strategic orientation – proving a key success factor for customers and the Group alike.

(Brückner Group Sustainability Report 2021, page 7)

Additional remarks:

At the end of 2020, the Brückner Group employed around 2,500 people at 23 sites in 14 countries. Based in Siegsdorf in the district of Traunstein, Bavaria, the Brückner Group GmbH acts as the management holding. With approximately 40 employees, it defines the strategic orientation of the Group.

(Brückner Group Sustainability Report 2021, page 7)

CRITERIA 1–10: SUSTAINABILITY POLICY

Criteria 1–4 concerning STRATEGY

1. Strategic Analysis and Action

The company declares whether or not it pursues a sustainability strategy. It explains what concrete measures it is undertaking to operate in compliance with key recognised sector-specific, national and international standards.

Despite their differences, the Brückner Group companies are united by a common business orientation, the "Strategy 2025". Underlying this strategy is a clear vision of market and technology leadership for the Group in future-oriented niches. This vision drives the orientation of the Group, based on the cornerstones of plastics and its alternatives, packaging and specialty applications, machines and plants as well as systems and processes.

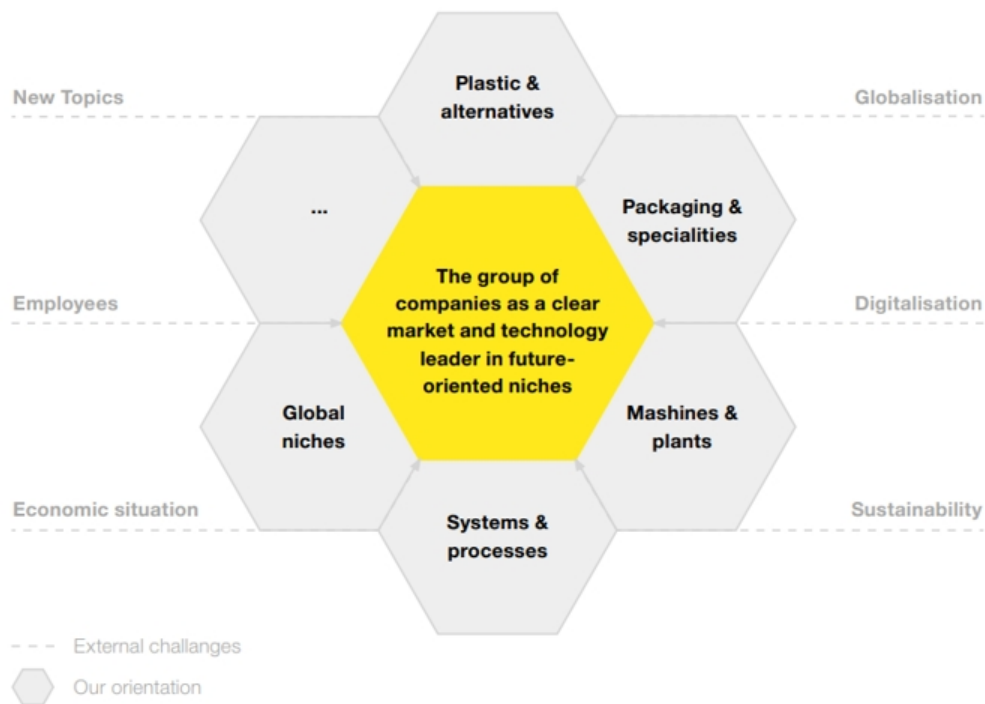
The Group companies consider themselves not only machine manufacturers, but solution providers. This builds on a profound understanding of materials and processes, allowing the companies to provide development support to customers at an early stage (see Research centres, page 23, [Brueckner_SustainabilityReport_EN.pdf \(d39dczd8fv6rw.cloudfront.net\)](#)).

The planned implementation of the strategy is demonstrated through four dual themes (dualities):

- Passion & commitment: Family spirit creates a respectful bond between employees, customers and company
- Excellence & ambition: Technology trendsetter with economic thinking focused on digitalisation and circular economy
- Individuality & community: Strong individual companies working smartly together as a group
- Flexibility & consistency: Balance between proven patterns of success and openness to new ideas

These themes are complemented by clearly defined focal topics that act as orientation points for stakeholders. The Group's primary goal is pursuing further organic growth. While acquisitions are not entirely ruled out, they are not currently a focal point.

Despite the setup of a sustainability strategy and related objective definition the Brückner Group Strategy 2025 defined sustainability as one of the central field of actions.



Research and development is being consolidated across the Group. The Brückner Group continues to attribute key importance to digitalisation, an industry in which it is striving to play a pioneering role, while also building on achievements from other industries.

In the fields of sustainability and circular economy, the Group companies actively approach their customers, positioning themselves as pioneers and solution providers. The development of a sustainability strategy and related reporting is based, as of today, on the requirements of the Global Reporting Initiative (GRI).

As members of various initiatives and associations, the research and development departments of the Brückner Group work actively on sustainable system change towards the circular economy. This involves establishing collaborations both with business partners and stakeholders from the value chain.

Furthermore, the Group conducts research into possibilities arising from, for instance, using alternative materials in the production lines. To name some examples:

- **PrintCYC:** The PrintCYC initiative investigates the impact of printing inks on film recyclability. Central goals include cost-efficient solutions for a functioning circular economy, high-quality recyclates and an overall improvement in recycling quality.
- **R-Cycle:** Its goal is an open global standard for tracing plastic packaging. R-Cycle, based on globally valid and field-tested marking technologies, aims at improving plastics sorting to allow the reprocessing of recyclates from used plastic packaging into high-quality plastic products.
- **HolyGral 2.0:** This European project also works on packaging traceability to optimise recycling. Digital watermarks in the form of largely invisible (printed or imprinted) QR codes can be scanned in the sorting plants, optimising recycling options.
- **CEFLEX:** This consortium of associations and companies has set itself the target of integrating flexible packaging more widely into the circular economy. The establishment of a Europe-wide infrastructure for collecting, sorting and recycling flexible packaging is planned by 2025.
- **Blue Competence:** An initiative of the German Engineering Federation (VDMA), pooling resources and know-how for technologies and processes to drive sustainability in the industry. Members have committed to twelve sustainability principles.
- **Plastic Squeeze Tube Recycling Project:** The objective of this project is to develop design guidelines to improve the recycling stream of HDPE (High Density Polyethylene) and PP (Polypropylene) plastics for tubes as a packaging format.

(Brückner Group Sustainability Report 2021, pages 10-11)

2. Materiality

The company discloses the aspects of its business operations that have a significant impact on sustainability issues and what material impact sustainability issues have on its operations. It analyses the positive and negative effects and provides information as to how these insights are integrated into the company's processes.

The Brückner Group wants to contribute towards a world that offers a sustainable future with better quality of life for all. The circular economy is seen as an essential tool in achieving this goal.

(Brückner Group Sustainability Report 2021, page 26)

Environmental protection is relevant on several levels at the Brückner Group: customers must be able to operate Brückner Group systems and machinery in an environmentally friendly manner. Products manufactured on them should not contribute to environmental pollution. Everyday company activity should be environmentally sound.

(Brückner Group Sustainability Report 2021, page 31)

For the Brückner Group as a family business, social responsibility is a matter close to their heart. People therefore always take centre stage. After all, employees and their commitment are the most valuable resource that a company can build on. Their personalities and know how make the Brückner Group what it is.

(Brückner Group Sustainability Report 2021, page 39)

As an internationally active group, the Brückner Group has a social responsibility that extends beyond its own employees. This is reflected in its social engagement, for instance donations and sponsorship for charitable organisations as well as by employee volunteer work, i.e. corporate volunteering.

For more than 60 years now, the Brückner Group has been rooted in the regions in which its companies are located. The Group companies are among the most important corporate training providers and employers in their respective regions. Local ties form the basis of the Brückner Group as a medium-sized family business and shape all forms of interaction.

(Brückner Group Sustainability Report 2021, pages 20-21)

To allow the Group to focus on the relevant and most important elements with regard to their own commitment to sustainable development, a detailed analysis of issues impacting the Group and its stakeholders was carried out in early 2021. The aim was to identify the material topics for which the Brückner Group holds responsibility within its industry, towards customers, in protecting the environment and in its treatment of employees. To this end, company self-perception was compared with perceptions held by external stakeholders, with an analysis of the impact of business activities on the environment and society.

The dialogue process, taking place over several weeks, involved Group company managers and external advisors. Relevant sustainability standards

were consulted, including the UN Sustainable Development Goals (SDGs), the German Sustainability Code and the reporting standards of the Global Reporting Initiative (GRI).

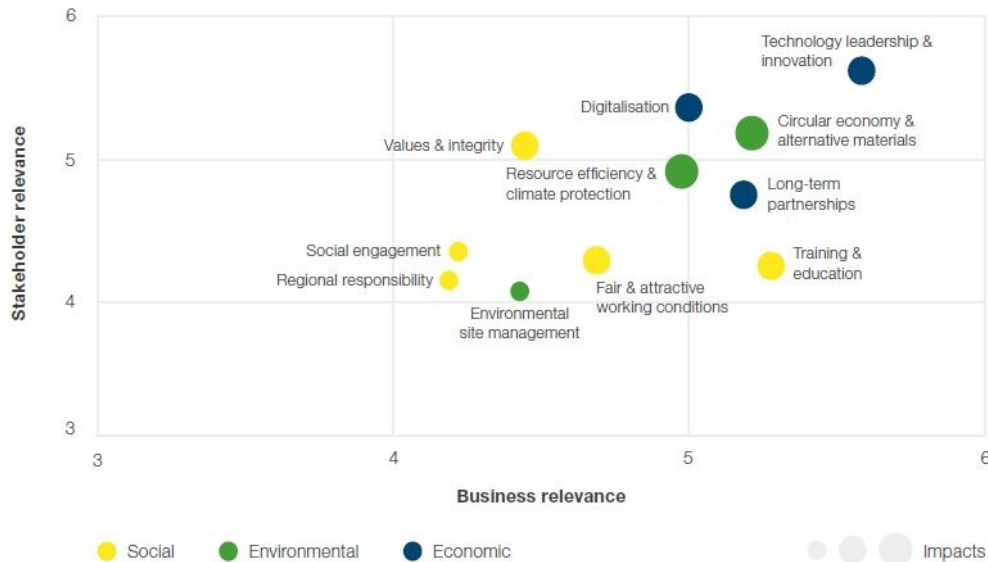
The process also considered organisational and processrelated requirements necessary for a more targeted and consistent future management of the Group, in line with sustainability criteria. After all, materiality analysis is not an end in itself: its purpose is to sharpen awareness, identify gaps and define management requirements, so as to increase transparency both internally and externally. The overarching goal is the future viability of the Brückner Group – even during times of political, financial or environmental change.

During the process, the array of potential topics was condensed to eleven which are of relevance across the Group. The result was the following list of economic, environmental and social topics relating to the Brückner Group's impact on the environment and society, in descending order of impact intensity:

- Circular economy and alternative materials
- Resource efficiency and climate protection
- Technology leadership and innovation
- Values and integrity
- Long-term partnerships
- Fair and attractive working conditions
- Digitalisation
- Training and education
- Environmental site management
- Regional responsibility
- Social engagement

These eleven topics were presented in a materiality matrix, with one axis displaying the company's perspective of the materiality of the topic and the other the external stakeholders' perspective. The colours of the dots represent the three dimensions of sustainability and their diameter the scale of impact, whereby "impact" can be both positive or negative.

Materiality matrix



(Brückner Group Sustainability Report 2021, pages 13-14)

The opportunities and risks that are inherent to the described sustainability topics are further evaluated in the course of the sustainability objective definition and will be part of the sustainability management system set up in future. It is planned to provide an overview in the next DNK report.

3. Objectives

The company discloses what qualitative and/or quantitative as well as temporally defined sustainability goals have been set and operationalised and how their level of achievement is monitored.

Group-wide, environmental goals include, among other things, further significantly reducing energy consumption and greenhouse gas emissions, enabling customers to use the systems and machines to make production as resource friendly as possible and ensuring a high level of recyclability for the resulting products.

The Brückner Group is therefore gradually switching to renewable energy at all its sites worldwide. The Siegsdorf Group site, for example, switched completely to green electricity in 2021. At sites where this is not yet possible, the focus is on saving energy. The Brückner Group as a whole is aiming to

keep electricity consumption (per permanent employee) constant over the coming years, despite increased growth and digitalisation.

(Brückner Group Sustainability Report 2021, page 16 and page 33)

A quantitative target setting is currently set up and will be likely available by the end of the business year 2023 resp. beginning of the business year 2024.

The responsibility for the achievement of the strategic sustainability objectives and the sustainability management is describe in the criteria 7 "Control".

In the course of the dialogue process, taking place over several weeks (see criteria 2 "Materiality") . the relevant sustainability standards were consulted. Also including the goals for sustainable development of the UN Sustainable Development Goals (SDGs). In line with the development of a sustainability strategy and quantitative targets the relation to the SDGs will be further defined and in the following reported.

4. Depth of the Value Chain

The company states what significance aspects of sustainability have for added value and how deep in the value chain the sustainability criteria are verified.

Effective management along the entire value chain is key to ensuring high-quality raw materials, the production of necessary components as well as ethical business practices. For this reason, the Brückner Code of Conduct also covers parts of the value chain outside the corporate group, such as cross-border exchange of goods and services (see section 10 of the sustainability report, www.brueckner.com) and environmental protection (see section 11 of the sustainability report, www.brueckner.com).

Ultimately, accountability for a responsibly designed supply chain lies with the management and purchasing managers of the lead companies. The compliance organisation monitors the implementation of the standards. Together with the purchasing managers, it ensures compliance with the Code of Conduct and purchasing conditions.

In addition, the Brückner Group has a "purchasing collaboration" working group that meets on a regular basis, in which all purchasing managers of the lead companies and the Group strategy department engage in cross-company exchange on technical questions and special topics.

(Brückner Group Sustainability Report 2021, page 28)

Generally company-wide problems that allow a standard solution for all

companies of the Brückner Group are jointly treated and solved. A detailed description of the different supply chains of the Brückner Group ist not planned for the first DNK report. A company-wide display of the supply chain segments and its details will be established till 2024. The publishing of the supply chains and the related descriptions are planned for the next DNK report.

An examination of the sustainability criteria of the supply chain is performed on different levels of the Brückner Group. The standardization of the terms and conditions of purchase focusing on the adherence of sustainability criteria, e.g. human rights, forced labor, child labor, slavery,... already took place and are supported by the Brückner Group Code of Conduct. Additional measures such as supplier audits and verifications are currently setup.

Criteria 5–10 concerning PROCESS MANAGEMENT

5. Responsibility

Accountability within the company's management with regard to sustainability is disclosed.

The Brückner Group has a decentralised form of sustainability management. Apart from strategic guidelines and goals, individual companies are largely responsible for specific focus areas and the concrete work on site. The Group's four lead companies have sustainability coordinators who, together with the holding company, form a network.

At the same time, continuous efforts are made towards increased systemisation of the sustainability management systems. The lead companies are currently in the process of expanding their management systems to open up the possibility of future external certification.

Here, KIEFEL GmbH plays a pioneering role. By 2021 it had already been granted a silver award from the sustainability certification company EcoVadis. This ranks the management company among the top 25 percent of all companies audited by EcoVadis. Kiefel was also one of last year's finalists for the German Sustainability Award in the design category.

(Brückner Group Sustainability Report 2021, page 16)

6. Rules and Processes

The company discloses how the sustainability strategy is implemented in the operational business by way of rules and processes.

The Brückner Group acts according to a holistic understanding of sustainability. The Group is led by the belief that lasting success is achieved through excellent products, treating employees and business partners fairly, as well as acting in an environmentally friendly way. It assumes an ecological and social outlook to be prerequisite for longterm economic success.

In environmental terms, the emphasis is on climate protection, resource efficiency and environmental site management. The social dimensions of

sustainability have a profound impact on processes within the individual companies.

Excellent employment and training opportunities, a clear vision and mission as well as assuming social and regional responsibility also impact the economic aspects of sustainability. Close collaborations with partners, customers and companies along the value chain allow for successful action to be taken. Ultimately, however, it is the people who make the difference. This is why the Brückner Group companies value and promote the passion and commitment of their employees.

Alongside continuous improvements to lines, machines and services as well as embracing new approaches in their development and design, the focus is on lowering the required energy consumption to reduce greenhouse gas emissions and make product manufacture as resource friendly as possible. In addition, we assume responsibility both with regard to our value chain and production. Close interaction between the companies and their worldwide subsidiaries helps evaluate and improve sustainability performance.
(Brückner Group Sustainability Report 2021, page 16)

7. Control

The company states how and what performance indicators related to sustainability are used in its regular internal planning and control processes. It discloses how suitable processes ensure reliability, comparability and consistency of the data used for internal management and external communication.

As part of the first setup of the Brückner Group Sustainability Report (ref. Sustainability Report 2021 [Brueckner SustainabilityReport_EN.pdf \(d39dczdz8fv6rw.cloudfront.net\)](https://d39dczdz8fv6rw.cloudfront.net/Brueckner_SustainabilityReport_EN.pdf)) performance indicators related to sustainability were selected and reported based on the Global Reporting Initiative (GRI) standard.

In the following years it is planned to regularly determine and further extend such performance indicators.

The performance indicators in use are following the GRI standard and are available on the pages 46 - 50 of the Sustainability Report 2021. The reliability, comparability and consistency of the data is assured by evidences, records and calculation overview (including formulars). In addition, the calculation of the CO₂ footprint 2020 was performed by an external specialist in close collaboration with the different companies of the Brückner Group.

(Brückner Group Sustainability Report 2021, pages 46 - 50)

Key Performance Indicators to criteria 5 to 7

Key Performance Indicator GRI SRS-102-16: Values

The reporting organization shall report the following information:

- a.** A description of the organization's values, principles, standards, and norms of behavior.

Acting within the applicable law, and behaving responsibly, as well as ethically, both internally and towards business partners – in short, ensuring compliance – is top priority at the Brückner Group. Compliance is, therefore, a key prerequisite for the Group as a sustainable company.

The Brückner Group attaches great importance to compliance. Its management has therefore implemented a comprehensive compliance management system and leads by example: its "Tone from the Top" policy demonstrates clear zero-tolerance for non-compliant behaviour at the Brückner Group. This applies to all employees equally. Effective compliance has to be embodied by each and every individual.

The globally applicable compliance management system is based on the following pillars:

- Tone from the Top
- Compliance organisation in the Brückner Group
- Code of Conduct
- Internal guidelines
- Face-to-face training for employees
- E-learning for all employees
- Whistleblower system for internal and external parties

(Brückner Group Sustainability Report 2021, page 17)

8. Incentive Systems

The company discloses how target agreements and remuneration schemes for executives and employees are also geared towards the achievement of sustainability goals and how they are aligned with long-term value creation. It discloses the extent to which the achievement of these goals forms part of the evaluation of the top managerial level (board/managing directors) conducted by the monitoring body (supervisory board/advisory board).

The Brückner Group is committed to fair and competitive reward as a prerequisite for good staff performance. Therefore, regular salary benchmarks, participation in company profits as well as individual performance bonuses are an integral part of the salary structure. Employees receive feedback on their performance at least once a year during their performance reviews and discuss opportunities for professional and personal development with their line managers. Basic salaries are based on tasks and responsibilities of the respective position. Relevant work experience and qualifications are further criteria.

The integration of sustainability targets is considered for the future.
(Brückner Group Sustainability Report 2021, page 40)

Key Performance Indicators to criteria 8

Key Performance Indicator GRI SRS-102-35: Remuneration policies

The reporting organization shall report the following information:

- a.** Remuneration policies for the highest governance body and senior executives for the following types of remuneration:
 - i.** Fixed pay and variable pay, including performance-based pay, equity-based pay, bonuses, and deferred or vested shares;
 - ii.** Sign-on bonuses or recruitment incentive payments;
 - iii.** Termination payments;
 - iv.** Clawbacks;
 - v.** Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees.
- b.** How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental, and social topics.

The remuneration policies are currently not reported.

The remuneration policies are confidential and are not externally reported. If there are changes in the company-law structure that amend the confidentiality classification for the remuneration policies, a respective reporting will be established.

Key Performance Indicator GRI SRS-102-38: Annual total compensation ratio

The reporting organization shall report the following information:

a. Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.

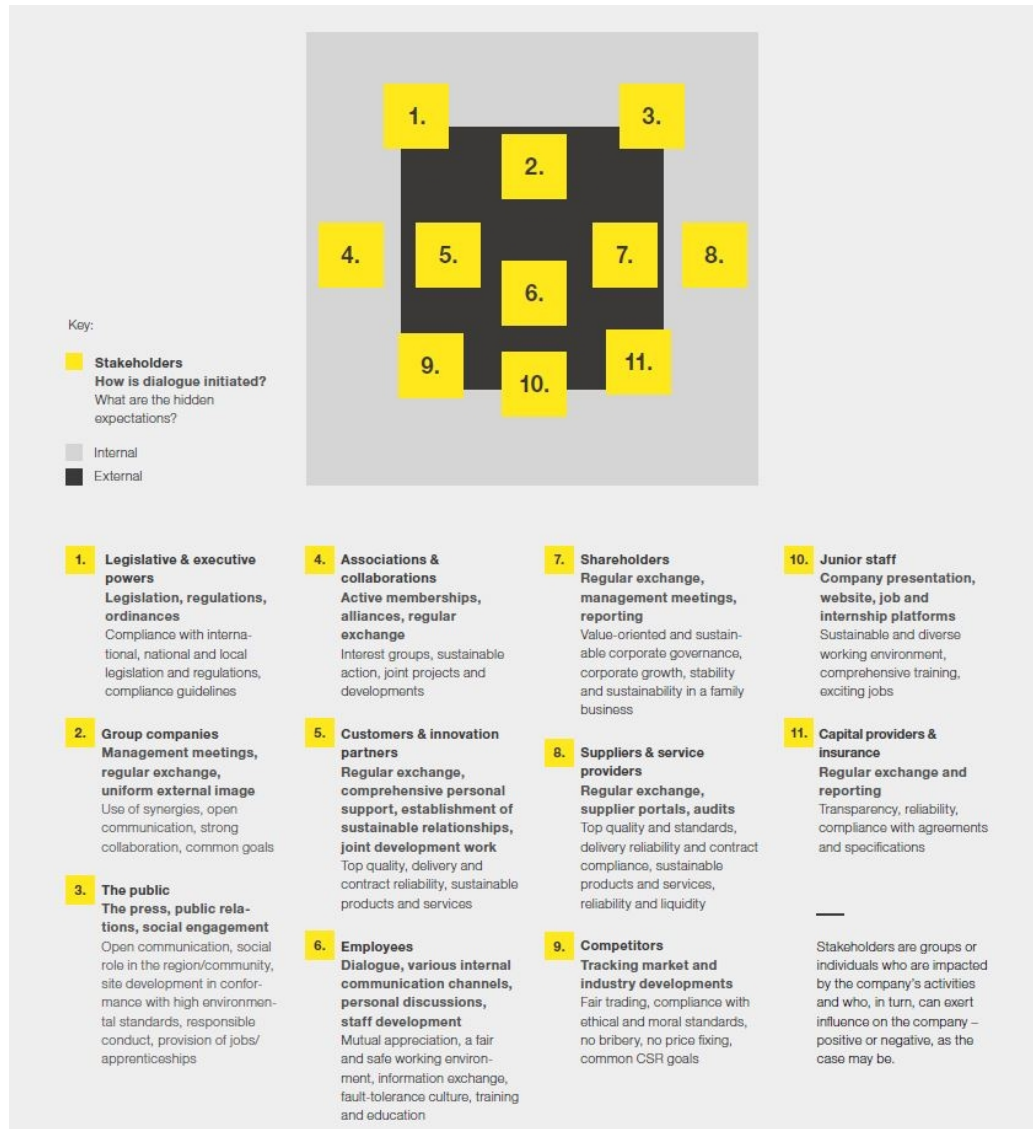
The annual total compensation ratio is currently not reported.

The annual total compensation ratio is confidential and is not externally reported. If there are changes in the company-law structure that amend the confidentiality classification for the annual total compensation ratio, a respective reporting will be established.

9. Stakeholder Engagement

The company discloses how the socially and economically relevant stakeholders are identified and integrated into the sustainability process. It states whether and how an ongoing dialogue takes place with them and how the results are integrated into the sustainability process.

To ensure procedure efficiency, external stakeholders were not directly involved in the materiality analysis process. Instead, a detailed stakeholder analysis was conducted, based on findings from many years of personal dialogue with many of these groups. In addition, an analysis of media and studies allowed the integration of stakeholders with whom direct contact is infrequent. The following chart provides an overview of the stakeholders and the respective communication channels used.



(Brückner Group Sustainability Report 2021, page 15)

Key Performance Indicators to criteria 9

Key Performance Indicator GRI SRS-102-44: Key topics and concerns

The reporting organization shall report the following information:

a. Key topics and concerns that have been raised through stakeholder engagement, including:

i. how the organization has responded to those key topics and concerns, including through its reporting;

ii. the stakeholder groups that raised each of the key topics and concerns.

Key topics and concerns raised by stakeholders are individually treated by using adequate tools. The companies of the Brückner Group are confronted with different and regional topics depending on their location and business case.

By way of example for various production buildings of Kiefel dedicated measures for noise prevention were installed to protect residents.

10. Innovation and Product Management

The company discloses how innovations in products and services are enhanced through suitable processes which improve sustainability with respect to the company's utilisation of resources and with regard to users. Likewise, a further statement is made with regard to if and how the current and future impact of the key products and services in the value chain and in the product life cycle are assessed.

At present, plastics, and plastic packaging in particular, are often the object of criticism. As a manufacturer of plastics processing machinery and services, the Brückner Group feels addressed by this criticism. From the very outset, the Group's claim to be an innovation and technology leader has included assuming responsibility for making products more sustainable and becoming an industry pioneer for sustainable product development and design.

The Brückner Group offers their customers a wide range of systems and machines for manufacturing products made of plastic and alternative materials. The most important of these are:

Production lines for packaging films, technical films and special films:

Film stretching lines offering high flexibility, productivity as well as energy and raw material efficiency, for a wide variety of film types, used as high-quality packaging material as well as in technical applications.

Machinery for the production of packaging and moulded parts:

Thermoformed packaging made of plastics and natural fibres, refrigerator components, products for the medical and pharmaceutical industry, tubes for cosmetics and pharmaceuticals, decoration systems for cosmetic products, packaging machines for aluminium and plastic specialities, beverage closures etc.

Service and upgrade solutions:

Provision of services and upgrades for film production lines and machines to ensure maximum availability, resource-efficient production, as well as optimisation and refurbishment of older lines etc.

The Brückner Group's technological leadership is underpinned by ongoing research and development in cutting-edge technology and laboratory centres at various sites.

The **Siegsdorf-based Technology and Innovation Test Centre** offer Brückner Maschinenbau and Brückner Servtec as well as their customers a unique research landscape. This consists of various laboratory lines, a worldwide unique pilot line for comprehensive trials with recyclable mono-materials, recyclates and bio plastics. In a chemical and film laboratory, films and raw materials can be examined by skilled personnel. The Innovation Test Centre provides several testing devices for all technical improvements at Brückner lines.

Kiefel's Material R&D Centres at the Freilassing and Sprang-Capelle (Netherlands) sites specialise in research into natural fibres and recycled as well as bio-based plastics. In addition, their own technology centres provide sample and prototype production lines for packaging solutions in the areas of food and beverage, flower pots as well as primary and secondary packaging for the medical and pharmaceutical sectors. These production lines are available for trials as well as for validating process reliability.

The **KREA Lab in Rüti**, Switzerland, specifically aims to be a trendsetter in advancing research into environmentally friendly technology and processes. The areas of research here range from cosmetics, health and pharma to beverage closure and packaging, including decoration options.

(Brückner Group Sustainability Report 2021, page 23)

The companies of the Brückner Group offer individual processes for collecting and assessment of ideas and continuous improvements by employees. Because of the heterogeneous company structure and the amount of processes a dedicated overview for this topic do not exist as of today. An overview is planned to be published in the next DNK report.

Key Performance Indicators to criteria 10

Key Performance Indicator G4-FS11

(report also in accordance with GRI SRS): Percentage of assets subject to positive and negative environmental or social screening.
(Note: the indicator should also be reported when reporting to GRI SRS)

The percentage of assets subject to positive and negative environmental or social screening are currently not reported.

A determination of the percentage is expected for the business years
2024/2025.

Criteria 11–20: Sustainability Aspects

Criteria 11–13 concerning ENVIRONMENTAL MATTERS

11. Usage of Natural Resources

The company discloses the extent to which natural resources are used for the company's business activities. Possible options here are materials, the input and output of water, soil, waste, energy, land and biodiversity as well as emissions for the life cycles of products and services.

The Brückner Group wants to contribute towards a world that offers a sustainable future with better quality of life for all. The circular economy is seen as an essential tool in achieving this goal.

Plastic packaging is often used only once. Hence the existence of take-back systems in many countries, allowing used packaging to be collected, sorted by plastic types and recycled.

Plastics come in a wide variety of types and with many applications, and their useful life may range from just minutes to years. Currently many products are already being recycled, such as plastic components from cars, refrigerators, window frames, electrical appliances and agricultural films. This is carried out in nearly closed mono-material recycling loops.

For plastics to be efficiently sorted and separated for recycling purposes, this needs to be taken into account during the product development and design phases (design for recycling).

Recycling plastics is substantially more complex than, for example, metal or glass, due to the additional challenges presented by plastics having different colours, material composites or combinations, coatings, labels and printing inks etc. Not least for this reason, a Circular Economy Action Plan is being implemented at EU level. This is part of the "Green Deal", which aims to make the EU the world's first climate-neutral economy by 2050. This stipulates, among other things, that single-use plastic products be phased out and replaced by long-lasting reusable products and that measures be taken to increase the proportion of recycled materials.

(Brückner Group Sustainability Report 2021, page 26)

The resources that are mainly used by the Brückner Group are:

- Renewable energy and conventional energy sources
- Mineral fuels (natural gasoline, diesel, fuel)
- Water
- Wood
- Metals
- Paper / card board packaging
- Plastics

Waste generation, 2020 (in t)

Paper/cardboard	206
Plastics	254
Electronics	4
Hazardous waste	32
Scrap wood	348
Scrap metals	352
Residual waste	985
Other	51
Total	2,232

(Brückner Group Sustainability Report 2021, pages 34 - 37)

12. Resource Management

The company discloses what qualitative and quantitative goals it has set itself with regard to its resource efficiency, in particular its use of renewables, the increase in raw material productivity and the reduction in the usage of ecosystem services, which measures and strategies it is pursuing to this end, how these are or will be achieved, and where it sees there to be risks.

The overall aim of reducing the amount of resources used for production lines and machines of the Brückner Group companies as well as the production of products on our production lines and machines by our customers is inherent and was up till now not part of an quantitative target setting. This is also applicable for the progress and related timeline.

An overview of the significant risks that are related to the products of the Brückner Group companies and their, if so, negative impact on the resources and the ecological system is planned.

In the course of the definition of the sustainability strategy quantitative targets shall be defined and an overview of environmental risks and impacts established.

Despite all the necessary developments for the rapidly evolving circular economy, Brückner Maschinenbau is also sticking to its traditional goals of further decreasing raw material use and ever lower energy consumption in film production. This also includes, for example, the reduction of process steps and the avoidance of waste in all phases of production. These goals serve the interests of customers as well as environmental protection. Using less plastic means using fewer resources, and lower energy consumption contributes to climate protection. The company is also conducting research into film recyclability and how regranulates can be applied in film production. This requires the collaboration of other actors along the value chain: raw material suppliers, packaging and product manufacturers and recycling companies.

Brückner Servtec draws on the broad developments implemented by Brückner Maschinenbau in new production lines to extend the life cycle of existing lines to more than 30 years. These modifications lead to resource savings for existing machinery in the production process, such as energy and raw materials. In addition, older lines are retrofitted for new, recyclable products. Furthermore, used production lines can be relocated to other countries where they can be run at a profit, making them again sustainable. To create these various individual and customised solutions, existing lines are inspected on site during special process and line audits.

In collaboration with customers and recycling specialists, Kiefel is implementing various initiatives to conserve resources through recycling. These include, for example, establishing a closed material cycle for PET food packaging in China or converting coffee capsules to easily recyclable polypropylene in the US and Canada. In addition, they have developed a beverage cup made of foamed PET which is not only recyclable in PET cycles but also saves 50 percent of material as compared to conventional cups. Kiefel is also working on natural fibres as an alternative to plastic, including cellulose, waste paper and plant residues, i.e. made from renewable raw materials.

PackSys Global, a manufacturer of cutting-edge packaging machinery, is also actively involved in two industry initiatives relating to the circular economy. The international Tube Circle consortium deals with material reduction, recyclability through mono materials (at present, the tube and its cap are typically made of two different plastics) and bio-based plastics. The Plastic Squeeze Tubes initiative, co-founded by the company itself, develops design guidelines to allow recyclability. To avoid labels, technologies for printing directly onto the tube are also being tested.

(Brückner Group Sustainability Report 2021, pages 26-27)

Key Performance Indicators to criteria 11 to 12

Key Performance Indicator GRI SRS-301-1: Materials used

The reporting organization shall report the following information:

a. Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by:

- i.** non-renewable materials used;
- ii.** renewable materials used.

The materials used are treated in criterion 13.

Key Performance Indicator GRI SRS-302-1: Energy consumption

The reporting organization shall report the following information:

a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.

b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.

c. In joules, watt-hours or multiples, the total:

- i.** electricity consumption
- ii.** heating consumption
- iii.** cooling consumption
- iv.** steam consumption

d. In joules, watt-hours or multiples, the total:

- i.** electricity sold
- ii.** heating sold
- iii.** cooling sold
- iv.** steam sold

e. Total energy consumption within the organization, in joules or multiples.

f. Standards, methodologies, assumptions, and/or calculation tools used.

g. Source of the conversion factors used.

Energy consumption of the Brückner Group, 2020

(in MWh)

Electricity	18,857
Heat	24,304
Total	43,161
Energy consumption per person*	17.2

* Headcount (2020): 2,509

There is a close link between energy consumption and climate change, at least when energy is generated from fossil sources such as coal, oil and natural gas. The Brückner Group is therefore gradually switching to renewable energy at all its sites worldwide. The Siegsdorf Group site, for example, switched completely to green electricity in 2021.

At sites where this is not yet possible, the focus is on saving energy. The Brückner Group as a whole is aiming to keep electricity consumption (per permanent employee) constant over the coming years, despite increased growth and digitalisation.

Responsibility for energy management at the Brückner Group lies with the respective management teams. A formal energy management system is currently being set up at many sites.

(Brückner Group Sustainability Report 2021, page 33)

The reduction of energy (in percentage) will be published in the next DNK report.

Key Performance Indicator GRI SRS-302-4: Reduction of energy consumption

The reporting organization shall report the following information:

- a.** Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.
- b.** Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all.
- c.** Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.
- d.** Standards, methodologies, assumptions, and/or calculation tools used.

There is a close link between energy consumption and climate change, at least when energy is generated from fossil sources such as coal, oil and natural gas. The Brückner Group is therefore gradually switching to renewable energy at all its sites worldwide. The Siegsdorf Group site, for example, switched completely to green electricity in 2021.

At sites where this is not yet possible, the focus is on saving energy. The Brückner Group as a whole is aiming to keep electricity consumption (per permanent employee) constant over the coming years, despite increased growth and digitalisation.

(Brückner Group Sustainability Report 2021, page 33)

Key Performance Indicator GRI SRS-303-3: Water withdrawal

The reporting organization shall report the following information:

a. Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:

- i.** Surface water;
- ii.** Groundwater;
- iii.** Seawater;
- iv.** Produced water;
- v.** Third-party water.

b. Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:

- i.** Surface water;
- ii.** Groundwater;
- iii.** Seawater;
- iv.** Produced water;
- v.** Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv.

c. A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories:

- i.** Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids);
- ii.** Other water ($> 1,000$ mg/L Total Dissolved Solids).

d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

Water is not an endangered resource at any of the Brückner Group's sites;

none of the sites is located in a water stressed area. This situation could change in the future if climate change intensifies. In past years, however, reasons for saving water have been economic rather than environmental.

The Brückner Group companies only use water from the local mains. Similarly, wastewater is discharged into the local sewage system. Almost the same amount of wastewater flows back into the system as was taken out. This wastewater is similar to normal domestic wastewater and rainfall. In the catering areas, wastewater pretreatment regulations are complied with. Responsibility for water management lies with the respective site management, which is also responsible for regular maintenance and inspections of sanitary facilities.

Water use 2020 (in m³)

Water consumption	23,530
Wastewater	26,760

(Brückner Group Sustainability Report 2021, page 37)

Key Performance Indicator GRI SRS-306-3: Waste generated
The reporting organization shall report the following information:

- a.** Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste.
- b.** Contextual information necessary to understand the data and how the data has been compiled.

The Siegsdorf site attaches great importance to recycling. The companies located there operate their own modern recycling yard on company premises for collecting and sorting waste in close collaboration with local waste disposal companies.

Kiefel has various certifications in the area of waste management and recycling at its Freilassing site. Savings in primary raw materials amounted to over 500 tonnes in 2021. The company follows the "reuse, reduce, recycle" principle in waste management, which prioritises waste prevention over waste reduction and recycling. According to the certificate issued by the main local disposal company, 525 tonnes of primary raw materials were saved in 2021, including 194 tonnes of fossil fuels, 285 tonnes of wood, 45.3 tonnes of metals, 0.1 tonnes of peat/humus and 0.6 tons of minerals.

Waste generation, 2020 (in t)

Paper/cardboard	206
Plastics	254
Electronics	4
Hazardous waste	32
Scrap wood	348
Scrap metals	352
Residual waste	985
Other	51
Total	2,232

(Brückner Group Sustainability Report 2021, page 36)

Sector Supplements

Reporting period

The main reporting period is the calendar year 2020. In addition, data from the financial year 2021 and current developments from the first half of 2022 are presented wherever possible. The financial year corresponds to the calendar year.

(Brückner Group Sustainability Report 2021, page 2)

The data of the CO₂ footprint and the related detailed data sets are only available for the business year 2020, and therefore published in the Sustainability Report 2021.

13. Climate-Relevant Emissions

The company discloses the GHG emissions in accordance with the Greenhouse Gas (GHG) Protocol or standards based on it and states the goals it has set itself to reduce emissions, as well as its results thus far.

The corporate carbon footprint of the Brückner Group was calculated for the first time for the reporting year 2020. This was based on direct greenhouse gas emissions from fossil fuels burned by the Brückner companies and their logistics vehicle fleet (Scope 1 according to the Greenhouse Gas Protocol), the

consumption of purchased energy such as electricity and heat (Scope 2) and by indirect emissions from the upstream value chain, commuter traffic and the like (Scope 3).

At sites that do not yet systematically collect energy data, the data was extrapolated using appropriate benchmarks. In 2020, carbon emissions for business air travel and overnight stays decreased by 60 percent compared to the previous year, due to the COVID-19 pandemic. The carbon emission data was ascertained using the emission lists of the UK Department for Environment, Food and Rural Affairs (DEFRA), the German Federal Environment Agency (UBA) and the Global Emission Model of Integrated Systems (GEMIS).

(Brückner Group Sustainability Report 2021, page 34)

A quantitative target setting is currently determined and is expected to be available by the end of the business year 2023 resp. beginning of the business year 2024.

Key Performance Indicators to criteria 13

Key Performance Indicator GRI SRS-305-1: Direct (Scope 1) GHG emissions

The reporting organization shall report the following information:

- a.** Gross direct (Scope 1) GHG emissions in metric tons of CO₂ equivalent.
- b.** Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃ or all.
- c.** Biogenic CO₂ emissions in metric tons of CO₂ equivalent.
- d.** Base year for the calculation, if applicable, including:
 - i.** the rationale for choosing it;
 - ii.** emissions in the base year;
 - iii.** the context for any significant changes in emissions that triggered recalculations of base year emissions.
- e.** Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.
- f.** Consolidation approach for emissions; whether equity share, financial control, or operational control.
- g.** Standards, methodologies, assumptions, and/or calculation tools used.

Carbon footprint of the Brückner Group, 2020 (in t CO₂e)

Scope 1 emissions	
Heat	2,244
In-house electricity generation	156
Emergency power generators	22
Air conditioning systems	1
Vehicle fleet	644
Subtotal Scope 1	3,067
Scope 2 emissions	
Electricity	2,145
Subtotal Scope 2	2,145
Scope 3 emissions	
Business travel:	5,469
Flights	3,412
Accommodation	1,593
Rental and private vehicles	282
Train journeys	29
Vehicle fleet upstream chain	153
Upstream chain:	
Electricity consumption	1,167
Heat	306
In-house electricity generation	20
Emergency power generators	5
Air conditioning systems	0
Employee commute to work and back	2,019
Intralogistics	542
Waste	127
Auxiliary materials and operating supplies	115
Paper and toner consumption	24
Water consumption and wastewater	27
Subtotal Scope 3	9,821
Total	15,033
CO ₂ emissions per person*	5.99

*Headcount (2020): 2,509

(Brückner Group Sustainability Report 2021, page 34)

Group-wide, environmental goals include, among other things, further significantly reducing energy consumption and greenhouse gas emissions, enabling customers to use the systems and machines to make production as resource friendly as possible and ensuring a high level of recyclability for the resulting products. Further details can be found in the subsequent chapters.

(Brückner Group Sustainability Report 2021, page 16)

Key Performance Indicator GRI SRS-305-2: Energy indirect
(Scope 2) GHG emissions

The reporting organization shall report the following information:

a. Gross location-based energy indirect (Scope 2) GHG emissions
in metric tons of CO₂ equivalent.

b. If applicable, gross market-based energy indirect (Scope 2)
GHG emissions in metric tons of CO₂ equivalent.

c. If available, the gases included in the calculation; whether CO₂,
CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.

d. Base year for the calculation, if applicable, including:

i. the rationale for choosing it;

ii. emissions in the base year;

iii. the context for any significant changes in emissions that
triggered recalculations of base year emissions.

e. Source of the emission factors and the global warming potential
(GWP) rates used, or a reference to the GWP source.

f. Consolidation approach for emissions; whether equity share,
financial control, or operational control.

g. Standards, methodologies, assumptions, and/or calculation
tools used.

All scopes are reported in the table listed under the Key Performance Indicator
GRI SRS-305-1.

Key Performance Indicator GRI SRS-305-3: Other indirect (Scope 3) GHG emissions

The reporting organization shall report the following information:

a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO₂ equivalent.

b. If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.

c. Biogenic CO₂ emissions in metric tons of CO₂ equivalent.

d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.

e. Base year for the calculation, if applicable, including:

i. the rationale for choosing it;

ii. emissions in the base year;

iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.

f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.

g. Standards, methodologies, assumptions, and/or calculation tools used.

All scopes are reported in the table listed under the Key Performance Indicator GRI SRS-305-1.

Key Performance Indicator GRI SRS-305-5: Reduction of GHG emissions

The reporting organization shall report the following information:

- a.** GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO₂ equivalent.
- b.** Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.
- c.** Base year or baseline, including the rationale for choosing it.
- d.** Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).
- e.** Standards, methodologies, assumptions, and/or calculation tools used.

The CO₂ footprint was determined the first time for the business year 2020.

Therefore, the reduction of THG emissions as direct consequence of the activities around emission reduction is not possible, yet. In the course of the determination of the next CO₂ footprint an indication can be given.

Criteria 14–20 concerning SOCIETY

Criteria 14–16 concerning EMPLOYEE-RELATED MATTERS

14. Employment Rights

The company reports on how it complies with nationally and internationally recognised standards relating to employee rights as well as on how it fosters staff involvement in the company and in sustainability management, what goals it has set itself in this regard, what results it has achieved thus far and where it sees risks.

In Germany, there are employee representatives at Brückner Maschinenbau, Brückner Servtec and Kiefel. Employee representation is also established at PackSys Global in Switzerland, at Kiefel Packaging Austria and Kiefel Packaging Netherlands as well as at Brueckner Slovakia. In line with the legal framework in these countries, the employee representatives are involved in staff-related issues and in drawing up joint regulations. This results in regulations or company agreements that are specific to the individual Group companies, for example with regard to pay grades, working hours, work models or benefits.

(Brückner Group Sustainability Report 2021, page 40)

The Brückner Group has a decentralised form of sustainability management. Apart from strategic guidelines and goals, individual companies are largely responsible for specific focus areas and the concrete work on site. The Group's four lead companies have sustainability coordinators who, together with the holding company, form a network. At the same time, continuous efforts are made towards increased systemisation of the sustainability management systems. The lead companies are currently in the process of expanding their management systems to open up the possibility of future external certification.

(Brückner Group Sustainability Report 2021, page 16)

The adherence to labour laws is inherent in all companies of the Brückner Group and discrepancies to existing rights and duties are not tolerated. The adherence and the self-conception is underlined by the Code of Conduct.

This also encompasses the setup of structures that are promoting the participation of employees in the sustainability management of the individual companies.

Material risks that are related to the business activities of the Brückner Group its business relations and its products and services are annually discussed in risk management meetings together with the management team of the respective company. Measures to reduce the risk exposure are defined and regularly followed up. Negative impacts on labor laws were not seen for the reporting period.

15. Equal Opportunities

The company discloses in what way it has implemented national and international processes and what goals it has for the promotion of equal opportunities and diversity, occupational health and safety, participation rights, the integration of migrants and people with disabilities, fair pay as well as a work-life balance and how it will achieve these.

“The people who work together within the Brückner Group are the cornerstone of our success. We view all people as equal, and we respect them equally. To uphold these values, we respect and promote the rules on human rights and social and labour standards.” From the Code of Conduct (www.brueckner.com)

In its Code of Conduct, the Brückner Group explicitly commits to respecting human rights (see Corporate governance chapter). This also underpins the Group’s approach to diversity and engagement against any form of discrimination. No person may be discriminated against on the grounds of ethnic origin, gender, religion or world view, disability, age, sexual identity or any other reason, while diversity and tolerance are promoted. In the Strategy 2025, diversity was laid down as a field of action.

The goals of diversity management include increasing diversity in the company, becoming more international and promoting women’s participation in technology and leadership. To achieve this, the Brückner Group companies focus on equal opportunities through transparent and inclusive HR processes. Here too, the Code of Conduct, as the central guideline, sets the direction.

Guidelines on gender-appropriate communication were drawn up and published in 2021 to promote awareness of how to improve interaction. To accommodate a diverse range of employee circumstances, many Brückner Group companies offer flexible working, often with the option of working from home. There has been a kindergarten at the Siegsdorf site for over 30 years.

To ensure a fair and market-competitive salary structure, regular salary analyses are carried out at the Brückner Group, either across all functions or for specific roles. In 2021, for example, PackSys Global in Switzerland conducted a comprehensive salary analysis. The holding has also run a salary benchmarking for various positions.

(Brückner Group Sustainability Report 2021, pages 40-41)

The development of the qualitative targets is planned in the course of the definition of the sustainability strategy.

16. Qualifications

The company discloses what goals it has set and what measures it has taken to promote the employability of all employees, i.e. the ability of all employees to participate in the working and professional world, and in view of adapting to demographic change, and where risks are seen.

In the context of promoting diversity, several projects and initiatives were launched in 2021, such as the roll-out of the Group-wide competency model. In addition, talent management workshops were held at various company levels to identify and promote candidates with leadership potential as early on as possible in their careers. Structured succession planning has already been developed over recent years and vacancies are increasingly filled with internal talent. External recruitment companies have to provide equal numbers of women and men in their candidate profiles.

A further initiative is the international leadership development programme "Global Connect". An integral part of this programme focuses on how to approach demographic and cultural diversity both within the company and individual teams. Over the course of the programme, participants experience what it means to work in and lead an international team. Since 2020, the lead companies have also been offering a cross-site learning programme. This brings together employees from different sites for joint learning events, online and in person. Group-wide intercultural training is provided to develop an understanding of cultural specifics in collaborations, in particular, between India, China, the US, Switzerland and Germany. Guidelines on gender-appropriate communication were drawn up and published in 2021 to promote awareness of how to improve interaction.

Driving diversity in the company begins with promoting future talent. For

several years now, Kiefel has been inviting schoolgirls to take part in "Girls Day" at its Freilassing site, an opportunity to find out about technical professions and be inspired to take up an apprenticeship in technology. In 2021, PackSys Global again participated in the so-called "National Future Day".

Teenagers and young adults were invited to accompany a PackSys Global employee to their workplace or participate in special projects. Pupils are given the opportunity to experience professional life and discover the diversity of the professional world. One objective here is to break down stereotypes.

(Brückner Group Sustainability Report 2021, page 41)

Training and development is a high priority at the Brückner Group. There is a broad offer of company-specific training and further development options in individual companies along with Group-wide learning opportunities. The subjects on offer range from vocational courses to communication and intercultural training and systematic management development.

(Brückner Group Sustainability Report 2021, page 42)

The definition of quantitative objectives is planned in the course of the development of the sustainability strategy.

In terms of qualifications no major risks can be identified due to the business activities of the Brückner Group.

Key Performance Indicators to criteria 14 to 16

Key Performance Indicator GRI SRS-403-9: Work-related injuries
The reporting organization shall report the following information:

a. For all employees:

- i.** The number and rate of fatalities as a result of work-related injury;
- ii.** The number and rate of high-consequence work-related injuries (excluding fatalities);
- iii.** The number and rate of recordable work-related injuries;
- iv.** The main types of work-related injury;
- v.** The number of hours worked.

b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:

- i.** The number and rate of fatalities as a result of work-related injury;
- ii.** The number and rate of high-consequence work-related injuries (excluding fatalities);
- iii.** The number and rate of recordable work-related injuries;
- iv.** The main types of work-related injury;
- v.** The number of hours worked.

You will find the remaining numbers c-g of the indicator SRS 403-9 in the GRI standard and may additionally report them here.

Key Performance Indicator GRI SRS-403-10: Work-related ill health

The reporting organization shall report the following information:

a. For all employees:

- i.** The number of fatalities as a result of work-related ill health;
- ii.** The number of cases of recordable work-related ill health;
- iii.** The main types of work-related ill health.

b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:

- i.** The number of fatalities as a result of work-related ill health;
- ii.** The number of cases of recordable work-related ill health;
- iii.** The main types of work-related ill health.

You will find the remaining numbers c-e of the indicator SRS 403-10 in the GRI standard and may additionally report them here.

All employees and managers play an important role with regard to warehouse

and workshop safety. In all Brückner companies it is of highest priority that work and safety instructions are followed closely, with every employee receiving appropriate training on a regular basis and especially ensuring the safe handling of warehouse vehicles and transport systems.

The goal of the Brückner Group is "zero accidents at work". Regular preventive measures are implemented to achieve this goal. Despite all its efforts, in the 2020 reporting year the Brückner Group suffered work accidents as well as workrelated injuries. In future, the companies will continue to do everything in their power to reduce the number of work accidents.

Accident rate

	2020	2021
Work accidents	14	16
Fatalities	0	0
Documentable work-related injuries	18	26

The Group is not aware of any work-related illnesses or fatalities during the reporting period.

(Brückner Group Sustainability Report 2021, page 45)

Key Performance Indicator GRI SRS-403-4: Worker participation on occupational health and safety

The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:

a. A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.

b. Where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.

Occupational safety is organised in a decentralised way at the Brückner Group. As a result, there is a range of local guidelines and regulations within the Brückner Group. These include, for example, obligatory occupational safety instructions at the German sites, the Code of Obligations (employer's duty of care) and regulations on personal and social insurance (illness, work-related or -unrelated accidents, staff pension scheme) in Switzerland, occupational safety and health protection manuals at other sites as well as a separate COVID-19

protection scheme, these being closely coordinated across the Group.

(Brückner Group Sustainability Report 2021, page 44)

Key Performance Indicator GRI SRS-404-1: Average hours of training

The reporting organization shall report the following information:

- a.** Average hours of training that the organization's employees have undertaken during the reporting period, by:
 - i.** gender;
 - ii.** employee category.

Training and development*

	2020	2021
Measures	310	246
Male	216	164
Female	94	82
Hours	3,897	4,235
Male	2,898	2,778
Female	999	1,457

* In the lead companies only (91% of employees)

(Brückner Group Sustainability Report 2021, page 43)

Key Performance Indicator GRI SRS-405-1: Diversity

The reporting organization shall report the following information:

- a.** Percentage of individuals within the organization's governance bodies in each of the following diversity categories:
 - i.** Gender;
 - ii.** Age group: under 30 years old, 30-50 years old, over 50 years old;
 - iii.** Other indicators of diversity where relevant (such as minority or vulnerable groups).
- b.** Percentage of employees per employee category in each of the following diversity categories:
 - i.** Gender;
 - ii.** Age group: under 30 years old, 30-50 years old, over 50 years old;
 - iii.** Other indicators of diversity where relevant (such as minority or vulnerable groups).

In terms of age, the largest group is the 30 to 50-year-olds at 48.3 percent,

followed by the under 30-year-olds. Around 25 percent of Brückner Group employees are women. They make up 11 percent of top management, while men make up 89 percent.

People manager in total

	2020	2021
Distribution by gender		
Female	10.0%	11.0%
Male	90.0%	89.0%

Top management

	2020	2021
Distribution by gender		
Female	11.5%	11.1%
Male	88.5%	88.9%
Age structure of employees		
< 30 years	0.0%	0.0%
≥ 30 < 50 years	20.0%	21.1%
≤ 50 years	80.0%	78.9%

Men and women in the company

	2020	2021
Distribution by gender		
Female	18.9%	24.9%
Male	81.1%	75.1%
Age structure of employees		
< 30 years	25.7%	26.1%
≥ 30 < 50 years	48.9%	48.3%
≤ 50 years	25.4%	25.6%

(Brückner Group Sustainability Report 2021, page 39)

Managers of the first and second level represent 12 different nationalities.

(Brückner Group Sustainability Report 2021, page 41)

Key Performance Indicator GRI SRS-406-1: Incidents of discrimination

The reporting organization shall report the following information:

- a.** Total number of incidents of discrimination during the reporting period.
- b.** Status of the incidents and actions taken with reference to the following:
 - i.** Incident reviewed by the organization;
 - ii.** Remediation plans being implemented;
 - iii.** Remediation plans that have been implemented, with results reviewed through routine internal management review processes;
 - iv.** Incident no longer subject to action.

The Brückner Group is not aware of any discrimination cases occurring during the reporting period.

(Brückner Group Sustainability Report 2021, page 41)

Criterion 17 concerning RESPECT FOR HUMAN RIGHTS

17. Human Rights

The company discloses what measures it takes, strategies it pursues and targets it sets for itself and for the supply chain for ensuring that human rights are respected globally and that forced and child labour as well as all forms of exploitation are prevented. Information should also be provided on the results of the measures and on any relevant risks.

"The people who work together within the Brückner Group are the cornerstone of our success. We view all people as equal, and we respect them equally. To uphold these values, we respect and promote the rules on human rights and social and labour standards." From the Code of Conduct (www.brueckner.com)

In its Code of Conduct, the Brückner Group explicitly commits to respecting human rights (see Corporate governance chapter). This also underpins the Group's approach to diversity and engagement against any form of

discrimination.

No person may be discriminated against on the grounds of ethnic origin, gender, religion or world view, disability, age, sexual identity or any other reason, while diversity and tolerance are promoted. In the Strategy 2025, diversity was laid down as a field of action.

(Brückner Group Sustainability Report 2021, page 41)

The Brückner Groups' target is zero violations of human rights and no cases of discriminations. This was achieved in the respective reporting period.

In future the risks related to human rights due to the business activities, the business relations, the products and/or the services are separately reviewed and displayed. This also especially encompasses the negative impact on human rights. In the course of the definition of the sustainability strategy the subject will be reviewed latest by the end of the business year 2024.

Key Performance Indicators to criteria 17

Key Performance Indicator GRI SRS-412-3: Investment agreements subject to human rights screenings

The reporting organization shall report the following information:

a. Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.

b. The definition used for 'significant investment agreements'.

An overview is currently not reported.

The determination of the amount and the percentage is expected to be setup in the business years 2024/2025.

Key Performance Indicator GRI SRS-412-1: Operations subject to human rights reviews

The reporting organization shall report the following information:

a. Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.

An overview is currently not reported.

The determination of the amount and the percentage is expected to be setup in the business years 2024/2025.

Key Performance Indicator GRI SRS-414-1: New suppliers subject to social screening

The reporting organization shall report the following information:

a. Percentage of new suppliers that were screened using social criteria.

The Group has enjoyed reliable collaborations with most of its suppliers for many years. Therefore, at Group level there has been no need thus far to write environmental and social or human rights due diligence obligations into the procurement terms. To what extent new and planned legal regulations at German and EU levels could make this necessary in future is currently being examined.

Purchasing conditions are defined in quality management auditing questionnaires at some of the Brückner Group companies. Individual Group companies also carry out supplier checks through risk analyses and on-site inspections.

(Brückner Group Sustainability Report 2021, page 28)

Key Performance Indicator GRI SRS-414-2: Social impacts in the supply chain

The reporting organization shall report the following information:

a. Number of suppliers assessed for social impacts.

b. Number of suppliers identified as having significant actual and potential negative social impacts.

c. Significant actual and potential negative social impacts identified in the supply chain.

d. Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment.

e. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.

An overview is currently not reported.

The data collection is planned to be setup for the business years 2024/2025. A first insight is given in criterion 4.

Criterion 18 concerning SOCIAL MATTERS

18. Corporate Citizenship

The company discloses how it contributes to corporate citizenship in the regions in which it conducts its core business activities.

For more than 60 years now, the Brückner Group has been rooted in the regions in which its companies are located. The Group companies are among the most important corporate training providers and employers in their respective regions. Local ties form the basis of the Brückner Group as a medium-sized family business and shape all forms of interaction.

Structure and responsibilities

Regional responsibility is steered individually by each company, meaning they can react appropriately to their particular regional circumstances. The main responsibility lies with the regional managing directors, with the overall driving principle of strengthening business relationships in the region. These can range from collaborations with agencies, photographers or caterers to service providers of all kinds. For instance, when awarding building management contracts, Brückner Maschinenbau, Kiefel and PackSys Global attach particular importance to collaborating with local companies. The canteen at the Siegsdorf site, where Brückner Maschinenbau and Brückner Servtec as well as the holding are headquartered, sources certified organic food, including regional fruit, vegetables and meat.

Protective equipment for social institutions

A prime example of the Brückner Group's commitment to the region can be seen in its response to the COVID-19 pandemic in Germany, during a temporary shortage of protective masks and disinfectant in the areas surrounding the Siegsdorf and Freilassing sites. With the help of Brueckner Group China, Brückner Maschinenbau successfully set up a supply chain for protective masks, disinfectant and other protective equipment. In collaboration with Kiefel, more than 150,000 masks were donated to care homes, hospitals, doctors' practices and organisations in the region, including the fire brigade. Brückner Maschinenbau was also one of the first companies in the Traunstein district to vaccinate all employees in Siegsdorf against COVID-19 as part of a model project.

During the pandemic, Kiefel also produced and supplied 1.2 million face

shields, which were distributed to hospitals and medical practices in the region. Added to this were donations of FFP2 masks and disposable gloves. Kiefel also repeatedly donated FFP2 masks to schools, especially towards the beginning of the pandemic when such masks were at times not easily available.

Noise protection in Freilassing Besides promoting regional initiatives and structures, regional responsibility at the Brückner Group also means taking a critical look at its own local impact. For example, some Kiefel company buildings are located near residential areas. To protect local residents from noise pollution, in 2018 Kiefel carried out a noise study during the construction of its new training centre and factory building, taking measures to reduce or eliminate noise.

(Brückner Group Sustainability Report 2021, page 21)

Key Performance Indicators to criteria 18

Key Performance Indicator GRI SRS-201-1: Direct economic value generated and distributed

The reporting organization shall report the following information:

- a.** Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:
 - i.** Direct economic value generated: revenues;
 - ii.** Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;
 - iii.** Economic value retained: 'direct economic value generated' less 'economic value distributed'.
- b.** Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.

2020 sales by business unit



- Brückner Maschinenbau: €396 million
- Brückner Servtec: €53 million
- Kiefel: €196 million
- PackSys Global: €70 million

Total sales of the Brückner Group: €715 million

In the financial year 2020, the Brückner Group generated total sales of 715 million euros (2019: 701.5 million euros) – an increase of around 2 percent compared to the previous year. The operating income EBIT amounted to 85.6 million euros (2019: 57.5 million euros); the annual net profit was 40.4 million euros (2019: 23.0 million euros).

(Brückner Group Sustainability Report 2021, page 8)

The main reporting period is the calendar year 2020. In addition, data from the financial year 2021 and current developments from the first half of 2022 are presented wherever possible. The financial year corresponds to the calendar year.

(Brückner Group Sustainability Report 2021, page 2)

Criteria 19–20 concerning ANTI-CORRUPTION AND BRIBERY MATTERS

19. Political Influence

All significant input relating to legislative procedures, all entries in lobby lists, all significant payments of membership fees, all contributions to governments as well as all donations to political parties and politicians should be disclosed by country in a differentiated way.

The Brückner Group is a political neutral company without any sponsoring of political parties.

The companies of the Brückner Group are maintaining contacts to local politics. Talks and discussions are held for education or site topics. These encompass:

- Attendance to public events, e.g. discussions about economics in the respective region
- Reception and site visits for regional location groups or individuals to present the company or other topics, such as the importance of education, its products or services
- if applicable, support of regional clubs, activities or associations

In addition the different companies are active in a number of associations, clubs and initiatives, e.g.

- Verband Deutscher Maschinen- und Anlagenbau (VDMA)
- Verband der Schweizer Maschinen-/Elektro- und Metallindustrie
- PrintCYC
- R-Cycle
- HolyGrail 2.0
- CEFLEX
- Blue Competence
- Plastic Squeeze Tube Recycling Project

Key Performance Indicators to criteria 19

Key Performance Indicator GRI SRS-415-1: Political contributions
The reporting organization shall report the following information:

- a.** Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary.
- b.** If applicable, how the monetary value of in-kind contributions was estimated.

Not applicable for the reporting year.

20. Conduct that Complies with the Law and Policy

The company discloses which measures, standards, systems and processes are in place to prevent unlawful conduct and, in particular, corruption, how they are verified, which results have been achieved to date and where it sees there to be risks. The company depicts how corruption and other contraventions in the company are prevented and exposed and what sanctions are imposed.

The Brückner Group attaches great importance to compliance. Its management has therefore implemented a comprehensive compliance management system and leads by example: its "Tone from the Top" policy demonstrates clear zero-tolerance for non-compliant behaviour at the Brückner Group. This applies to all employees equally. Effective compliance has to be embodied by each and every individual.

The globally applicable compliance management system is based on the following pillars:

- Tone from the Top
- Compliance organisation in the Brückner Group
- Code of Conduct
- Internal guidelines
- Face-to-face training for employees
- E-learning for all employees
- Whistleblower system for internal and external parties

An important component of the Brückner Group's compliance activities is its

Code of Conduct. This covers, in plain language, twelve topics including the prevention of anti-competitive behaviour and corruption as well as rules on conflicts of interests, countering money laundering, accepting gifts and invitations. It thus forms the core of compliance management. The Code of Conduct can be downloaded from the Brückner website in five languages: German, English, Dutch, Spanish and Chinese. It provides employees with guidelines to ensure they act and make decisions in line with uniform international standards, in particular when conducting business activities in different countries and cultural areas.

All employees of the Brückner Group are required to comply with existing rules and regulations. Operational responsibility for implementing the compliance management system lies with the Head of Compliance, who acts as liaison between management and the respective compliance managers and delegates throughout the Group. The delegates serve as contact people for employees on site, for example dealing with questions about appropriate behaviour in difficult situations. The compliance managers are in charge of conducting relevant classroom training, updating the compliance e-learning programme, following up on potential suggestions and coordinating with the Head of Compliance through regular meetings. On average, 90 percent of employees receive their training through courses and e-learning programmes. The remaining 10 percent are trained in in-person events.

The trainings are performed for managers and employees in the same manner. A separation of the employees is not performed. Potential compliance violations can also be reported via a whistleblower system. This can be accessed both via the intranet and the website (www.brueckner.com) and is therefore available both to employees and external business partners.

The compliance officers investigate any justified cases of suspicion and report them to the management of the holding. If the management itself is the subject of a compliance investigation, the report is sent directly to the advisory board. There was no such incident during the reporting year. There were some cases of suspicion that came to light, which were investigated and, if justified, dealt with accordingly.

(Brückner Group Sustainability Report 2021, pages 17 - 18)

Key Performance Indicators to criteria 20

Key Performance Indicator GRI SRS-205-1: Operations assessed for risks related to corruption

The reporting organization shall report the following information:

a. Total number and percentage of operations assessed for risks related to corruption.

b. Significant risks related to corruption identified through the risk assessment.

An overview is currently not reported.

The determination of the amount and the percentage is expected to be setup in the business years 2024/2025.

Key Performance Indicator GRI SRS-205-3: Incidents of corruption

Die berichtende Organisation muss über folgende Informationen berichten:

a. Total number and nature of confirmed incidents of corruption.

b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.

c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.

d. Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.

The compliance officers investigate any justified cases of suspicion and report them to the management of the holding. If the management itself is the subject of a compliance investigation, the report is sent directly to the advisory board.

There was no such incident during the reporting year. There were some cases of suspicion that came to light, which were investigated and, if justified, dealt with accordingly.

(Brückner Group Sustainability Report 2021, page 18)

An overview is currently not reported. The determination of the amount is expected to be setup in the business years 2024/2025.

Key Performance Indicator GRI SRS-419-1: Non-compliance with laws and regulations

The reporting organization shall report the following information:

a. Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of:

- i.** total monetary value of significant fines;
- ii.** total number of non-monetary sanctions;
- iii.** cases brought through dispute resolution mechanisms.

b. If the organization has not identified any non-compliance with laws and/or regulations, a brief statement of this fact is sufficient.

c. The context against which significant fines and non-monetary sanctions were incurred.

There are no known sanctions for the reporting year.

Overview of the GRI indicators in the Sustainable Code declaration

In this Sustainable Code declaration, we have reported according to the "comply or explain" principle on the GRI indicators listed below. This document refers to the GRI Standards 2016, unless otherwise noted in the table.

Areas	Sustainable Code criteria	GRI SRS indicators
STRATEGY	1. Strategic Analysis and Action 2. Materiality 3. Objectives 4. Depth of the Value Chain	
PROCESS MANAGEMENT	5. Responsibility 6. Rules and Processes 7. Control	GRI SRS 102-16
	8. Incentive Systems	GRI SRS 102-35 GRI SRS 102-38
	9. Stakeholder Engagement	GRI SRS 102-44
	10. Innovation and Product Management	G4-FS11
ENVIRONMENT	11. Usage of Natural Resources 12. Resource-Management	GRI SRS 301-1 GRI SRS 302-1 GRI SRS 302-4 GRI SRS 303-3 (2018) GRI SRS 306-2 (2020)*
	13. Climate-Relevant Emissions	GRI SRS 305-1 GRI SRS 305-2 GRI SRS 305-3 GRI SRS 305-5
SOCIETY	14. Employment Rights 15. Equal-Opportunities 16. Qualifications	GRI SRS 403-4 (2018) GRI SRS 403-9 (2018) GRI SRS 403-10 (2018) GRI SRS 404-1 GRI SRS 405-1 GRI SRS 406-1
	17. Human Rights	GRI SRS 412-3 GRI SRS 412-1 GRI SRS 414-1 GRI SRS 414-2
	18. Corporate-Citizenship	GRI SRS 201-1
	19. Political Influence	GRI SRS 415-1
	20. Conduct that Complies with the Law and Policy	GRI SRS 205-1 GRI SRS 205-3 GRI SRS 419-1

*GRI has adapted GRI SRS 306 (Waste). The revised version comes into force on 01.01.2022. In the course of this, the numbering for reporting on waste generated has changed from 306-2 to 306-3.