Bystronic

Sustainability Data and Performance Calculation Methodology 2025

Updated: February 2026

Owner: Bystronic Sustainability

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1 Introduction

1.1 Purpose of the document

This document supports the information presented in Bystronic annual report 2025 and provides additional details on our sustainability data collection and calculation methodology.

ESG data is presented in support of Bystronic's long-term ambitions and mid-term targets. Therefore, the document follows the same ESG framework structure adopted by Bystronic.

1.2 Scope and Boundaries

Unless otherwise stated, the report covers all Bystronic operations in all countries in which we operate. The data covers nine development and production sites in Switzerland, Germany, Italy, the Netherlands, China, and the USA, and more than 30 sales companies worldwide. Changes in scope in 2025 are mentioned in the annual report chapter "Group structure". The CORE restructuring initiated in 2024 has been completed, including the closure of Bystronic Automation Technology S.p.A., San Giuliano Milanese. In 2025, we closed our Romanian refurbishment workshop (July 2025) and shifted former Bystronic-owned sales entities in Hungary and South Africa into dealer relationships (H2 2025). These changes had minimal impact on CO_2e emissions (<5%).

1.3 Targets, base year, and transparency

In 2022 reporting, Bystronic introduced its ESG long-term ambitions and mid-term quantified targets. Bystronic's science-based targets were validated by the Science Based Targets initiative (SBTi) in April 2025, confirming alignment with a 1.5°C pathway. Base years: Scope 1 & 2: 2021 base year (12,028 tCO_2e). Scope 3: 2023 base year (785,261 tCO_2e) – updated from 2021 to reflect improved data quality and expanded category coverage. Validated targets: Scope 1 & 2: -42% by 2030. Scope 3: -32.5% by 2033. Long-term: Net-zero operations and value chain by 2050.

To transparently report on our progress, data for at least three years prior to the reporting year will be included (e.g., in the 2025 report, figures from 2024, 2023, and 2022 are also published to indicate significant trends).

1.4 Data recalculation

In case of a significant change in the organization (a 5% change or more in value), the calculation methodology will be adjusted to ensure data accuracy. Historical figures used will be recalculated to ensure our reporting gives a realistic view on our impacts and our progress. 2025 methodology recalculation statement: Scope 3 emissions have been recalculated for historical periods to reflect the following methodology changes: (1) Category 11 (Use of sold products): Laser machine lifetime reduced from 20 to 10 years based on updated Life Cycle Assessment data; (2) Category 1 (Purchased goods & services): Transition from spend-based to weight-based method for improved accuracy; (3) Emission factors: Updated to Ecoinvent V3.10/V3.11. Impact: This recalculation reduced reported Scope 3 by approximately 30% compared to previous reports. Baseline and historical figures have been restated for comparability per GHG Protocol guidance on significant methodology changes.

2 Adherence to GHG protocol principles

The five principles of GHG accounting – relevance, completeness, consistency, transparency, and accuracy – form the foundation for reliable measurement and reporting of greenhouse gas emissions. Bystronic's carbon footprint methodology adheres to the GHG Protocol Corporate Standard and Corporate Value Chain (Scope 3) Standard.

2.1 Data relevance

Bystronic evaluates the relevance and significance of climate-related impacts through double materiality assessment as required under ESRS. Climate change (ESRS E1) is identified as a material topic affecting both financial performance and environmental impact. The carbon footprint serves as the primary tool to measure decarbonization performance against the science-based targets described in Section 1.3.

Scope 3 categories are prioritized based on materiality: Category 11 (use of sold products) represents 79% and Category 1 (purchased goods and services) represents 17% of total Scope 3 emissions. All Scope 3 categories have been calculated at corporate level since 2024, ensuring our inventory represents a faithful, true, and fair account of our company's emissions in adherence with GHG accounting and reporting principles.

2.2 Data completeness

Bystronic applies a three-stage validation system to ensure data completeness. For Scope 3, which represents 99% of Bystronic's carbon footprint, validation is particularly critical given the reliance on external data sources and estimation methodologies:

- Category 11 (use of sold products), calculated from lifetime energy consumption of machines sold. Each machine record is validated sequentially: first, the system tracks whether energy, weight, and emission factors derive from specific R&D Life Cycle Assessment data or default values (target: >90% specific match); second, automated flags identify records with missing specifications or values outside expected ranges; third, summary analytics compare year-over-year trends in machine count, average power, average weight, and volumes by production plant to detect data quality issues or product mix shifts.
- Category 1 (purchased goods and services), calculated using weight-based methodology. Completeness is validated through cross-referencing between financial statements and SAP procurement data, with additional weight-based verification by material category.

Scope 1 & 2: Complete coverage as defined in Section 1.2, with quarterly data collection and maker-checker validation.

2.3 Data consistency

Time series consistency is maintained through standardized methodologies and documented adjustments. Recalculation policy: when methodology changes exceed 5% impact on baseline, historical figures are restated for comparability.

Methodology consistency: The operational control approach is applied consistently across all entities. Emission factors are updated annually from consistent sources (see Section 3.1.2.4 for full list). Regional

grid emission factors have been applied to Chinese manufacturing plants (Shenzhen, Tianjin, Shanghai) since 2024, replacing the previous single global emission factor for China.

2025 recalculations are documented in Section 1.4, including Category 11 machine lifetime revision and Category 1 method transition.

2.4 Data transparency

This methodology document discloses openly the methods, data sources, calculation procedures, and assumptions for all sustainability data. Reporting standards: ESRS under CSRD, fulfilling Swiss Code of Obligations articles 964a–c and 964j–l. Accounting framework: Swiss GAAP FER for financial data; EU Taxonomy Regulation for alignment KPIs.

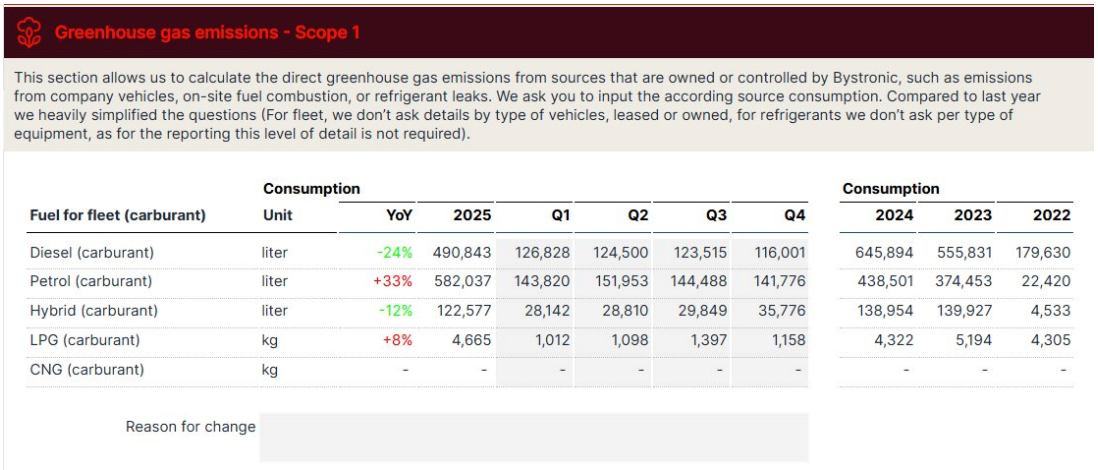
Emission factor sources are documented in Section 3.1.2.4. Estimation uncertainty is disclosed for Scope 3 Category 11 (machine lifetime and customer usage patterns) and Category 1 (material categorization). This methodology document supports the 2025 annual report published in Q1 2026.

2.5 Data accuracy

Bystronic has established robust processes to ensure ESG data quality, accuracy, and reliability. Data collection infrastructure: Quarterly data collection using standardized templates in the Jedox platform from all entities. The web interface displays past consumptions and directly calculates energy and CO_2e emissions, improving awareness and reducing manual errors.

Validation and controls: Defined data owners at each site validate accuracy and completeness. Maker-checker processes provide independent review of data entries. Consolidation and analysis is performed centrally by the ESG function. Internal control testing over ESG data is conducted annually. Approximately 75 people collect ESG data across Bystronic entities worldwide.

The screenshot below shows an example of the Jedox web portal interface used for quarterly Scope 1 data collection, including year-over-year comparisons and quarterly breakdowns.



Greenhouse gas emissions - Scope 1

This section allows us to calculate the direct greenhouse gas emissions from sources that are owned or controlled by Bystronic, such as emissions from company vehicles, on-site fuel combustion, or refrigerant leaks. We ask you to input the according source consumption. Compared to last year we heavily simplified the questions (For fleet, we don't ask details by type of vehicles, leased or owned, for refrigerants we don't ask per type of equipment, as for the reporting this level of detail is not required).

		Consumption						Consumption		
Fuel for fleet (carburant)	Unit	YoY	2025	Q1	Q2	Q3	Q4	2024	2023	2022
Diesel (carburant)	liter	-24%	490,843	126,828	124,500	123,515	116,001	645,894	555,831	179,630
Petrol (carburant)	liter	+33%	582,037	143,820	151,953	144,488	141,776	438,501	374,453	22,420
Hybrid (carburant)	liter	-12%	122,577	28,142	28,810	29,849	35,776	138,954	139,927	4,533
LPG (carburant)	kg	+8%	4,665	1,012	1,098	1,397	1,158	4,322	5,194	4,305
CNG (carburant)	kg	-	-	-	-	-	-	-	-	-

Reason for change

Example of Jedox web portal for Scope 1 data collection (fuel for fleet)

Continuous improvement: Digital ESG data collection platforms were enhanced in 2025, enabling quarterly collection and validation. SAP material categorization is being refined for improved Scope 3 Category 1 precision. Customer data analysis and Life Cycle Assessments are ongoing to improve Category 11 accuracy. A dedicated IT contact trained in CO_2e emissions accounting supports the sustainability team. External assurance is planned for the 2026 reporting cycle.

Scope 3 categories 6 and 7 are now supported by data collection at entity level. This helps create company averages commuting distance and distribution as well as business trip average distances.

Bystronic continuously improves Scope 3 data accuracy through systematic initiatives:

- SAP material categories (Completed 2025): Improved material categorization enables more accurate emission factor selection for purchased goods
- Product hierarchy (Completed 2025): Aligned with Finance department hierarchy, improving machine count accuracy and consistency with financial reporting
- Electricity consumption data (In progress): R&D Life Cycle Assessments now cover 60% of standard products; expansion to remaining product lines ongoing
- Weight data accuracy (Ongoing): Continuous improvement of SAP weight data and country of origin fields
- Minor Scope 3 categories (Ongoing): Expanded data collection for categories 3, 4, 5, 6, 7, and 9

Data quality and limitations: Scope 3 calculations rely on industry-average emission factors, estimated distances, and assumptions about customer behavior. Category 1 uses a combination of weight-based calculations with Ecoinvent emission factors and spend-based validation. Category 11 estimates are based on R&D energy consumption data and assumed machine lifetimes. These methodologies involve inherent estimation uncertainty that Bystronic seeks to reduce through continuous data quality improvements.

3 Sustainable solutions data

3.1 Decarbonization data

3.1.1 Energy data

ENERGY CONSUMPTION	Since 2021	YoY	2025	2024	2023	2022	2021
Total energy consumption (MWh)	**-19%**	**-8%**	**35,407**	**38,509**	**39,576**	**41,664**	**43,861**
Fuel for fleet (Diesel, Petrol, LPG)	-3%	-4%	14,520	15,139	14,268	15,042	14,949
Stationary energy for buildings (Natural Gas, Fuel Oil)	-50%	-22%	4,979	6,398	8,183	9,297	10,014
District heating	5%	-6%	2,347	2,490	2,905	2,246	2,226
Non renewable electricity	-58%	-24%	6,225	8,168	7,708	7,680	14,759
Renewable electricity	284%	16%	7,335	6,314	6,513	7,399	1,912
Energy Intensity per Net sales (MWh/CHFm)	**24%**	**-3%**	**57.7**	**59.4**	**42.6**	**41.0**	**46.7**
Share of renewable electricity consumption	372%	24%	54%	44%	46%	49%	11%
Share of renewable energy consumption (excluding Electricity Mix)	**376%**	**26%**	**21%**	**16%**	**16%**	**18%**	**4%**

Energy data is collected quarterly through a web interface that stores the data in a central database and makes it available to various dashboards. The monitored energy consumption is structured in four categories:

- Fuel for fleet (diesel, petrol, LPG): manufacturing sites and sales entities.
- Stationary energy for buildings (natural gas, fuel oil): manufacturing sites and sales entities.
- Purchased energy (electricity, district heating): manufacturing sites and sales entities.
- Produced energy (solar panel electricity): manufacturing sites.

Reported total energy consumption and energy intensity include all the above energy sources.

Bystronic also collects information on the percentage of our energy that comes from renewable and non-renewable sources:

- Renewable energy percentage [%] = Amount of renewable energy [kWh] divided by total energy consumption [kWh].
- Renewable electricity percentage [%] = Amount of renewable electricity [kWh] divided by total electricity consumption [kWh].

A key contact in each entity is responsible for completing the web interface annually and explaining the variations.

The energy consumption decrease of 8% in 2025 reflects effective energy management initiatives, including the elimination of natural gas at headquarters through geothermal heating implementation, reduced stationary energy consumption, and increased share of renewable electricity related to milder winter and less electricity (including renewable) use in Europe related to less manufacturing activities.

3.1.2 Operations carbon footprint data (Scope 1 & 2)

GREENHOUSE GAS EMISSIONS (GHG) SCOPE 1&2 (tCO2e)	Since 2021	YoY	2025	2024	2023	2022	2021
SCOPE 1 & 2 (market-based)	**-28%**	**-14%**	**8,687**	**10,127**	**10,510**	**11,413**	**12,028**
Scope 1, direct emissions			5,108	5,559	6,126	7,110	6,678
Scope 2 Energy indirect emissions (market-based)			3,579	4,567	4,384	4,303	5,350
Scope 2 Energy indirect emissions (location-based)			4,211	5,174	5,164	5,254	6,340
Fuel for fleet (Diesel, Petrol, LPG)			3,937	4,035	3,871	4,236	4,197
Stationary energy for buildings (Natural Gas, Fuel Oil)			1,102	1,428	1,836	2,119	2,265
Refrigerants			69	97	419	755	216
Scope 1, direct emissions	**-24%**	**-8%**	**5,108**	**5,559**	**6,126**	**7,110**	**6,678**
District heating			715	761	840	840	841
Non renewable electricity			2,864	3,807	3,543	3,464	4,509
Renewable electricity			-	-	-	-	-
Scope 2 Energy indirect emissions (market-based)	**-33%**	**-22%**	**3,579**	**4,567**	**4,384**	**4,303**	**5,350**
Scope 1 & 2 Intensity per Net sales (tCO2e/CHFm)			14.2	15.6	11.3	11.2	12.8
GHG emissions per energy consumption (tCO2e/MWh)	**-11%**	**-7%**	**0.25**	**0.26**	**0.27**	**0.27**	**0.27**

Bystronic's carbon footprint in 2025 and in past years has been calculated in accordance with the requirements of the Greenhouse Gas Protocol (GHG Protocol). No emission sources have been excluded for scopes 1 and 2.

3.1.2.1 Boundaries of operations carbon footprint data (Scope 1 & 2)

In the present and past calculations of Bystronic's corporate carbon footprint, the operational control approach from the Greenhouse Gas Protocol was used. All GHG emissions that result from the business activities of Bystronic, over which it exercises operational control, are included in the system boundaries.

3.1.2.2 Assurance of operations carbon footprint data (Scope 1 & 2)

Bystronic Scope 1 & 2 carbon footprint data is subject to internal validation processes as described in Section 2.5.

3.1.2.3 Global warming potential and applied methods

Global warming potential is expressed as CO_2 equivalents. Only the direct effects of greenhouse gas emissions are considered in the carbon footprint. The results are presented using both the location-based and the market-based approach.

3.1.2.4 Generic and external data sources

Generic data sets (emission factors and conversion factors) were taken from the following sources:

- Database Ecoinvent 3.10 / 3.11: https://ecoinvent.org/the-ecoinvent-database/
- Probas : https://www.probas.umweltbundesamt.de/datenbank/
- IPCC's Sixth Assessment Report: https://www.ipcc.ch/
- Publications of relevant energy suppliers for the emission factor of the purchased electricity product. Additional sources added in 2025: DEFRA UK Government emission factors (for fuels); GLEC Framework (Global Logistics Emissions Council) for transportation; IEA country-average grid factors for location-based Scope 2 and Category 11.

In each case, the dataset that came closest to the specific situation at Bystronic was selected.

3.1.2.5 Scope 1 direct emissions

Scope 1 includes emissions from the vehicle fleet, stationary energy consumption and refrigerant losses.

3.1.2.5.1 Fuel for fleet emissions

For manufacturing/assembly plants, the Bystronic fleet consists of petrol, diesel, hybrid, and electric vehicles, company cars attributed to select employees, trucks and buses, and forklifts. Both emissions from the fuel consumption of vehicles owned by Bystronic and vehicles used in Bystronic's leasing model were considered under Scope 1, following the principles of the operational control approach that was chosen for the selection of organizational boundaries.

For the sales companies, when fuel consumption data is not available, kilometers driven by salespeople and service people were estimated based on a fixed mileage per sales and service person and the number of sales and service people on each site according to the company's internal records.

Fuel consumption and mileage are reported separately because the contact person at each site had the choice to report one or the other data, depending on availability. The web interface was designed to prevent potential duplication of data. Emission factors (per liter or kilometer) were applied according to GHG emissions calculations.

Some sales companies do not have their own or leased fleet: US and Canada sales entities use rental vehicles from car rental agencies. Chinese entity salespeople and technicians use their personal car or taxi and have fuel expenses reimbursed by the company. The CO_2e emissions related to these sources are reported as part of Scope 3 Category 6 "Business Trip" following the GHG protocol.

Emissions from diesel, petrol and LPG consumption are calculated by using emission factors from Ecoinvent 3.11 UPR, IPCC and our own calculation.

The decrease in 2025 of Fuel for fleet emissions reflects stabilization of sales and service activities following the CORE restructuring, combined with continued improvement in fuel consumption data collection across entities. Additionally, two sales companies (Hungary and South Africa) were closed and replaced by dealer relationships, removing their fleet emissions from Bystronic's operational boundary.

3.1.2.5.2 Stationary energy combustion emissions

The following emission sources were identified under Scope 1 stationary energy combustion at the Bystronic sites:

- Natural gas
- Fuel oil

Emissions from stationary natural gas and fuel oil consumption calculated under Scope 1 were calculated regardless of whether the objects were owned or rented by Bystronic. This follows the principles of the operational control approach that was chosen for the selection of organizational boundaries.

Emissions from fuel oil and natural gas consumption are calculated by using emission factors from Ecoinvent 3.11 UPR, IPCC and our own calculation.

The continued decrease in 2025 of stationary energy emissions is driven by the geothermal heating system becoming fully operational at Bystronic Laser AG headquarters in Niederönz, eliminating natural gas consumption at this location. This represents approximately 4.6% of total energy consumption. The phase-out of natural gas at major owned facilities continues as part of Bystronic's operational decarbonization strategy.

3.1.2.5.3 Refrigerant losses

Refrigerant emission factors are taken from IPCC 2021 (AR6).

In the 2025 financial year, refrigerant losses continued to decrease significantly at all Bystronic locations (69 tCO_2e in 2025, down from 97 tCO_2e in 2024). The transition towards refrigerants with lower GWP (R513A) continues as part of equipment upgrades and maintenance practices.

3.1.2.6 Scope 2 indirect emissions

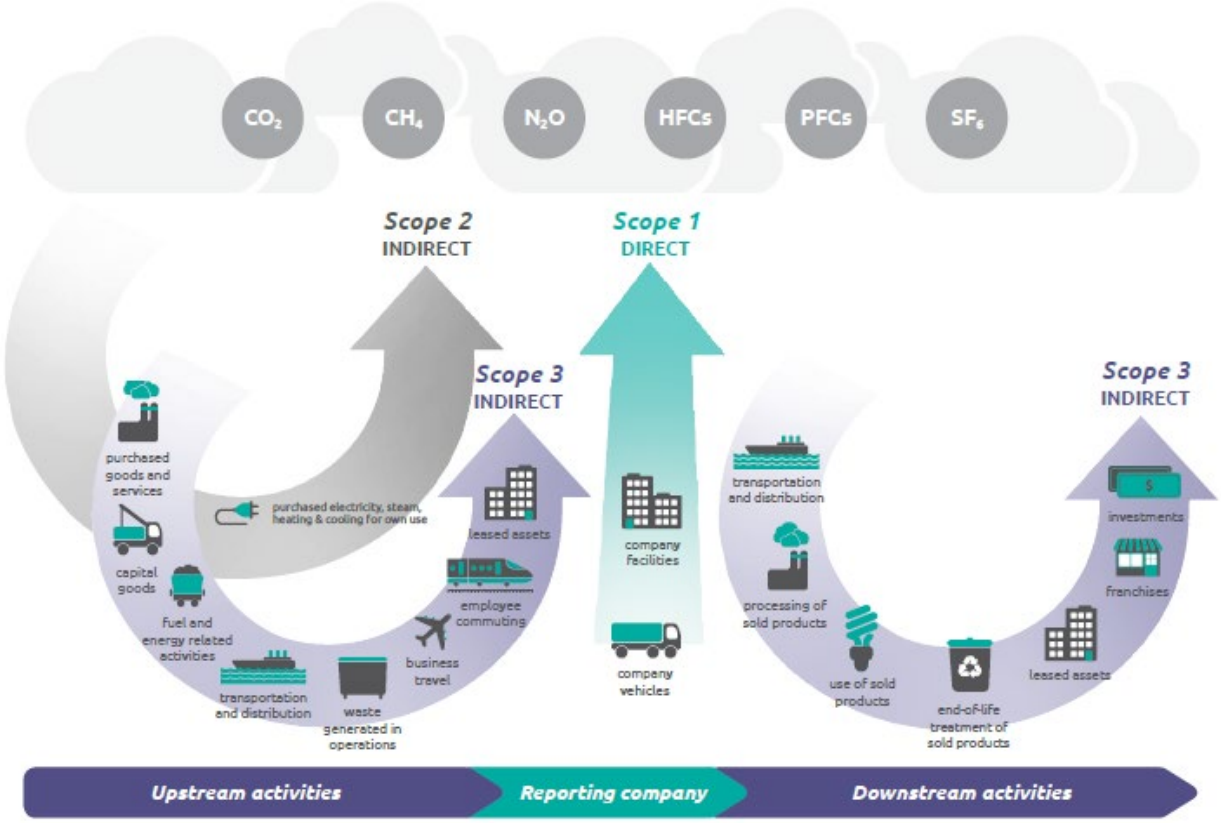
Scope 2 includes emissions from the consumption of purchased heat and purchased electricity.

In the 2025 financial year, emissions from electricity consumption have been calculated according to the location-based approach, and according to the market-based approach.

- Location-based calculation method: Electricity emission factors are taken from database Ecoinvent 3.10 (Electricity emission factors Scope 2-3).
- Market-based calculation method: renewable electricity instruments/certifications are considered. The emission factors are chosen according to GHG Protocol's Scope 2 guidance.
- When a location uses renewable electricity, they provide annually to the sustainability team their guarantee of origin for electricity. This applies to our manufacturing plant in Gotha (Germany) and in Niederönz (Switzerland).

The decrease in 2025 of Scope 2 indirect emissions (market-based) reflects continued progress in renewable electricity procurement. Renewable electricity increased significantly due to a new Power Purchase Agreement (PPA) at our US operations (Hoffman Estates), combined with existing guarantees of origin at Gotha (Germany) and Niederönz (Switzerland). In the 2025 financial year, district heating was recorded at six Bystronic locations. District heating consumption decreased slightly (2,347 MWh in 2025 vs 2,490 MWh in 2024), reflecting stable heating demand across locations. District heat emission factors are taken from the database Probas.

3.1.3 Value chain carbon footprint data (Scope 3)



According to GHG-Reporting Standard, Scope 3 activities are categorized in eight upstream and seven downstream categories.

From 2020–2022, based on a pre-survey conducted in 2020 at one major manufacturing plant, it was strategically decided that two categories are taken into account first as they are the biggest contributors of emissions (>93% of total CO_2e emissions):

- Category 1: purchased goods and services
- Category 11: use of sold products

Based on these two categories, we set science-based aligned targets on Scope 3 in 2021.

For financial year 2025, all Scope 3 categories have been calculated at the corporate level. In 2025, Bystronic completed a comprehensive Scope 3 recalculation back to the 2023 baseline year (SBTi-validated) to reflect significant methodology improvements: (1) inclusion of nitrogen consumption in Category 11, (2) weight-based method as primary approach for Category 1, and (3) systematic weight data quality improvements benefiting Categories 1, 4, and 9.

GREENHOUSE GAS EMISSIONS (GHG) SCOPE 3	Since 2023	YoY	2025	2024	2023
Scope 3, Total emissions (tCO2e)	**-14%**	**6%**	**672,699**	**632,262**	**785,261**
Cat 1 - Purchased goods & services			111,552	109,777	124,524
Cat 2 - Capital goods			523	444	557
Cat 3 - Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2			1,917	2,190	1,970
Cat 4 - Upstream Transportation and Distribution			2,006	1,795	2,002
Cat 5 - Waste generated in operations			194	200	263
Cat 6 - Business travel			5,835	6,078	4,078
Cat 7 - Employee commuting			8,042	8,617	10,049
Scope 3, Upstream emissions			**130,069**	**129,101**	**143,443**
Cat 9 - Downstream Transportation and Distribution			10,564	9,797	13,303
Cat 11 - Use of sold products - customer country grid emission factor method			529,376	490,613	624,744
Cat 12 - End-of-life treatment of sold product			2,690	2,751	3,770
Scope 3, Downstream emissions			**542,630**	**503,161**	**641,818**
Scope 1, 2 & 3, Total emissions (tCO2e)	**-14%**	**6%**	**681,386**	**642,388**	**795,771**
Share of Scope 3 Cat 1 & Cat 11 in Scope 1, 2, 3 total emissions			94%	93%	96%
Scope 1 & 2 & 3 Intensity per Net sales (tCO2e/CHFm)			**1,111**	**991**	**856**

3.1.3.1 Boundaries of Scope 3 carbon footprint data

The biggest contributors of emissions (>93% of total CO_2e emissions):

- Category 1: purchased goods and services
- Category 11: use of sold products

Regarding Category 11, the main emissions of our products during their use phase relate to the direct emissions associated with their electricity consumption during operation.

Inclusion based on the GHG protocol:

- lifetime energy consumption of sold products and solutions
- refrigerant gas (only leakage); nitrogen consumption (included from 2025 recalculation).

Status on Nitrogen:

Nitrogen is part of indirect use-phase emissions for cutting and tube systems. While reporting is optional under GHG Protocol, Bystronic has included nitrogen consumption in Category 11 emissions starting with the 2025 recalculation (applied retroactively to the 2023 baseline). This inclusion improves transparency and completeness of our Scope 3 reporting. Nitrogen emissions are calculated based on R&D consumption data per machine type and power level, multiplied by machine lifetime.

To help customers reduce nitrogen-related emissions, Bystronic has a partnership with nitrogen-generator providers and proposes such appliances working with our cutting systems, enabling on-site nitrogen production with lower carbon intensity than delivered liquid nitrogen.

3.1.3.2 Assurance of operations carbon footprint data (Scope 3)

Bystronic Scope 3 carbon footprint data is subject to internal validation processes as described in Section 2.5.

3.1.3.3 Cat 1: Purchased goods and services (Weight-based method)

This category represents around 17% of total Scope 3 emissions in 2025.

Purchased goods data is available in a central procurement SAP database. For two sites, the data has been collected separately (Excel spreadsheet sent by email). The emissions from purchased goods and services are calculated based on monetary data and various direct and indirect purchased goods categories. Scope 3 Category 1 emissions are calculated based on purchased category spent combined with ADEME categories emission factors and converted to GHG emissions.

Scope 3 cat. 1 [kgCO_2eq] = sum of volume purchased [€] in each ADEME category x their respective emission factors [kg CO_2eq / €].

A second method is also used with weight of the purchased goods and associated Ecoinvent V3.10 emission factors:

Scope 3 cat. 1 [kgCO_2eq] = sum of weight of purchased product [kg] in each Ecoinvent category x their respective emission factors [kg CO_2eq / kg].

As part of the 2025 Scope 3 recalculation (back to 2023 baseline), the weight-based method became the primary calculation approach. Significant weight data quality improvements were implemented in SAP, including systematic weight checks and corrections to improve completeness and accuracy. The weight-based method avoids inflation and currency fluctuation effects inherent in spend-based approaches. The spend-based method is retained for plausibility validation and cross-checking.

The increase in Category 1 emissions in 2025 reflects the shift to weight-based calculation method combined with improved weight data completeness. The weight-based approach provides better accuracy but captured previously unmeasured material flows. See annual report for detailed analysis.

3.1.3.4 Cat 2: Capital goods (Spend-based method)

This category represents less than 0.1% of total Scope 3 emissions in 2025.

The calculation is based on actual spend in CHF for various capital goods categories and converted to GHG emissions. The following three categories are extracted from the Fixed Assets list in the annual report:

- Factory buildings,
- Plant and machinery,
- Tooling, furniture, vehicles.

The additions, disposals, and reclassifications of each of these categories are summed up, converted into units that can be multiplied with ADEME Basecarbonv17 emission factors. The sum of these emissions is Scope 3 Category 2 emissions.

Scope 3 Category 2 emissions [kg CO_2eq] = Fixed asset costs for factory building [mCHF] / conversion parameters [mCHF/m²] * emission factor [kg CO_2eq/m²] + Fixed asset costs for plant and machinery [mCHF] / conversion parameters [mCHF/kg] * emission factor [kg CO_2eq/kg] + Fixed asset costs for tooling, furniture, vehicles [mCHF] / conversion parameters [mCHF/kg] * emission factor [kg CO_2eq/kg]

For the calculation, assumptions on conversion parameters were necessary:

- Average industrial price /m² in Switzerland: 5,000 CHF/m² based on research on industrial real estate in Switzerland

- Average machinery price/ kg: 151 CHF/kg based on average weight of machinery in our purchased goods

- Average vehicle price/ kg for a vehicle: 36 CHF/kg. Car average price (50,000 CHF) and a car average weight (1,400 kg)

3.1.3.5 Cat 3: Fuel and energy related activities not included in Scope 1 and 2 (Average data method)

This category represents less than 0.2% of total Scope 3 emissions in 2025.

The calculation is based on reported market-based Scope 1 and 2 emissions (Fleet, Stationary energy) and energy consumption combined with Ecoinvent V3.10 (grid EF Scope 2-3) & V3.11 (Fuel) and ADEME Basecarbonv17 emission factors. The sum of these emissions is Scope 3 Category 3 emissions.

Scope 3 Category 3 emissions [kg CO_2eq] = Fuel energy consumption in operations [kWh] * ADEME energy emission factors for the source [kg CO_2eq/kWh] - the emissions reflected in Scope 1 & 2 [kg CO_2eq] + Purchased energy consumption in operations [kWh] * Ecoinvent "scope 3" electricity emission factors [kg CO_2eq/kWh].

The decrease in 2025 emissions reflects reduced fuel and energy consumption in operations, driven by energy efficiency improvements and the transition to geothermal heating at headquarters.

3.1.3.6 Cat 4 - Upstream Transportation and Distribution (Distance-weight method)

This category represents less than 0.3% of total Scope 3 emissions in 2025.

The calculation is based on weight data of purchased products in central database SAP combined with distance (as the crow flies) between vendor country and manufacturing plants. The transportation mode and the equivalent emission factor from Ecoinvent V3.10 is selected based on main distance contributor sea or road. The sum of these emissions is Scope 3 Category 4 emissions.

Scope 3 Category 4 emissions [kg CO_2eq] = sum of the weight data of purchased products [ton] * distance (as the crow flies) between vendor country and manufacturing plants [km] * transportation mode emission factor from Ecoinvent V3.10 selected based on main distance contributor sea or road based on mapping table [kg CO_2eq/km.ton].

Category 4 calculations benefited from the weight data quality improvements implemented for Category 1. The increase in 2025 emissions reflects higher volumes of components shipped from overseas suppliers, now captured with improved weight accuracy.

3.1.3.7 Cat 5 - Waste generated in operations (Waste-type-specific method)

This category represents less than 0.1% of total Scope 3 emissions in 2025.

The calculation is based on waste disposal company data and converted to GHG emissions with Ecoinvent V3.11 waste treatment emission factors by waste category (Metal, wood, paper & cardboard, plastic, organic, electric and electronic, hazardous waste). The sum of these emissions is Scope 3 Category 5 emissions.

Scope 3 Category 5 emissions [kg CO_2eq] = sum of weight of material [ton] * Ecoinvent V3.11 emission factor based on End-of-life treatment of the material [kg CO_2eq/ton].

The slight decrease in 2025 emissions reflects continued waste reduction efforts. With the closure of the Romanian plant, Bystronic eliminated all waste to landfill in 2025.

3.1.3.8 Cat 6 - Business travel (Hybrid method)

This category represents less than 0.3% of total Scope 3 emissions in 2025.

The Jedox web portal continues to expand data collection coverage for business travel. In 2025, improved data quality and expanded entity reporting provide more accurate emissions tracking.

The calculation is based on :

- Estimations of GHG emissions related to business trips distances from sales and maintenance people using either rented cars, personal cars or taxis (not reported in Scope 1)
- Estimation of GHG emissions related to business trips (road distance) based on main manufacturing plant data
- Estimation of GHG emissions related to business trips (flight distance) based on main manufacturing plant data

The sum of these emissions is Scope 3 Category 6 emissions.

Scope 3 Category 6 emissions [kg CO_2eq] =sum of distance estimation of business trips [km] (and [km.passenger]) * ADEME Base-Carbon V17 emission factor based on car or airplane groups [kg CO_2eq/km].

The decrease in 2025 emissions reflects reduced business travel following the CORE restructuring and continued adoption of virtual meeting technologies.

3.1.3.9 Cat 7 - Employee commuting (Average-data method)

This category represents less than 1% of total Scope 3 emissions in 2025.

The Jedox web portal continues to expand data collection coverage for employee commuting. In 2025, improved data quality across more entities enables more accurate emissions calculations.

The calculation is based on actual number of employees, assumptions for distances traveled to work, share of remote work, and means of transportation, and main manufacturing plant data on employee commuting.

Scope 3 Category 7 emissions [kg CO_2eq] = sum of distance estimation of commuting [km] * ADEME Base-Carbon V17 emission factor based on commuting group type [kg CO_2eq/km].

The decrease in 2025 emissions reflects the reduced headcount following the CORE restructuring, combined with continued remote work practices. Data collection now covers the majority of Bystronic entities worldwide.

3.1.3.10 Cat 8 - Upstream leased assets - Not applicable

This category is reported under Scope 1 & 2.

3.1.3.11 Cat 9 - Downstream Transportation and Distribution (Distance-weight method)

This category represents less than 1% of total Scope 3 emissions in 2025.

The calculation is based on weight data of Bystronic products combined with distance (as the crow flies) between manufacturing plants and the country of the customers. The transportation mode and the

equivalent emission factor from Ecoinvent V3.10 is selected based on main distance contributor sea or road. The sum of these emissions is Scope 3 Category 9 emissions.

Scope 3 Category 9 emissions [kg CO_2eq] = sum of the weight data of sold products [ton] * distance (as the crow flies) between manufacturing plants and customer country [km] * transportation mode emission factor from Ecoinvent V3.10 selected based on main distance contributor sea or road based on mapping table[kg CO_2eq/km.ton].

Category 9 calculations benefited from the weight data quality improvements implemented for product data. The increase in 2025 emissions reflects higher volumes of machines shipped to customers globally, with a shift in geographic distribution of sales toward regions with longer shipping distances.

3.1.3.12 Cat 10 - Processing of sold product – Not material

This category is not material: Bystronic products are typically final products.

3.1.3.13 Cat 11 - Use of sold products (Direct use-phase emissions)

This category represents around 79% of total Scope 3 emissions in 2025.

The main emissions of our products during their use phase relate to the direct emissions associated with their electricity consumption during operation.

Inclusion based on the GHG protocol:

- lifetime energy consumption of sold products and solutions
- refrigerant gas (only leakage); nitrogen consumption (included from 2025 recalculation).

The emissions are calculated based on agreed “Virtual Customer” behavior models – the models themselves are based on user data and realistic assumptions. The energy measurements are integrated into these models to obtain a lifetime energy consumption of a given machine, and these consumptions are recorded within a database containing the energy consumption of each product. In 2025, electricity consumption data is now based on R&D Life Cycle Assessments (LCAs) for approximately 60% of standard products, improving accuracy over previous estimation methods. Machine lifetime assumptions were revised in 2025 (see Section 1.4 for recalculation details). The number of sold machines is now aligned with Finance department product hierarchy, ensuring consistency with financial reporting. Based on the energy consumption by machine type and power, refrigerant lifetime leakage, and nitrogen consumption assumptions, the CO_2e emissions are calculated like this:

Scope 3 cat. 11 [kg CO_2eq] = Sum of sold machine lifetime energy consumption [kWh] * customer local grid CO_2eq-emission factor [kg CO_2eq/kWh] + Sum of emissions related to refrigerant leakage [kg CO_2eq] + Sum of emissions related to nitrogen consumption [kg CO_2eq].

The sold machines, associated power, and customer country data are extracted from corporate database and spreadsheets sent by two manufacturing plants not included in the database. These emissions were calculated using ecoinvent V3.10 (for electricity) and IPCC 2021 (AR6) (for refrigerants) emission factors.

Scope 3 Cat. 11 was calculated with 2 methods related to grid emission factors:

1. World grid emission factor: an average world emission factor for electricity grid medium voltage from Ecoinvent V3.10 is used for all sold machines

2. Customer country grid emission factor: for each customer, the country is identified and a specific medium voltage electricity grid emission factor from Ecoinvent V3.10 is applied per sold machine

The increase in 2025 emissions is mainly explained by the product mix shift toward higher-powered laser systems, which carry higher lifetime energy consumption and therefore higher estimated use-phase emissions.

3.1.3.14 Cat 12 - End-of-life treatment of sold product (Average-data method)

This category represents less than 1% of total Scope 3 emissions in 2025.

The calculation is based on Life Cycle Assessment of the machines, total weight of sold machines, combined with end-of-life treatment emission factor from Ecoinvent V3.10.

Scope 3 cat. 12 [kg CO_2eq] = Sum of sold machines weights [ton] *EOL treatment emission factor [kg CO_2eq/ton]

3.1.3.15 Cat 13 - Downstream leased assets - Not material

This category is not material: Bystronic does not lease assets to third parties to a material extent.

3.1.3.16 Cat 14 - Franchises - Not applicable

This category is not applicable: Bystronic does not hold franchises.

3.1.3.17 Cat 15 - Investments - Not material

This category is not material: equity investments are reflected in Scope 1& 2.

3.1.4 EU Taxonomy Disclosure Methodology

3.1.4.1 Reporting Framework

This disclosure is prepared in accordance with Article 8 of the EU Taxonomy Regulation (2020/852) and Commission Delegated Regulation (EU) 2021/2178. Financial data follows Swiss GAAP FER accounting principles used in Bystronic's consolidated financial statements.

3.1.4.2 Eligible Economic Activities

Based on the Climate Delegated Act, Bystronic has identified the following eligible activity: Activity 3.6 - Manufacturing of other low carbon technologies. Bystronic's laser cutting systems, press brakes, and automation solutions enable material efficiency and energy optimization in customer operations, contributing to customer emission reductions.

3.1.4.3 KPI Calculation Methodology

Revenue KPI: Numerator = Revenue from Activity 3.6 machines meeting technical screening criteria; Denominator = Total consolidated revenue per financial statements. CapEx KPI: Numerator = Additions to PPE/intangibles supporting aligned activities (R&D facilities, production equipment, renewable energy); Denominator = Total additions to fixed assets excluding acquisitions. OpEx KPI: Numerator = Direct non-capitalized costs (R&D, building maintenance, training) for aligned activities; Denominator = Specific eligible OpEx categories per EU Taxonomy definition.

3.1.4.4 Alignment Assessment Approach

The alignment assessment follows four steps: (1) Technical Screening Criteria: Evaluation of substantial contribution to climate change mitigation; (2) DNSH Assessment: Verification of Do No Significant Harm criteria for all environmental objectives; (3) Minimum Safeguards: Compliance with OECD Guidelines for Multinational Enterprises and UN Guiding Principles on Business and Human Rights; (4) KPI Allocation: Revenue, CapEx, and OpEx allocated to aligned and eligible activities.

3.1.4.5 External Assurance

EU Taxonomy KPIs presented in this disclosure are subject to internal validation processes as described in Section 2.5.

3.2 Resource Efficiency & Circular Economy

3.2.1 Waste management data

RESOURCE OUTFLOWS	Since 2021	YoY	2025	2024	2023	2022	2021
Waste, Total amount in manufacturing plants (tons)	-50%	-6%	**2,150**	**2,288**	**3,323**	**3,860**	**4,267**
Non hazardous waste			2,103	2,241	3,266	3,785	4,266
Metals			1,511	1,593	2,400	2,989	3,253
Wood			160	176	375	465	575
Paper & Cardboard			116	102	117	137	218
Plastics			5	4	6	6	7
Domestic			307	346	354	176	156
Special non hazardous waste			4	18	13	11	4
Hazardous waste & toxic material			47	47	57	75	1
Waste by disposal methods (%)							
Landfill			0%	1%	1%	1%	
Incineration			15%	15%	11%	5%	0
Recycling, reuse & recovery			83%	82%	87%	93%	1
Other disposal methods			2%	3%	2%	2%	0
Share of metal waste (mostly recycled)			70%	70%	72%	77%	76%
Waste intensity per Net sales (tons/CHFm)			2.7	2.9	3.6	3.8	4.5

Waste data includes our manufacturing locations' data. Sales entity locations are excluded from the report because their waste/water amounts are estimated to be significantly smaller than the figures of our manufacturing locations.

Local HSE Manager quarterly inputs the waste amounts and treatment methods to a web portal. The data is reviewed by the sustainability team.

Six non-hazardous waste categories are reported:

- Metal scrap: waste streams are mostly directed to recycling.
- Wood: waste streams are mostly directed to recycling.
- Cardboard and paper: waste streams are mostly directed to recycling.
- Plastic: waste stream is split into recycling, incineration.
- Domestic: waste stream is split into recycling, incineration, composting, and landfill depending on location.
- Special waste: waste stream is directed to adequate treatment centers, depending on location.

One hazardous waste category is reported:

- Hazardous and electronic and electrical waste: waste stream handling split into recycling, incineration, and other adequate treatments depending on location.

Disposal methods are based on local partner data. This data is not always available and therefore we still need to improve the completeness of the data. However more than 70% of the waste is metal and mostly recycled.

3.2.2 Water management data

WATER MANAGEMENT	YoY	2025	2024	2023	2022
Water consumption in manufacturing plants (m^3)	**-21%**	**18,532**	**23,562**	**23,664**	**12,274**
Water withdrawal		18,659	24,259	23,664	12,274
Water discharged		127	697		
Water Intensity per Net sales (m^3/CHFm)		30.2	36.3	25.4	12.1

Water withdrawal and consumption data includes our manufacturing locations' data and partly sales entity locations. We progress year over year on the completeness of the data.

Local HSE Manager quarterly inputs the waste amounts and treatment methods to a web portal. The data is reviewed by the sustainability team.

3.2.3 Water risk data

An analysis of the water risks has been done in the geographical areas where Bystronic has manufacturing plants. This analysis is based on the Water risk atlas website.

Water risk in manufacturing plants (Source: Aqueduct water risk atlas)	Water Risk Atlas
Bystronic Tube Processing S.p.A. - Italy - Lombardia	Medium - High (2-3)
S.C. Bystronic Laser S.R.L. - Romania - Brașov (closed in 2025)	High (3-4)
Bystronic Benelux B.V. - Netherlands - Zuid-Holland	Low (0-1)
Bystronic Laser AG - Switzerland - Bern	Low (0-1)
Bystronic Maschinenbau GmbH - Germany - Thüringen	Low - Medium (1-2)
Bystronic Tianjin Laser Ltd. - China - Tianjin	Extremely High (4-5)
China Bystronic (Shanghai) Automation - China - Shanghai	High (3-4)
Bystronic (Shenzhen) Laser Technology Co., Ltd. - China - Guangdong	Medium - High (2-3)
Bystronic Manufacturing Americas LLC - United States - Illinois	Medium - High (2-3)
Sales entities	

3.2.4 Air pollution data

The calculation is based on data for fleet fuel consumption (Diesel, Petrol, Hybrid, LPG) and heating fossil consumption (Natural gas, Fuel oil, Diesel) collected through the web portal associated with NOx and PM10 emission factors.

NOx [kg] = Sum of fuel [liters, kg, and km] * NOx corresponding emission factor [kg/l, kg or km]

PM10 [kg] = Sum of fuel for fleet consumption [liters and km] * PM10 corresponding emission factor [kg/l , kg or km]

No reporting is yet done on this data as Pollution is not material under CSRD double materiality assessment.

3.2.5 Refurbishment data

Refurbished machines	2025	2024	2023	2022	2021
Number of refurbished machines	34	57	85	98	87

Two manufacturing plants provide data on refurbished machines. The manufacturing plant contact submits the number of refurbished machines into the web portal. Refurbished spare parts are centralized in SAP. The contact in the Global Services team in charge of spare parts provides annual number and value of the refurbished spare parts.

4 Employee general data

The Human Resource team (HR) collects employee data in the corporate HR central database. This data is presented in the report in reference to CSRD disclosure requirements.

5 Engaged people data

5.1 Diversity, equity & inclusion data

The Human Resource team collects employee data in the corporate HR central database. This data is presented in the report in reference to CSRD disclosure requirements. The significant changes in 2025 compared to 2024 reflect the completion of the CORE restructuring program, which resulted in reduced headcount across all management levels and regions.

	YoY	2025	2024	2023	2022	2021
Board of Directors		**8**	**8**	**8**	**7**	**7**
Male		6	6	6	6	7
Female		2	2	2	1	-
Employees In The Executive Committee (EC)	**-60%**	**4**	**10**	**13**	**13**	**13**
Male		100%	90%	92%	85%	85%
Female		0%	10%	8%	15%	15%
<30		0%	0%	0%		
30-50		25%	30%	23%	46%	46%
>50		75%	70%	77%	54%	54%
Employees reporting directly to the EC	**-45%**	**46**	**83**	**93**	**96**	**90**
Male		78%	78%	76%	78%	79%
Female		22%	22%	24%	22%	21%
<30		2%	4%	2%		
30-50		54%	61%	57%		
>50		43%	35%	40%		
Employees in management positions up to N-2	**-54%**	**119**	**257**	**262**		
Male		74%	81%	80%		
Female		26%	19%	20%		
Americas		7%	11%	13%		
EMEA		67%	55%	53%		
APAC		6%	9%	12%		
China		20%	25%	22%		
<30		3%	0%	1%		
30-50		54%	67%	67%		
>50		43%	32%	32%		

5.2 Workplace occupational & psychological safety data

5.2.1 Occupational safety data

Workplace Safety in manufacturing plants	YoY	2025	2024	2023	2022	2021
TRI Rate of recordable injuries (# Injuries / 200,000 hours)	**-28%**	**1.15**	**1.59**	**1.94**	**1.40**	**1.59**
Number of recordable injuries in manufacturing plants	-29%	17	25	35	27	31
Number of high-consequence recordable injuries		-	-	-	1	
Fatalities		-	-	1	-	-
Number of worked hours in manufacturing plants		2,966,466	3,136,998	3,603,464	3,863,592	3,911,171
Number of lost days due to recordable injuries		245	374	354	147	-

Occupational safety data is collected annually through a web interface that also stores it and calculates KPIs in a central database. It is then available for dashboards. The scope of occupational safety data is currently all manufacturing plants. Plant safety managers submit the required data, explanation, and description of the type of recordable injuries. The number and calculation of worked hours by manufacturing plant are also indicated. The central platform then calculates the rate of recordable injuries and other safety indicators based on the collected data in reference to CSRD disclosure requirements.

We currently calculate:

- Rate of recordable injuries: A recordable injury is a work-related injury that results in any of the following: fatality, loss of consciousness, day(s) away from work, restricted work activity or job transfer, diagnosis of cancer or chronic irreversible disease, punctured eardrum, fractured or cracked bones, medical treatment beyond first aid. Recording is simply the act of tracking an on-the-job injury or illness. As Bystronic is present in many countries, the recording of incidents differs from one country to another. The rate of recordable Injuries is defined as the total number of recordable work-related injuries divided by the number of hours worked, multiplied by 200,000. This rate is one of the key indicators for health and safety materiality. 200,000 represents the hours that 100 employees work on average during a 40-hour week, 50 weeks per year.
- Number of lost days due to recordable injuries: calculation is based on number of downtime hours due to recordable injuries reported on the web portal by each manufacturing plant and divided by 8 hours per day. The calculation is centrally made by the web portal.

5.2.2 Psychological safety data

Psychological safety data is the result of specific answers provided by employees throughout the entire company through a survey that is conducted every two years. The result is the average score, on a scale of 100, associated with the following statements:

- I would feel safe to openly discuss a mistake I made.
- I feel safe to talk to my colleagues about their behavior.
- I feel safe to talk to my direct manager about his/her behavior.

5.3 Talent management data

Survey results	2025	2024	2023	2022	2021
Employee NPS	(20)	No survey	6	No survey	31
Voluntary turnover rate	6.8	9.0%	8.9%	5.4%	6.8%
Employee engagement score	73	No survey	77	No survey	82

Training and education	2025	2024	2023	2022	2021
Number of training hours	47,676	74,104			
Average training hours by employee	16	23			
Male	19	26			
Female	5	10			

Employee Turnover					
Total employee turnover rate	22%	17%	16%	17%	13%
Total employee turnover	750	492	461	464	440
Male	82%	79%	83%		
Female	18%	21%	17%		
Americas	10%	18%	15%		
EMEA	52%	60%	65%		
APAC	3%	8%	5%		
China	35%	13%	15%		

Talent management data is the result of specific employee indicators gathered from the employee survey, which is conducted every two years, and from the HR central database:

- Employee NPS: The Employee Net Promotor Score (eNPS) shows the extent to which employees promote Bystronic as a good employer. The score is determined as follows: % promoters (employees who rate their own satisfaction with Bystronic as 9 or 10 on a scale of 0-10) minus % detractors (employees who rate their own satisfaction with Bystronic between 0 and 6 on a scale of 0-10). This score predicts how likely employees are to become ambassadors of their organization.
- Employee engagement score: Engagement is the degree to which employees are inspired and energized by their work. It also refers to their positive connection to an organization. Engaged employees experience their work as meaningful and rewarding; are proud of their jobs; and feel that they fit in the organization. They are willing to go the extra mile because they love what they do and where they work. The Employee Engagement Score tells how enthusiastic the employees are about their work and how connected they feel to the organization. The score ranges from 0 (the most negative assessment) to 100 (the most positive assessment) and is an average of the scores of the many related questions in the survey.
- Voluntary employee turnover: Voluntary employee turnover refers to the ratio between the number of employees who voluntarily canceled their permanent contract with Bystronic AG or a subsidiary of Bystronic AG during a calendar year compared to the average number of employees in that calendar year. The average number of employees is calculated by taking the simple average between the headcount at the beginning of the calendar year (January 1) and at the end of the year (December 31). This indicator is sourced from the HR central database.

6 Responsible business data

Responsible procurement	2025	2024	2023	2022	2021
Purchase share of Suppliers in EcoVadis platform	20%	20%	10%	5%	
EcoVadis OEM score (scale 1 to 100)	51	46	46	35	
Number of incidents reported to Bystronic's Business Ethics Hotline	3	4	4	-	
Number of corruption incidents	-	-	-	-	
Number of human right identified issues in supply chain	-	-	-		

Improve customer safety while using our machines

Customer care & safety	2025	2024	2023	2022	2021
Number of customer requests in CRM (maintenance, issues, installation)	100,000	100,864	105,000	100,000	98,000
Annual fines and penalties	-	-	-	-	-
Number of customer injuries reported	5	2	1	1	3

6.1 Good corporate governance data

Ecovadis provides a platform that allows us to get sustainability data from suppliers. Current KPI is the number of suppliers in Ecovadis' platform and the number of suppliers present on a risk monitoring platform.

Supply chain due diligence data is collected through supplier assessments and third-party monitoring platforms to identify potential environmental, social, and governance risks. This data supports compliance with due diligence regulations under CSRD and the Swiss Code of Obligations.

6.2 Customer care and safety

In 2023, we introduced an upgraded CRM system that integrates data from our marketing, sales, and service departments to ensure a smooth and seamless customer experience. Around 100'000 feedback are reported each year.

Monitored data includes:

- Net Promoter Score (NPS) of our customers
- Feedback from our detractors, we were able to pinpoint common issues
- Fines and penalties
- Customer injuries

6.3 ESG ratings

ESG ratings (on year-1 disclosure)	2025	2024	2023	2022	2021
Bystronic rating index (Score)	62%	58%	53%	44%	33%
CDP rating score (Scale D- to A)	B	B	B	C	D
ISS transparent reporting score (Scale D- to A+)	C-	C-	C-	D+	D
MSCI rating score (Scale CCC to AAA)	BBB	BBB	BBB	BB	B

In 2025, we updated the following international rating questionnaires:

- CDP
- EcoVadis
- MSCI

7 Appendix B – Datapoints from Other EU Legislation

This reference table maps sustainability datapoints required by other EU legislation (SFDR, Pillar 3, Benchmark Regulation, EU Climate Law) to the corresponding calculation methodologies described in this document and their disclosure locations in Bystronic's CSRD sustainability statement. Per ESRS 2 paragraph 56, this mapping is required in the sustainability statement; it is reproduced here for cross-reference with the underlying data calculation methods.

ESRS	DR / Para.	Datapoint	EU Legislation	Specific Reference	Report Location
ESRS 2 – General Disclosures					
ESRS 2	SBM-1 Para. 40(b)	Description of activities and value chain	SFDR	SFDR PAI Table 1 #4	Section 1.5.1 SBM–1
ESRS 2	SBM-1 Para. 40(c)	Breakdown of revenue by ESRS sector	Pillar 3	Pillar 3 ESG ITS	Section 1.5.1 SBM–1
ESRS 2	GOV-1 Para. 21	Board diversity (gender, expertise)	SFDR Benchmark Reg.	SFDR PAI Table 1 #13 Benchmark Del. Reg. 2020/1816	Section 1.4.1; Section 3.1.9
ESRS 2	GOV-3 Para. 29	Sustainability-linked remuneration	Benchmark Reg.	Benchmark Del. Reg. 2020/1816	Section 1.4.3 GOV–3
ESRS E1 – Climate Change					
ESRS E1	E1-1 Para. 14	Transition plan for climate change mitigation	Pillar 3 Benchmark Reg.	Pillar 3 ITS Benchmark Del. Reg. 2020/1816	Section 2.3.1 E1–1
ESRS E1	E1-4 Para. 34	GHG emission reduction targets	SFDR Pillar 3 Benchmark Reg.	SFDR PAI Table 1 #4 Pillar 3 ITS Benchmark Del. Reg. 2020/1816	Section 2.3.5 E1–4
ESRS E1	E1-5 Para. 37	Energy consumption from fossil sources	SFDR Benchmark Reg.	SFDR PAI Table 1 #5 Benchmark Del. Reg. 2020/1816	Section 2.3.6 E1–5
ESRS E1	E1-5 Para. 38	Energy intensity per net revenue	SFDR Benchmark Reg.	SFDR PAI Table 1 #6 Benchmark Del. Reg. 2020/1816	Section 2.3.6 — 57.7 MWh/m CHF
ESRS E1	E1-5 Para. 40	Share of renewable energy	Benchmark Reg.	Benchmark Del. Reg. 2020/1816	Section 2.3.6 — 54% renewable electricity
ESRS E1	E1-6 Para. 44	Gross Scope 1 GHG emissions	SFDR Pillar 3 Benchmark	SFDR PAI Table 1 #1 Pillar 3 ITS Benchmark	Section 2.3.7 — 5,108 tCO_2e

ESRS	DR / Para.	Datapoint	EU Legislation	Specific Reference	Report Location
			Reg. EU Climate Law	Del. Reg. Reg. (EU) 2021/1119	
ESRS E1	E1-6 Para. 46	Gross Scope 2 GHG emissions	SFDR Pillar 3 Benchmark Reg. EU Climate Law	SFDR PAI Table 1 #2 Pillar 3 ITS Benchmark Del. Reg. Reg. (EU) 2021/1119	Section 2.3.7 — 3,579 tCO_2e
ESRS E1	E1-6 Para. 49	Gross Scope 3 GHG emissions	SFDR Pillar 3 Benchmark Reg. EU Climate Law	SFDR PAI Table 1 #3 Pillar 3 ITS Benchmark Del. Reg. Reg. (EU) 2021/1119	Section 2.3.7 — 672,699 tCO_2e
ESRS E1	E1-6 Para. 53	Total GHG emissions	SFDR Pillar 3 EU Climate Law	SFDR PAI Table 1 #1+2+3 Pillar 3 ITS Reg. (EU) 2021/1119	Section 2.3.7 — 681,386 tCO_2e
ESRS E1	E1-6 Para. 55	GHG intensity per net revenue	SFDR Benchmark Reg.	SFDR PAI Table 1 #3 Benchmark Del. Reg. 2020/1816	Section 2.3.7 — 14.2 tCO_2e/m CHF
ESRS E1	E1-7 Para. 56	GHG removals and carbon credits	SFDR	SFDR PAI Table II #4	Not applicable. No carbon credits used.
ESRS E1	E1-9 Para. 64	Anticipated financial effects of physical and transition risks	Pillar 3	Pillar 3 ITS	Information unavailable; qualitative in Section 2.1
ESRS E2 – Pollution (not material)					
ESRS E2	E2-4 Para. 28	Air, water, soil pollutant emissions	SFDR Benchmark Reg.	SFDR PAI Table 1 #8 Benchmark Del. Reg. 2020/1816	Not material
ESRS E2	E2-4 Para. 28	Emissions of inorganic pollutants	SFDR	SFDR PAI Table II #1	Not material
ESRS E2	E2-4 Para. 28	Emissions of ozone-depleting substances	SFDR	SFDR PAI Table II #2	Not material
ESRS E2	E2-6 Para. 35	Anticipated financial effects of pollution risks	Pillar 3	Pillar 3 ITS	Not material
ESRS E3 – Water and Marine Resources					
ESRS E3	E3-4 Para. 28	Total water consumption (m^3)	SFDR Benchmark Reg.	SFDR PAI Table 1 #7 Benchmark Del. Reg. 2020/1816	Section 2.4.3 — 18,532 m^3

ESRS	DR / Para.	Datapoint	EU Legislation	Specific Reference	Report Location
ESRS E3	E3-4 Para. 28(c)	Water consumption in areas of high water stress	SFDR	SFDR PAI Table 1 #7	Section 2.4.3 — Tianjin disclosed separately
ESRS E3	E3-4 Para. 29	Water recycled and reused	SFDR	SFDR PAI Table II #6.2	Section 2.4.2 — Closed-loop cooling
ESRS E3	E3-5 Para. 33	Anticipated financial effects of water risks	Pillar 3	Pillar 3 ITS	Phased-in; qualitative in Section 2.4
ESRS E4 – Biodiversity and Ecosystems (not material)					
ESRS E4	E4-5 Para. 37	Activities negatively affecting biodiversity-sensitive areas	SFDR	SFDR PAI Table 1 #7 (Biodiversity)	Not material
ESRS E4	E4-5 Para. 37	Land-use and land-use change metrics	SFDR Benchmark Reg.	SFDR PAI Table II #4 Benchmark Del. Reg. 2020/1816	Not material
ESRS E4	E4-6 Para. 42	Anticipated financial effects of biodiversity risks	Pillar 3	Pillar 3 ITS	Not material
ESRS E5 – Resource Use and Circular Economy					
ESRS E5	E5-4 Para. 33	Resource inflows: weight and % from recycled sources	SFDR	SFDR PAI Table II #5.1, #5.2	Section 2.5.3 — 27% recycled steel
ESRS E5	E5-5 Para. 37	Waste generated: total, hazardous, non-recycled	SFDR Benchmark Reg.	SFDR PAI Table 1 #9 Benchmark Del. Reg. 2020/1816	Section 2.5.4 — 2,150 t total
ESRS E5	E5-5 Para. 37(d)	Non-recycled waste ratio	SFDR	SFDR PAI Table II #5.3	Section 2.5.4 — Recycling rate 83%
ESRS E5	E5-6 Para. 41	Anticipated financial effects of resource-use risks	Pillar 3	Pillar 3 ITS	Section 2.5.5 — Qualitative
ESRS S1 – Own Workforce					
ESRS S1	S1-1 Para. 20	Policies on own workforce (human rights, ILO, OECD)	SFDR	SFDR PAI Table 1 #11 SFDR PAI Table III #9	Section 3.1.1 S1–1
ESRS S1	S1-1 Para. 21	Non-respect of UNGPs and OECD Guidelines	SFDR Benchmark Reg.	SFDR PAI Table 1 #10, #11 Benchmark Del. Reg. 2020/1816	Section 3.1.1 — Zero violations
ESRS S1	S1-3 Para. 27	Remediation mechanisms / grievance channels	SFDR	SFDR PAI Table III #9	Section 3.1.3 — Ethics Hotline
ESRS S1	S1-6 Para. 50	Total employees by headcount / FTE	Pillar 3	Pillar 3 ESG ITS	Section 3.1.6 — 2,899 employees

ESRS	DR / Para.	Datapoint	EU Legislation	Specific Reference	Report Location
ESRS S1	S1-6 Para. 50(a)	Breakdown by gender	SFDR Benchmark Reg.	SFDR PAI Table 1 #12 Benchmark Del. Reg. 2020/1816	Section 3.1.6 — 83% M, 17% F
ESRS S1	S1-6 Para. 50(b)	Breakdown by country	Pillar 3	Pillar 3 ESG ITS	Section 3.1.6 — By region
ESRS S1	S1-9 Para. 67	Gender distribution in top management	SFDR Benchmark Reg.	SFDR PAI Table 1 #13 Benchmark Del. Reg. 2020/1816	Section 3.1.9 — BoD 25% F; EC 0% F
ESRS S1	S1-9 Para. 68	Gender pay gap	SFDR Benchmark Reg.	SFDR PAI Table 1 #12 Benchmark Del. Reg. 2020/1816	Information unavailable. In development.
ESRS S1	S1-14 Para. 82	Work-related injuries and fatalities	SFDR	SFDR PAI Table III #1, #2, #3	Section 3.1.13 — TRIR 1.15; 0 fatalities
ESRS S1	S1-14 Para. 85	Work-related ill health	SFDR	SFDR PAI Table III #3	Not tracked; improvement planned
ESRS S1	S1-16 Para. 91	Unadjusted gender pay gap	SFDR Benchmark Reg.	SFDR PAI Table 1 #12 Benchmark Del. Reg. 2020/1816	Information unavailable. Audit planned 2026.
ESRS S1	S1-17 Para. 97	Severe human rights incidents connected to workforce	SFDR	SFDR PAI Table 1 #10, #14 SFDR PAI Table III #9	Section 3.1.3 — Zero confirmed
ESRS S2 – Workers in the Value Chain					
ESRS S2	S2-1 Para. 17	Human rights policy commitments for value chain workers	SFDR	SFDR PAI Table 1 #11 SFDR PAI Table III #9	Section 3.2.1 — Supplier CoC, HR Policy
ESRS S2	S2-4 Para. 36	Severe human rights issues in the value chain	SFDR	SFDR PAI Table 1 #10, #14 SFDR PAI Table III #9	Section 3.2.4 — Zero violations
ESRS S3 – Affected Communities (not material)					
ESRS S3	S3-1 Para. 16	Human rights policy commitments for communities	SFDR	SFDR PAI Table 1 #11	Not material
ESRS S3	S3-4 Para. 36	Severe human rights issues for communities	SFDR	SFDR PAI Table 1 #14	Not material
ESRS S4 – Consumers and End-Users					

ESRS	DR / Para.	Datapoint	EU Legislation	Specific Reference	Report Location
ESRS S4	S4-1 Para. 16	Policies related to consumers and end-users	SFDR	SFDR PAI Table 1 #11	Section 3.3.1 S4–1
ESRS S4	S4-4 Para. 37	Severe human rights issues for consumers	SFDR	SFDR PAI Table 1 #14	Section 3.3.5 — 0 fatalities, 5 injuries
ESRS G1 – Business Conduct					
ESRS G1	G1-1 Para. 10	United Nations Convention against Corruption	SFDR	SFDR PAI Table III #15	Section 4.2 — Anti-corruption policies
ESRS G1	G1-1 Para. 10	Whistleblower protection mechanisms	SFDR	SFDR PAI Table III #6	Section 4.2 — Business Ethics Hotline
ESRS G1	G1-4 Para. 24	Convictions and fines for anti-corruption violations	SFDR Benchmark Reg.	SFDR PAI Table III #15, #16 Benchmark Del. Reg. 2020/1816	Section 4.5 — Zero incidents 2022–2025