

Geberit Group

# Sustainability

Sustainability

# Sustainability report (report on non-financial matters)

| [GRI 2-2](#) | [GRI 2-3](#) | [GRI 2-4](#) | [GRI 2-5](#) |

## Introduction

This sustainability report from the Geberit Group is addressed to all stakeholders, employees, customers, partner companies and the general public. Primarily, it serves as the main instrument for informing shareholders, investors and ESG analysts about non-financial matters. The sustainability report contains information on the activities carried out in the reporting year and their results in terms of climate, social and employee matters. It also includes the results of the audit of due diligence obligations in terms of child labour and forced labour and on handling conflict minerals. Moreover, it addresses topics contained in the areas respect for human rights, combating corruption and responsible corporate governance.

## Referenced frameworks and reporting standards

The content of this report was compiled in accordance with Art. 964a ff. of the Swiss Code of Obligations and the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) on climate reporting (→ [Art. 964a ff. CO Content Index](#)), further with the GRI standards (→ [GRI Content Index](#)) and the Sustainability Accounting Standards Board (→ [SASB Content Index](#)). Furthermore, the report contains a statement of the company's contribution to the UN 2030 Agenda for Sustainable Development and to the Sustainable Development Goals (→ [SDG Reporting](#)).

## Gradual adjustment according to CSRD guidelines

As part of the gradual adjustment of reporting according to the requirements of the Corporate Sustainability Reporting Directive (CSRD), which applies for the Geberit Group from the 2025 financial year onwards, the long-standing structure of the chapter on sustainability performance in the reporting year (Performance 2024) has been adjusted. This now follows the thematic structure of sustainability reporting according to the European Sustainability Reporting Standards (ESRS) and represents the three sustainability dimensions Environment (E), Social (S) and Governance (G). A complete change to the new reporting standard and the disclosure requirements contained therein will be made in the 2025 sustainability report.

## Report structure

The complete sustainability report consists of the following sections:

- → [Organisation: General information](#)
- → [Business model and value chain](#)
- → [Materiality](#)
- → [Sustainability strategy](#)
- → [Control and organisation of sustainability](#)
- → [Performance 2024](#)
- → [GRI Content Index](#)
- → [Art. 964a ff. CO Content Index, including climate reporting according to TCFD](#)
- → [SASB Content Index](#)
- → [SDG Reporting](#)
- → [Communication on Progress UNGC](#)
- → [Audit Report Greenhouse Gas Balance](#)

## Basis of consolidation and reporting period

All topics dealt with in the sustainability report and the performance data shown in the chapter [→ Performance 2024](#) relate to all business areas and consolidated units. Any deviations are indicated. For the reporting limits in the consolidated financial statements, see [→ Financials > Consolidated financial statements Geberit Group > Notes > Note 32](#). If, in individual cases, a new form of presentation, calculation method or optimised data collection has led to other results for the previous years, then this is noted under the respective statements.

The reporting period for sustainability performance is the financial year 2024. The sustainability report was published as part of the overall reporting on the Geberit Group's 2024 financial year on 6 March 2025. Should you have any questions concerning sustainability at Geberit, please contact:

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## External assurance

There is no external review of the sustainability report in its entirety. Individual processes, results and statements are inspected by external parties:

- Financial reporting is audited by an external auditor, see [→ Financials > Financial statements Geberit Group > Report of the statutory auditor](#) and [→ Financials > Financial statements Geberit AG > Report of the statutory auditor](#).
- The greenhouse gas balance (Scope 1 to 2) is audited by an external auditor, see [→ Audit Report Greenhouse Gas Balance](#).
- The Geberit Group has a [→ Group certificate](#) in accordance with ISO 9001 (quality), ISO 14001 (environment) and ISO 45001 (occupational health and safety) that is valid until 2027. All production plants, the logistics centre in Pfullendorf (DE), and the management company incorporating all Group functions at headquarters in Rapperswil-Jona (CH) are certified in accordance with these three standards. In addition, five plants are certified in accordance with ISO 50001 (energy) and nine sales companies in accordance with ISO 9001 (quality).
- In 2015, all Group companies implemented the European Energy Efficiency Directive 2012/27/EU for the first time. The last review took place in 2023.
- On-site audits of suppliers in the areas of quality, environment, occupational health and safety are carried out by Geberit as well as certified third-party specialists. In 2024, seven external audits took place, see [→ Procurement](#).

This report was approved by the Geberit Board of Directors prior to its publication on 5 March 2025. It is published as part of the Annual Report 2024 and can be viewed on the company website.

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# Organisation: General information

| GRI 2-1 | GRI 2-7 | GRI 2-8 |

The Geberit Group has its headquarters in Rapperswil-Jona (CH). Geberit AG, the parent company of the Geberit Group, is a stock corporation (AG) under Swiss law, see also → [Business Report > Corporate Governance > Group structure and shareholders](#).

The Group has sales companies or representative offices in 52 countries, 28 of which are located in Europe, six in the Middle East, two in North Africa, a further four in the rest of Africa, one in Australia, one in the USA and ten in Asia and Oceania. The products are sold in 120 countries throughout the world.

The Geberit Group operated 26 plants at the end of the reporting year, 22 of which are located in Europe, two in the USA, one in China and one in India. Logistics consists of a logistics centre in Pfullendorf (DE) for installation and flushing systems and piping systems as well as a network of 13 European distribution sites for ceramic appliances and bathroom furniture. For a list of the companies and the countries in which Geberit operates, see → [Financials > Consolidated financial statements Geberit Group > Notes > Note 32](#).

With 11,110 employees (previous year 10,947) Geberit generated net sales of CHF 3,085 million. For detailed key figures and further information on the workforce and its composition, employment relationship and degree of employment, see → [Employee attraction and retention](#) and → [Tables of key figures > Social matters](#).

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# Business model and value chain

## Business model

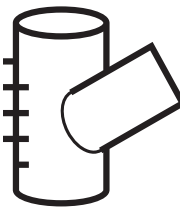
| GRI 2-6 | GRI 203-2 |

The core of Geberit's activities can be summarised as follows: "Mastering water – because people need outstanding sanitary products". Water is fundamental for nutrition, hygiene and as a means of transportation. With its durable, innovative and resource-saving sanitary products, the Group makes a key contribution towards meeting these basic human needs. The company has been a reliable partner for the sanitary industry for over 150 years. Its expertise is based on a comprehensive understanding of how water flows and how it can be used safely and efficiently. Based on this, the products are continuously refined, setting new standards in order to make the everyday lives of people better. At the same time, the company also contributes to the further development of a healthy, thriving sanitary industry through a durable, resource-efficient sanitary infrastructure, through know-how transfer, via impetus for the economy in regional economic areas, and through strong and long-term relationships with suppliers.

Geberit offers customers high-quality sanitary products and solutions for applications in buildings. The products are used in both renovation projects and new buildings. The product portfolio consists of three product areas:



Installation and Flushing Systems



Piping Systems



Bathroom Systems

- The product area Installation and Flushing Systems comprises all sanitary installation technology plus a broad range of flushing systems for toilets including cisterns and fittings.
- The product area Piping Systems includes building drainage and supply systems and comprises all piping technology found in buildings for drinking water, heating, gas and other media.
- The Bathroom Systems product area comprises all relevant furnishings in a bathroom such as bathroom ceramics, furniture, showers, bathtubs, taps and controls and shower toilets.

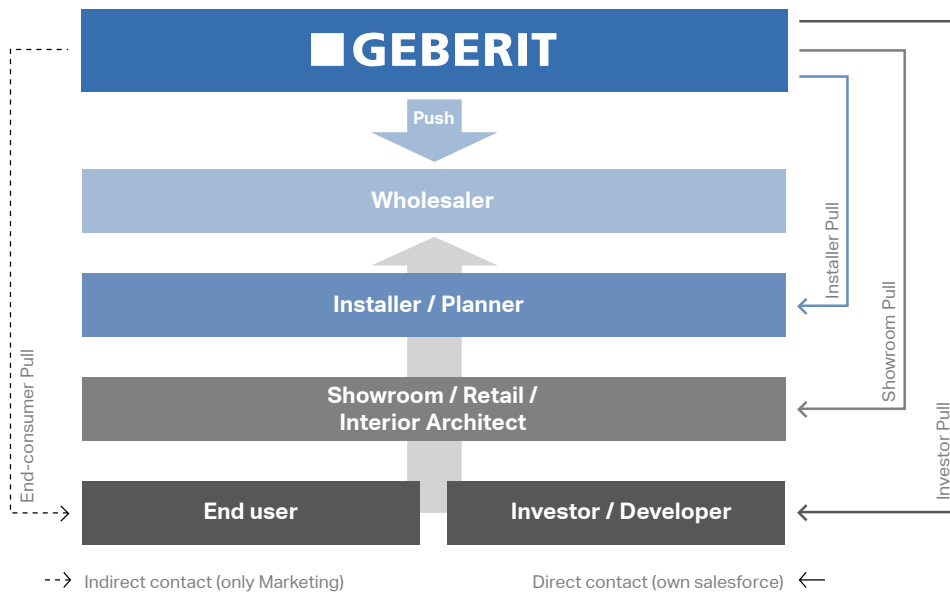
For further information on the product range, see → [www.geberit.com](http://www.geberit.com) > Company > Products > Product portfolio.

The "go-to-market" model (distribution model) at Geberit is based on two principles:

- Focus on key decision-makers and customer relations: In order to build a strong reputation, close relationships are maintained with the most important market players.
- Adaptation to regional differences: The model is applied across Europe and adapted according to country-specific decision-making structures. Outside Europe, the sanitary company is primarily active in the project business. The existing high standards of quality and profitability will be maintained at all times.

Market development in the European sanitary industry is made on several levels, as shown in the following figure:

**The “go-to-market” model at Geberit**



Wholesalers play a key role by offering the plumber a comprehensive range of sanitary products. They ensure product availability through warehousing, a close-knit network of pick-up points as well as reliable logistics to plumbing companies and construction sites. In many countries, wholesalers also have showrooms where they can advise end users on their product selection.

At the same time, plumbing specialists receive intensive support through training and advice. In showrooms, which are operated by distributors or installation companies depending on the country, end users are given an insight into Geberit's product range. In project business, the company relies strongly on the support of BIM (Building Information Modelling), which allows for information to be shared efficiently between architects, sanitary engineers and building owners.

This marketing model allows the globally active Group to operate successfully, maintain relationships and take regional circumstances into account in a diverse and complex market environment.

In 2024, net sales amounted to a total of CHF 3,085 million (previous year CHF 3,084 million). For net sales by markets/regions as well as by product areas, see → [Business Report > Business and financial review > Financial Year 2024 > Net sales](#). Significant indicators for the creation and distribution of value can be found in the → [financial reporting](#).

# Value chain

| GRI 2-6 | GRI 203-2 |

Geberit forms part of the value chain in the building construction industry. The activities of the company have significant impacts on employees, on customers such as sanitary engineers and installers, and on end users, as well as on suppliers and transport companies. Continuous investment in the production sites in Europe, China, India and the USA, the logistics centre in Germany for installation, flushing and piping systems as well as the decentralised network of 13 European distribution centres for ceramic appliances and bathroom furniture will strengthen these individual economic areas. The know-how and Geberit's products and system solutions help to significantly reduce the burden on fresh water and drainage systems while also optimising costs and the consumption of resources.

With a focus on sustainable sanitary systems as part of the building infrastructure, the Group also lends new impetus to the building construction industry. The products and solutions, which are sold and installed worldwide, drive forward the development of sanitary technology. At the 30 Geberit Information Centres in Europe and overseas, as well as at external events, around 160,000 specialists were trained in the areas of products and their use, tools, software and installation skills in the reporting year, both physically and via digital formats. In this way, the company promotes innovation, growth and added value within its industry.

Furthermore, Geberit is an important employer for the communities around its sites and, as a training company, makes an important contribution to the quality of vocational training and to the high level of qualification. At the end of 2024, the company employed 283 apprentices, thus creating apprenticeship positions in different countries, see also → [Employee attraction and retention](#) > [Training and education](#).

The economic impact on suppliers and transport companies is also significant. In 2024, Geberit procured direct spending material amounting to CHF 850 million (previous year CHF 883 million) and had business relations with a total of 1,481 direct suppliers. The company does not have its own transport fleet and therefore generates orders for external transport companies.

For further information on management of the value chain, see → [Procurement](#) as well as → [Business Report](#) > [Business and financial review](#) > [Financial Year 2024](#) > [Production](#) and → [Business Report](#) > [Business and financial review](#) > [Financial Year 2024](#) > [Logistics](#).

## Value creation – an overview

The value creation graphic indicates how the Geberit Group creates value for employees, society, customers, the environment as well as shareholders.

The long-term corporate strategy is based on four pillars:

- Focus on sanitary products
- Commitment to innovation and sustainability
- Selective geographic expansion
- Continuous optimisation

Core values such as integrity, team spirit, enthusiasm, modesty and an ability to embrace change form the basis for successful implementation of the → [corporate strategy](#). This strategy is driven forward by seven growth and earnings factors: the "go-to-market" model, technology penetration, value strategy, innovation leadership, sustainability leadership in the sanitary industry, selective technology penetration, and continuous process and cost optimisation. The corporate strategy is supplemented by a sustainability strategy, which strengthens the business model with twelve strategic topics and generates added value for employees, environment and society. The achieved results clearly show the various benefits of the measures and activities in the three dimensions of sustainability while also contributing to the UN Sustainable Development Goals (SDGs) set out in the 2030 Agenda for Sustainable Development, see → [SDG Reporting](#).

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# Materiality

## Materiality analysis

| GRI 3-1 |

Since 1990, Geberit has followed a long-term environmental strategy. Over the years, this strategy was continuously expanded into a sustainability strategy. This sustainability strategy is based on a materiality analysis according to the GRI standards. The Geberit Group has been reporting in accordance with these standards since 2006.

Material topics are determined in a gradual process. Twenty topics were chosen from a range of economic, social and environmental issues relating to common sustainability standards, industry-specific information as well as the corporate strategy and sustainability strategy of the Group. These were evaluated according to their relevance for the success of the business in an internal process involving management. Additionally, the stakeholder panel convened on a regular basis assesses the relevance of various issues in terms of their impact on the business activities of Geberit. The results were consolidated in a list of economic, social and environmental issues and were validated and approved by the Board of Directors and the Group Executive Board. The materiality analysis has been updated on a regular basis since the first analysis in 2014.

### Double materiality in accordance with CSRD

The Geberit Group carried out a double materiality analysis in the 2024 reporting year. The term “double materiality” relates to the mutual relationship between a company and the economy, environment and society in which it operates. On the one hand, the business activities of a company impact the environment and society in a variety of ways (impact materiality). On the other hand, changes in environment and society have an impact on the business success of the company (financial materiality).

The analysis of material topics is based on the following regulatory requirements and reporting standards: the provisions regarding non-financial reporting detailed in Art. 964a ff. of the Swiss Code of Obligations (CO) applicable from 1 January 2024, including climate reporting in accordance with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), and the European Sustainability Reporting Standards (ESRS) of the Corporate Sustainability Reporting Directive (CSRD).

The materiality analysis process consists of the following steps:

**Context analysis:** Identification of the relevant stakeholders and analysis of the value chain.

**Initial assessment of topics:** Evaluation of the 94 ESRS topics in terms of their actual and potential impacts on people, society and environment (scale, scope, irremediability and likelihood) and financial effects on Geberit (magnitude, likelihood). This was made in close cooperation with internal departments: Human Resources, Procurement, Sustainability, Legal Services/ Compliance, Finance, Marketing and others. Their assessments were based on internal investigations, regulatory requirements and trends seen in the industry and globally.

**Selection of shortlist:** Based on the internal assessment, 40 topics were selected and combined to form a shortlist of 20 topics. These topics were then subjected to a further analysis and evaluated in terms of their impacts, risks and opportunities.

**Survey of impact materiality:** 99 of a total of 168 surveyed internal and external stakeholders (industry partners, investors, customers, suppliers, media, authorities, own employees, NGOs, research institutions and transport companies) evaluated the 20 selected topics on a scale of 1 (low) to 4 (significant) in terms of the positive and negative impacts of Geberit’s business activities on people, society and environment.

**Survey of financial materiality:** 24 of a total of 30 surveyed Geberit managers evaluated the 20 selected topics on a scale of 1 (low) to 4 (significant) in terms of the actual and potential financial risks and opportunities for the business success of Geberit.

**Prioritisation of topics:** A value of 3.0 was defined as the limit for prioritisation. This value indicates that the topic goes beyond that of simple relevance and demands significant attention and resources, or indicates material economic, environmental or social impacts. Topics that reached or exceeded this limit value in at least one of the two areas were included in the list of material topics according to ESRS.



The list of material topics resulting from the process forms the basis for updating the sustainability strategy. This step will be carried out in 2025. The results of the new materiality analysis and the updated sustainability strategy will be published in the Annual Report 2025.

The current report still refers to the sustainability strategy valid in 2024 → [Sustainability strategy](#) and the resulting processes and goals.

# Material topics

| GRI 3-2 |

Topics are classified as material if they are significant for the business success of Geberit or if the business activities of Geberit have significant economic, environmental or social impacts. The topics that Geberit identified as material in the economic, environmental and social dimensions before the process for determining double materiality in 2024 (see → [Materiality analysis](#)) and which apply to this report are shown in the graphic below.

## Applicable material topics in the reporting year

People		Planet		Profit	
Employee attraction & retention	Diversity & equal opportunity	Resources & circular economy	Energy & CO <sub>2</sub>	Products & innovation	Operations
Health & safety	Social responsibility	Water	Eco-design & products	Customer relations	Compliance & governance

Also of a material nature are the principles of the UN Global Compact that Geberit has committed itself to uphold and that are presented in the → [Communication on Progress UNGC](#).

The following topics will not be processed further or shown in more detail in this sustainability report:

- Taxes: As part of its reporting, Geberit provides information on income taxes, see → [Financials > Consolidated financial statements Geberit Group > Notes > Note 25](#). The company's → [Approach to tax](#) is also part of the Annual Report.
- Biodiversity: Geberit production sites do not endanger biodiversity in protected areas. Biodiversity plays a role when procuring mineral raw materials for ceramic production. This subject was addressed and examined as part of supplier audits. During these audits, it was found that the suppliers in this sector actively address the topic of biodiversity and take appropriate measures within the context of their licence to operate.
- Politics: No support is given to political parties or politicians. Participation in the political process is confined to membership in certain associations and is therefore limited.

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# Sustainability strategy

The sustainability strategy is part of the corporate strategy and supplements it with twelve modules. These modules strengthen the business model and generate added value for various stakeholders in the three dimensions of sustainability: people (social), planet (environment) and profit (value chain including governance matters).

The → [materiality analysis](#) forms the basis of the sustainability strategy. The modules of the sustainability strategy bundle current and future projects, initiatives and activities. Each module contains clear responsibilities with measurable objectives, derived measures and quantifiable key figures for effective monitoring.

## Applicable modules of the sustainability strategy in the reporting year



## Contribution to sustainable development

The Group sustainability strategy makes reference to the Sustainable Development Goals (SDGs) detailed in the 2030 Agenda of the United Nations. The focus is on the following sustainability goals: Goal 4 ("Quality Education"), Goal 6 ("Clean Water and Sanitation"), Goal 11 ("Sustainable Cities and Communities") and Goal 13 ("Climate Action"). The annual performance report of the Group is found in the → [SDG Reporting](#).

The following pages contain an overview of the sustainability modules with important facts and achievements across the entire Geberit Group from 2024, plus a medium-term outlook. As part of the gradual adjustment to the new reporting standard CSRD, the modules of the sustainability strategy valid in 2024 were divided thematically into the three ESG areas (Environmental matters, Social matters, Governance matters).

## Energy and CO<sub>2</sub>



Geberit actively contributes to climate change mitigation and consistently reduces its energy consumption and CO<sub>2</sub> emissions along the value chain.

### Facts and achievements 2024

- Comprehensive CO<sub>2</sub> strategy with internal CO<sub>2</sub> reference price, bonus-related component and external validation of CO<sub>2</sub> emissions.
- Increase of absolute CO<sub>2</sub> emissions (Scopes 1 and 2) by 2.4% to 123,975 tonnes and decrease of CO<sub>2</sub> emissions in relation to currency-adjusted net sales (CO<sub>2</sub> intensity) by 0.1%.
- Improvement in CO<sub>2</sub> intensity of 63.2% since the acquisition of the ceramics business, or 10.5% per year on average.
- Procurement of 134.6 GWh of green electricity with proof of origin, which corresponds to 65% of the entire volume of purchased electricity. Taking into account electricity from renewable energy sources included in the standard electricity mix, renewable energy sources accounted for 78.5% of electricity (previous year 78.9%).
- Commissioning of photovoltaic systems in Pfullendorf (DE) and Matrei (AT) with an installed capacity of around 700 kWp and 200 kWp, respectively.
- Five German production plants received ISO 50001 certification (energy).
- Commissioning of a new, energy-efficient tunnel kiln in Carregado (PT) as replacement for three old, inefficient kilns.

### Medium-term outlook

- Medium-term improvement in CO<sub>2</sub> intensity (Scopes 1 and 2) by 5% per year on average.
- Reduction of relative CO<sub>2</sub> emissions (Scopes 1 and 2) by 80% between 2015 and 2035.
- Further refinement of the calculation of CO<sub>2</sub> emissions for processed materials (Scope 3).
- Evaluation of technologies and alternative fuels for achieving carbon-neutral ceramic production.
- Certification of further production plants in Poland according to ISO 50001 (energy).
- Commissioning of a photovoltaic system in Lichtenstein (DE).

## Water



Geberit supports the economical and careful use of water along the value chain.

### Facts and achievements 2024

- According to a model calculation, water-saving flushing systems have saved around 38,300 million m<sup>3</sup> of water since 1998, of which 3,130 million m<sup>3</sup> were saved in the reporting year.
- Reduction of water consumption in production by 24.7% since the acquisition of the ceramics business in 2015.
- Reuse of 5 to 10% of water in ceramic production, corresponding to around 73,400 m<sup>3</sup> in the reporting year.
- Reuse of 96.1% of water in the sanitary laboratory in Rapperswil-Jona (CH), corresponding to 63,695 m<sup>3</sup> in the reporting year.

### Medium-term outlook

- Registration of additional water-saving products in accordance with the European water label.

## Resources and circular economy



Geberit conserves natural resources and practises the circular economy along the value chain.

### Facts and achievements 2024

- The absolute environmental impact increased by 2.4% due to an increase of production volume. In contrast, eco-efficiency (environmental impact in relation to currency-adjusted net sales) improved by 0.1%.
- Global certification of all production plants and the Logistics Centre in Pfullendorf (DE) in accordance with ISO 14001 (environment). Group certificate valid until 2027.
- The quantity of hazardous substances used in the production plants was reduced by 9%. Geberit has thus exceeded its own target of a reduction of 5% per year.
- Internal recycling of around 7,400 tonnes of plastic waste from production, with high-quality post-consumer regranulate used: 846 tonnes ABS, 30 tonnes LDPE and 10 tonnes PP.
- Participation in Operation Clean Sweep to prevent the pollution of the environment with plastic pellets. Considerable investment in optimising the piping of the outdoor silo systems in Pfullendorf (DE).
- Resource efficiency decreased in ceramic production by 5.5% to 0.44 kg waste/kg ceramic.

### Medium-term outlook

- Medium-term improvement of eco-efficiency by 5% per year on average.
- Reduction of hazardous substances in production plants by 5% per year.
- Search for further high-quality plastic regranulates and subsequent implementation.
- Identification of ways in which to close internal material cycles and make production waste useful as secondary materials.

## Eco-design and products



In the development process, Geberit products are optimised with regard to their environmental friendliness, resource consumption, CO<sub>2</sub> emissions and recyclability. The company is the leading partner for sustainable sanitary solutions in the area of green building.

### Facts and achievements 2024

- In total, 201 eco-design workshops have been held in product development since 2007.
- New products with a reduced ecological footprint:
  - AquaClean Alba shower toilet with water-saving TurboFlush technology: thanks to optimised packaging, 2 kg of packaging material can be saved compared to previous AquaClean shower toilets.
  - Geberit Silent-Pro SuperTube system with optimised hydraulics for the drainage of apartment buildings and terraced houses: the drainage system saves space and reduces material usage.
- Implementation of further measures as part of the packaging strategy adopted in 2023: in addition to the AquaClean Alba, Mera and Sela shower toilets, the packaging of the Sigma01, Sigma20 and Sigma30 actuator plates was also reduced.
- Start of the digitalisation of product documents (catalogues, user manuals): the volume of printed catalogues was already reduced by 60% in the reporting year. As a result, the use of paper is being successively reduced.
- Wood from certified sustainable sources is used for around 96% of Geberit bathroom furniture.
- Five new Environmental Product Declarations (EPDs) created in accordance with EN 15804 +A2. Products with an EPD now account for around 42% of Group sales.
- Guaranteed spare parts availability of 50 years for concealed cisterns, and lifetime guarantee for ceramic products.

### Medium-term outlook

- Further eco-design workshops to be carried out in product development and basic projects.
- Further expansion of the portfolio of sustainable products: as part of the Geberit WC System, various new products will be launched in 2025, including the acoustically optimised fill valve Type 383 and the new Duofix installation element for wall-hung WCs. Moreover, additional toilet models will be equipped with water-saving TurboFlush technology.
- Continuous implementation of the packaging strategy and integration into the product development process. Implementation of several projects with substantial reduction potential.
- Creation of further Environmental Product Declarations according to the EN 15804+A2 standard.
- More systematic recording of environmentally relevant product data, i.e. for BIM.
- Further digitalisation of product documents and reduction of paper usage.

## Production



Geberit procures, builds and operates durable, high-quality, efficient and resource-saving infrastructures such as buildings, equipment and tools.

### Facts and achievements 2024

- Completion of both production halls in Lichtenstein and Pfullendorf (both DE).
- Installation of a fully automated, energy-efficient production line for Duofix installation elements completed in Lichtenstein (DE).
- Construction and commissioning of several energy-efficient assembly lines for valve technology used in cisterns in Pfullendorf (DE).
- Construction and commissioning of a fully automated packaging system for multilayer pipes in Givisiez (CH).
- 268 injection moulding machines (75% of all) are equipped with energy-efficient drive technology (hybrid, fully electrical, standby); commissioning of an eighth fully electrical blow-moulding machine.
- Process optimisation in the production of welded Mapress Stainless Steel fittings in order to improve efficiency, quality, waste and ergonomics, while also simultaneously reducing pickling step by step.
- Installation and commissioning of the latest generation of WC high-pressure casting cells as replacement for existing systems in Ekenäs (FI) in order to increase efficiency while simultaneously reducing energy consumption (multi-year project).
- Replacement of conventional plaster casting systems with modern high-pressure casting systems in Koło and Włocławek (both PL) in order to increase efficiency, improve ergonomics and reduce raw material consumption and plaster waste (multi-year project).
- Installation of glazing robots in Carregado (PT) in order to increase efficiency, improve ergonomics and reduce raw material consumption (multi-year project).
- Modernisation of raw material processing, including the installation of silos and conveyor systems and automatic dosing in order to increase efficiency and reduce dust emissions in Koło and Włocławek (PL), and Carregado (PT).
- Commissioning of a new, energy-efficient tunnel kiln in Carregado (PT) as replacement for three old, inefficient kilns.

### Medium-term outlook

- Further increase in the number of injection moulding machines with energy-efficient drive technology from 268 to 281 in line with the strategy for injection moulding technology.
- Commissioning of a ninth fully electrical blow-moulding machine.
- Doubling of the production space plus design and commissioning of an extrusion line for PE pipes in Pune (IN), resulting in a reduced number of trips due to local manufacture.
- Continued process optimisation in the production of welded and straight Mapress fittings.
- Continuation of the project for installing the latest generation of WC high-pressure casting cells in Ekenäs (FI).
- Continuation of the project for replacing conventional plaster casting systems with automatic high-pressure casting systems in Koło and Włocławek (PL).
- Further automation of the glazing process for ceramic appliances in Carregado (PT).
- Further modernisation of raw material processing at the ceramics plants in Poland and Portugal.



## Logistics



Geberit optimises its logistics with regard to energy consumption, emissions and packaging.

### Facts and achievements 2024

- Expansion of transport capacity to 564.8 million tkm (previous year 524.7 million tkm) led to CO<sub>2</sub> emissions of 52,993 tonnes (previous year 52,815 tonnes). This growth in transport performance is attributed to the rise in sea freight to remote areas (South Africa, India, Middle East).
- Use of the latest vehicle technologies: share of Euro 6 trucks at 86% (previous year 89%) and increased use of HVO diesel (hydrotreated vegetable oil).
- Seven trucks powered by natural gas in operation on various routes from and to the Logistics Centre in Pfullendorf (DE).
- Deployment of several trucks with electric drive on various routes in Germany, Italy and Switzerland as well as in truck-to-truck transport.
- Use of combined transport (road/rail) on various European routes.
- Optimised utilisation of transport capacities through the use of larger trucks and efficient use of freight capacity: deployment of high-cube swap bodies (with around 10% higher loading capacity), double-deckers and double-stacking for large customer deliveries; deployment of super-size trucks in Scandinavia with lengths of up to 34 m.
- The eco-efficiency of logistics (environmental impact per tkm) has improved by 37% since 2015.
- Implementation of the applicable Group-wide packaging strategy for harmonising processes and reducing costs and resources. Improved master data and harmonised processes, plus the completion of an inspection catalogue for reducing transport damage.
- Evaluation of alternatives to expanding foam in transport logistics.

### Medium-term outlook

- Further optimisation of loading capacity through scheduling and organisational changes.
- Increased use of larger shipping containers and use of high-capacity trucks (trucks with two 13.6 m trailers) in Scandinavia.
- More intensive use of Euro 6 vehicles and use of HVO diesel (hydrotreated vegetable oil).
- Use and expansion of electric trucks on defined routes.
- Use of combined transport and identification of alternative routes in European long-haul transport.
- Roll-out of the packaging strategy in the plants and logistics.

## Employee attraction & retention



Geberit is an attractive employer and strives to offer jobs of the highest quality.

### Facts and achievements 2024

- The average fluctuation rate (in terms of employees with permanent contracts, without natural departures and long-term leaves of absence) was 6.0%.
- Development programmes (GROW and LEAD) for young professionals within the company. Establishment and development of management, methodological and social skills in preparing for the next career step.
- Operations Development Programme (ODP) for talented internal and external prospects in Operations.
- Introduction and establishment of the Sales Development Programme (SDP) for talented internal and external prospects in Sales.
- Development programme for over 100 regional sales managers from European sales companies based on standardised management principles and instruments.
- Promotion of decentralised collaborations with universities, plus active participation in the international UNITECH network.
- Selective implementation of active sourcing activities for recruiting new employees.
- Regular exchange of best practices in the area of employee attraction and retention between Corporate HR and local companies, and between the local companies themselves.
- Employment of 283 apprentices with a transfer rate into a continued employment relationship of 63%.
- Award from the Hans Huber Stiftung (CH) in recognition of Geberit's work in the field of vocational training.
- Short surveys carried out on specific topics in individual areas and companies.

### Medium-term outlook

- Introduction of the comprehensively revised versions of the Geberit Compass (values) and Geberit Code of Conduct for Employees (principles and guidelines).
- Continuation of the Operations Development Programme (ODP) for talented internal and external prospects in Operations.
- Continuation of the Sales Development Programme (SDP) for internal and external prospects in Sales and Marketing.
- Continuation of the development programme for managerial staff at the sales companies.
- Group-wide employee survey in 2025, incl. definition of subsequent measures.
- Further short surveys on specific topics in individual areas and companies, with derivation and implementation of subsequent measures.
- Redesign of employer branding with corresponding measures.
- Targeted support for trainees transitioning into professional life. Target rate is 75%.

## Diversity & equal opportunity



Geberit is committed to equal opportunities for all employees. The company promotes mixed teams, offers working conditions for good reconciliation of family and working life, and is committed to inclusive workplaces.

### Facts and achievements 2024

- Proportion of female employees is 33% on the Board of Directors and 20% in management (levels 1 to 5).
- Reconciliation of family and working life promoted through flexible working hours, part-time options and job sharing opportunities.
- Increased focus on female talents in the in-house GROW and LEAD development programmes, proportion of female participants around one-third in 2024.
- Support of initiatives for promoting women in STEM disciplines and professions.
- Development of local measures in the area of diversity and equal opportunity started.
- Proportion of inclusive jobs achieved with 255 internal employees and 358 externally employed people with disabilities corresponds to 5.3% of all working staff (in full-time equivalents) in 2024.
- Development of measures for further promotion of inclusive workplaces.

### Medium-term outlook

- Further increase in the proportion of female employees in management positions.
- Implementation of local measures in the area of diversity and equal opportunity. For example, from 2025, Geberit supports families at headquarters in Rapperswil-Jona (CH) with 20 weeks of maternity leave and four weeks of paternity leave – both significantly higher than the legal minimum.
- Continuous review and further development of programmes for promoting diversity and equal opportunity.

## Health & safety



Geberit operates safe production plants and logistics sites and promotes a health and safety culture at a high level.

### Facts and achievements 2024

- Global certification of all production plants and central logistics in accordance with ISO 45001 (occupational health and safety).
- Implementation of the new Group-wide safety standards for the targeted increase of the level of safety in the production plants and in logistics.
- Exchange of best practices and accident analyses encouraged, plus implementation of cross-site audits based on the new safety standards.
- Introduction of the eLearning programme on occupational safety at a further seven production plants.
- Decrease in the accident frequency rate (AFR) by 17.8% to 6.0 (occupational accidents with absences of 1 work day or more per million work hours) and increase in the accident severity rate (ASR) by 3.1% to 123.4 (lost work days per million working hours). The absenteeism rate due to accidents and illness remained constant at 5.2%.
- Increased occupational health and safety and ergonomics as part of the continuous optimisation and modernisation of processes and systems, by replacement of hazardous substances, by reduction of noise emissions and by the use of robots and lifting aids.
- Comprehensive healthcare programmes available to 82% of the workforce.
- Continuation of the action plan for reducing quartz dust, including measurements and monitoring of targets in the ceramics plants.

### Medium-term outlook

- Halving of the accident frequency rate and accident severity rate between 2015 and the end of 2025; AFR target: 5.5; ASR target: 90.
- Further development of the existing Geberit safety standards.
- Implementation of further cross-site audits and integration in the internal audit tool.
- Introduction of the eLearning programme on occupational safety at further production plants.
- Introduction of methods for accident analysis and revision of the methods used for safety inspections.
- Further improvement in ergonomics, particularly in the ceramics plants and in logistics.
- Continuation of the action plan for reducing quartz dust.

## Social responsibility



Geberit fulfils social responsibilities in society within the scope of the UN Sustainable Development Goals.

### Facts and achievements 2024

- Workshops for disabled persons were commissioned with assembly and packaging work totalling CHF 8.9 million.
- Donations and contributions to charitable organisations totalling CHF 4.1 million.
- Total amount from orders, donations and contributions to charitable organisations increased by over 50% since 2015 from CHF 8.6 million to CHF 13.0 million.
- Substantial financial support for establishing a training programme for sanitary specialists in Kenya in collaboration with the Hilti Foundation and Swisscontact.
- Continuation of the training programme for sanitary specialists in Ukraine by the local sales organisation in collaboration with the Swiss Agency for Development and Cooperation (SDC).
- Implementation of a social project in Cambodia with ten Geberit apprentices: renovation of the sanitary facilities at a school near Siem Reap for 1,800 children.

### Medium-term outlook

- Intensification of collaboration with local workshops for integrating people with disabilities in the workforce in the immediate vicinity of the Geberit production sites.
- Continuation of support for charitable organisations.
- Continuation of the training programme for sanitary specialists in Kenya in collaboration with the Hilti Foundation and Swisscontact.
- Further support of the training programme for sanitary specialists in Ukraine.
- Implementation of a social project in Kenya with Geberit apprentices, with the goal of renovating the sanitary facilities at a school.

## Procurement



Suppliers demonstrably comply with Geberit’s high standards for environmentally friendly and socially responsible production, and support the Group in reducing CO<sub>2</sub> emissions (Scope 3).

### Facts and achievements 2024

- All new suppliers signed the Code of Conduct. Over 95% of the purchase value is covered by the signatory suppliers. No incidents were reported via the Integrity Line for suppliers.
- EHS (Environment, Health and Safety) audits were conducted and tracked, particularly in the highest sustainability risk category. This comprises 157 suppliers (around 7% of the procurement value).
- Update of the supplier sustainability risk matrix, which contains human rights and other aspects. Seven external EHS audits were carried out at suppliers in China, India and Serbia.
- All suppliers in the highest risk category were explicitly questioned on due diligence obligations relating to human rights (including child labour and forced labour). No evidence of breaches was found.
- All employees at the sales organisation completed online training on German supply chain law and due diligence obligations.
- Detailed analyses on alternatives in the area of plastics and metal, plus clarifications on the availability of data on CO<sub>2</sub> emissions. Exchange of best practices with other large companies.
- Application of a customised process relating to Code of Conduct agreements with large companies with a global structure.
- EcoVadis Gold Medal (same as previous year).

### Medium-term outlook

- All new suppliers have to sign the Code of Conduct.
- Expansion of the supplier sustainability risk matrix (including risks relating to human rights), plus the calculation of CO<sub>2</sub> emissions for the indirect spend.
- Further EHS audits of suppliers are to be carried out by Geberit and external partners, with the corrective measures being checked.
- More intensive collaboration with suppliers in the areas of compliance and the reduction of CO<sub>2</sub> emissions (Scope 3), including the definition of goals.
- Procurement of ESG software as support in meeting legal requirements for due diligence obligations relating to human rights.
- Verification of the CO<sub>2</sub> data of imported goods as part of the Carbon Border Adjustment Mechanism (CBAM) of the European Union. Purchase of CBAM certificates from 2026.
- Preparation for the EU Regulation on Deforestation-free Products (EUDR). Introduction from January 2026.

## Compliance



Geberit complies with all laws, guidelines, norms and standards. Geberit checks the effectiveness of its internal monitoring systems and guidelines and implements appropriate measures in the event of misconduct.

### Facts and achievements 2024

- The review of adherence to the Geberit Code of Conduct in all organisational units and in interviews conducted by the Internal Audit Department with managing directors on topics from the Code of Conduct resulted in the discovery of no violations of antitrust law or data protection.
- Two not significant incidents were reported via the Geberit Integrity Line for employees, and no incidents were reported via the Integrity Line for suppliers.
- Revision of the general antitrust legislation guidelines taking into account current statutory requirements and institutional practice.
- Numerous training courses carried out on antitrust legislation and introduction of the eLearning programme for determining the basics of antitrust legislation, which was already updated in the previous year.
- Processing of enquiries on the permissibility of marketing and sales campaigns under antitrust legislation, plus execution of numerous internal audits in the area of antitrust legislation.
- Processing of enquiries on data protection. Comprehensive training courses and execution of numerous internal audits according to the further developed audit concept.
- Introduction of a completely revised eLearning tool on data protection for the European markets.
- Geberit Integrity Line supplemented by an additional national whistleblowing channel for concluding the implementation of national laws adopted based on the EU Whistleblower Directive.

### Medium-term outlook

- Regular training activities and execution of audits in the area of antitrust legislation in collaboration with the Internal Audit Department.
- Regular training activities and execution of audits in the area of data protection in collaboration with the Internal Audit Department.
- Further implementation of an EHS compliance tool in production plants in Europe.

Sustainability

# Control and organisation of sustainability

## Governance

| GRI 2-9 | GRI 2-10 | GRI 2-11 |

The General Meeting is the supreme governing body of the Geberit Group. The ordinary General Meeting is held annually within six months of the end of the financial year.

### Board of Directors

The Board of Directors determines the strategic objectives and the general resources for achieving these, and decides on major business transactions. For details about the internal organisation of the Board of Directors and its committees, see [→ Business Report > Corporate Governance > Board of Directors > Internal organisational structure](#).

At the end of 2024, the Board of Directors was composed of six non-executive, independent members. Albert M. Baehny is Chairman of the Board of Directors. The composition of the Board of Directors should reflect strategic requirements, the company's targets, geographical presence and corporate culture. The Board of Directors should be diverse in every respect, i.e. in terms of gender, nationality, geographical/regional experience and business experience. The members of the Board of Directors have in-depth knowledge in their respective areas of expertise. Together, they ensure that the Board of Directors has all the necessary competencies. All of the committees formed by the Board of Directors are comprised exclusively of independent members. For further details, see [→ Business Report > Corporate Governance > Board of Directors](#).

The term of office for a member of the Board of Directors is one year and ends at the closing of the following ordinary General Meeting. Members of the Board of Directors are elected on an individual basis. Re-election is possible. For further details, see [→ Business Report > Corporate Governance > Board of Directors > Elections and terms of office](#).

### Operating management structure

The operating management structure of the Geberit Group is broken down into seven Group Executive Areas. Christian Buhl is Chief Executive Officer (CEO):

- CEO Division
- Sales Europe
- Sales International
- Marketing & Brands
- Products
- Operations
- Finance

The responsibilities are thus clearly distinguished and the number of interfaces minimised. For more details about the organisational structure, see [→ Business Report > Management structure](#).



## ESG governance

| [GRI 2-12](#) | [GRI 2-13](#) | [GRI 2-14](#) | [GRI 2-15](#) | [GRI 2-16](#) | [GRI 2-17](#) | [GRI 2-18](#) | [GRI 2-19](#) | [GRI 2-20](#) | [GRI 2-25](#) | [GRI 2-26](#) |

ESG (Environment, Social, Governance) covers the cornerstones of corporate sustainability. As a term, it summarises sustainability issues within the sphere of influence of a company's own activities.

Geberit has been committed to sustainability for over 30 years. A sustainability-oriented business management philosophy is considered one of the key strategic success factors. The sustainability strategy is fully integrated in the corporate processes and, with its focal points, strengthens the → [Business model](#) and thus the company's long-term value creation.

The Board of Directors is responsible for the sustainability strategy as well as key mission statements and principles such as the → [Geberit Compass](#) and the → [Geberit Code of Conduct](#), see → [Business Report > Corporate Governance > Board of Directors](#). These key mission statements and principles are drawn up by the operational management.

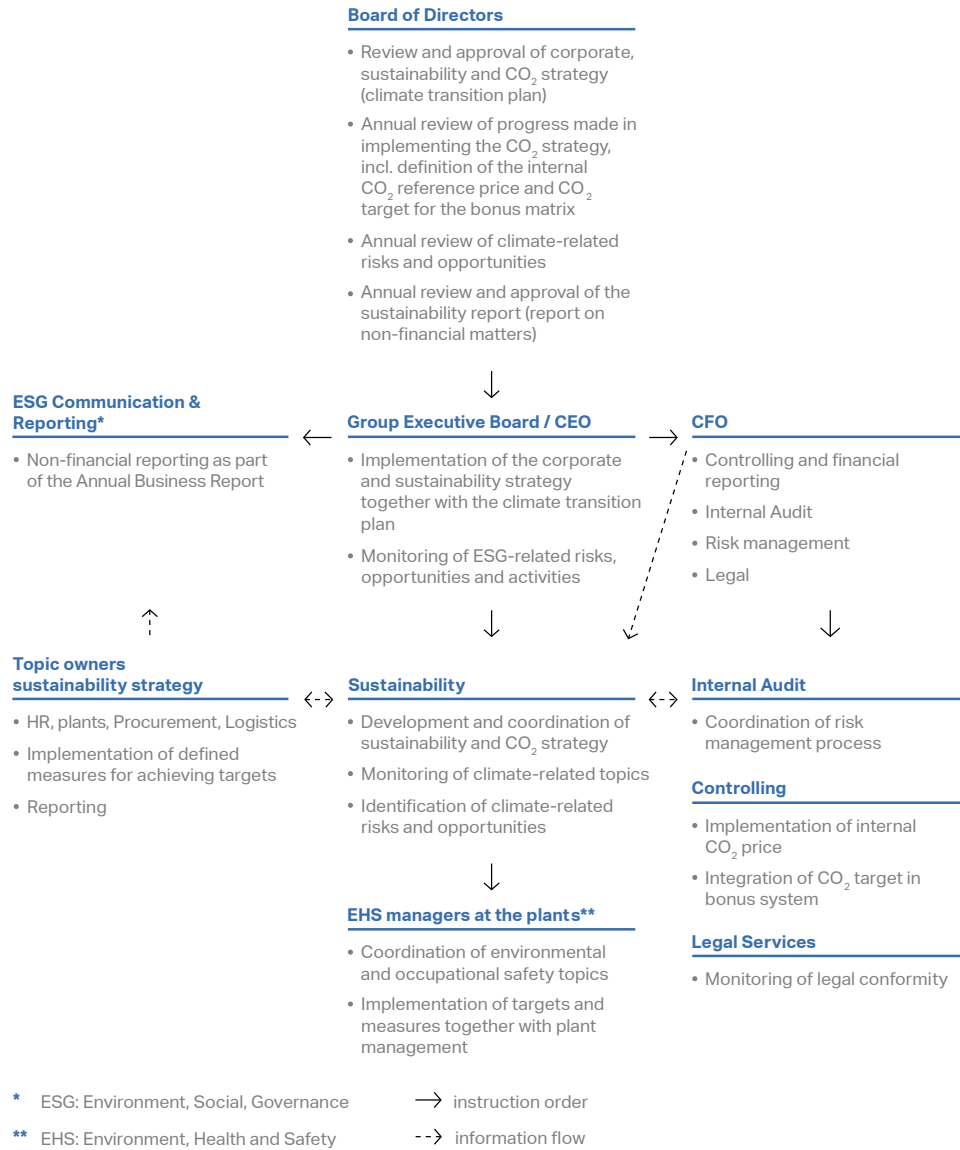
The Group Executive Board is also responsible for implementing the sustainability strategy. Within the operational management structure, responsibility is delegated further to individual departments and areas for specific economic, environmental and social issues. The responsible individuals report either directly to the CEO (Corporate Human Resources, Corporate Communications and Investor Relations, Strategic Planning), or to other members of the Group Executive Board. The Sustainability department reports directly to the CEO. It coordinates the further development of the sustainability strategy and the climate transition plan including the CO<sub>2</sub> strategy. Furthermore, it is responsible for Group-wide process management and ISO certification. Since 2023, "sustainability and compliance" has been an additional function within Corporate Purchasing. The production plants as well as Logistics and Corporate Purchasing are responsible for the topics "production", "logistics" and "procurement". A network of EHS managers (EHS: Environment, Health & Safety) at the production plants supports the implementation of the sustainability goals around the world. Best practices are shared and Group-wide standards and processes are further developed at the annual EHS manager meeting.

The sustainability report (report on non-financial matters pursuant to Art. 964a ff. CO) is examined and approved by the Board of Directors and Group Executive Board as part of the annual report. This includes the review of impacts, risks and opportunities in terms of sustainability, the materiality analysis and the sustainability strategy together with results and achievement of objectives. The annual review by the Group Executive Board and Board of Directors also covers the business report on the subject of "climate change" in accordance with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) → [Art. 964a ff. CO Content Index](#) with the climate-related risks and opportunities it contains as well as the climate transition plan, → [SDG Reporting](#), and the internal report including the audit results with respect to adherence to the → [Code of Conduct](#).

Key figures on energy consumption and CO<sub>2</sub> emissions are presented monthly and key figures on occupational safety quarterly to the Group Executive Board. These key figures are presented to the Board of Directors once annually.

All positions involved in the sustainability strategy and its implementation, with the corresponding tasks and responsibilities, are listed in the graphic below.

**ESG governance at Geberit**



Geberit also discloses the efforts it makes with regard to corporate sustainability for external ratings. For several years now, the company has been recognised for its sustainability management by the renowned ranking platform EcoVadis, most recently with a Gold rating.

## Sustainability performance of the governance bodies

The members of the Board of Directors contribute in-depth knowledge from their respective areas of expertise and together ensure that the governing body has all the necessary competencies – including sustainability topics, see → [Business report > Corporate Governance > Board of Directors](#).

Geberit regularly consults a → [Stakeholder Panel](#), and last did so in 2022. The panel's mandate is to give feedback on the sustainability performance, materiality analysis, CO<sub>2</sub> strategy as well as on strategic topics such as diversity, inclusion and ESG governance. The insights gained are incorporated in the strategic review and continued development of the company. In the reporting year, a new → [Materiality analysis](#) was carried out in accordance with the European Sustainability Reporting Standards (ESRS). This necessitated the active participation of the panel members, which is why the Stakeholder Panel that takes place every other year was postponed.

In accordance with the → [Organisational Regulations](#), the Board of Directors assesses its collaboration at least once a year. This includes an assessment of how well-informed the members of the Board of Directors are about the Group and its business performance and the expertise contributed by the Board of Directors. There is currently no formal procedure for assessing the performance of the Board of Directors from an integrated sustainability perspective. However, results are discussed and necessary measures defined as part of the annual review of the sustainability strategy.

## Dealing with conflicts of interest and critical concerns

Conflicts of interest concerning the number of permissible activities are avoided via the → [Regulations in the Articles of Incorporation](#). The → [Organisational Regulations](#) of the Board of Directors stipulate how conflicts of interest of members of the Board of Directors are avoided. The members of the Board of Directors are obliged to refrain from involvement in matters affecting either their personal interests or those of a company with which they have an affiliation. This obligation to refrain from involvement has no influence on the quorum required for decisions. Business dealings between the company and members of the Board of Directors or related parties must be concluded under the same conditions as with third parties.

The Board of Directors is available to address the concerns of stakeholders and shareholders, see → [Business Report > Corporate Governance > Participatory rights of shareholders](#). Matters brought forward by shareholders within the context of the General Meeting are dealt with in accordance with the → [Articles of Incorporation of Geberit AG](#). No matters were submitted directly to the Board of Directors outside the General Meeting in 2024. The employee representatives of the European sites meet regularly with a member of the Group Executive Board and the Head Corporate Human Resources. Concerns can be addressed to the Board of Directors through this channel. There is no employee representative on the Board of Directors.

## Remuneration policy for governance bodies

The Geberit Group publishes a detailed annual remuneration report, which discloses the precise points of remuneration paid to the Board of Directors and Group Executive Board as well as the remuneration policy. The Group's remuneration policy states that remuneration programmes must be balanced between the reward of short-term success and long-term value creation. For information about the remuneration of the management bodies, see → [Business Report > Remuneration Report](#).

Since 2022, the achievement of objectives regarding the reduction of the relative CO<sub>2</sub> emissions (CO<sub>2</sub> intensity) has been integrated as an equal fifth criterion in the bonus matrix for members of Group management as well as employees in Switzerland. This means the annual objectives for emissions are now relevant to bonuses for some 220 managers worldwide and a total of around 1,350 employees in Switzerland.

# Stakeholder engagement

| [GRI 2-28](#) | [GRI 2-29](#) |

The globally operating Group regularly engages in dialogue with various stakeholders to identify, at an early stage, possible conflict issues and opportunities for further development of the mutual relations. Important stakeholders are identified on the basis of their influence on the company or their impact on its economic, environmental or social performance. An external → [Stakeholder Panel](#) reviews these assessments.

Significant stakeholder groups for the Geberit Group are customers, capital market investors, analysts, the media, employees and trade unions, neighbours, municipalities and authorities, research institutes, suppliers, transport companies, associations, non-government organisations and the general public.

Their concerns and suggestions are taken into consideration in the materiality analysis process. In the reporting year, all important stakeholder groups were involved in the new materiality analysis in accordance with the principle of double materiality (→ [Materiality analysis](#)).

## Customers

Geberit representatives in 52 countries sell products to customers in 120 countries. Specialist wholesalers are the main buyers. Plumbers purchase Geberit products from wholesalers and sell these on to end customers, including the necessary assembly work. Architects and sanitary engineers as well as professional investors are also important target groups within the → [“go-to-market” model](#). Dialogue with the various target groups takes place as follows:

- Direct contact between the technical advisors working in the field and plumbers, sanitary engineers and architects.
- Training: In the reporting year, some 70,000 professionals were provided with education and further training on Geberit products, tools, software tools and installation skills at 30 Geberit Information Centres in Europe and overseas. Furthermore, some 23,000 people took part in a wide range of webinars and alternative training formats.
- Campaigns: The successful “Geberit On Tour” campaign was again carried out in several markets during the reporting year, where company representatives visited local and regional wholesalers, vocational schools and large DIY stores. This gave sanitary specialists and business partners the opportunity of finding out more about new products, testing them out in person and sharing experiences with experts.
- Attendance at trade fairs: Geberit was also present at selected regional and national trade fairs during the reporting year. Important presentations were made at Swissbau in Basel (CH), Nordbygg in Stockholm (SE), VSK in Utrecht (NL) and at the SHK in Essen (DE).
- Communication activities: These include in particular the further expansion and intensification of the social media presence as well as information in various newsletters.

For further information on involving customers, see → [Business Report > Business and financial review > Financial Year 2024 > Customers](#).

## Shareholders, investors and analysts

Shareholders have legal and statutory → [participatory rights](#). Telephone conferences, bilateral meetings, capital market conferences and roadshows with the CEO, CFO and Head Corporate Communications and Investor Relations take place on a regular basis. Geberit is covered by numerous analysts. The company is very well positioned and represented on the capital market in the area of ESG.

## Employees and trade unions

Geberit is an important employer at its production and sales sites. Furthermore, the company is an important training company for apprentices. The responsibility for all material aspects concerning labour practices, employment conditions and corporate culture at the Geberit Group lies with the Head Corporate Human Resources. The main instruments for dialogue with the employees are:

- Geberit Europe Forum with employee representatives from most European countries, during which a member of the Group Executive Board and the Head Corporate Human Resources meet with the delegates.
- Training and feedback opportunities on topics regarding the Code of Conduct.
- The possibility of reporting irregularities anonymously in the corresponding language using the Group-wide Geberit Integrity Line. The Integrity Line is available to all employees worldwide.
- Regular employee surveys of all employees of the Geberit Group, most recently in 2021. The next global survey will be carried out in 2025. Until then, surveys will be carried out on a local basis.
- Geberit Intranet with current news articles and background stories as well as the opportunity to comment on articles.

For further information, see → [Business Report > Business and financial review > Financial Year 2024 > Employees](#).

## Suppliers

By procuring goods and services, the company makes an impact on the social, environmental and economic aspects of the upstream supply chain.

Geberit's suppliers are obligated to maintain comprehensive standards. The basis for the cooperation is the → [Code of Conduct for Suppliers](#), which is binding for all suppliers. The Code of Conduct comprises specific guidelines on quality and meeting environmental, labour law and social requirements and sets out compliance with human rights. Audits (carried out on site by representatives of the company as well as by external auditing companies) are used to ensure compliance with quality as well as environment, occupational safety and health standards and are discussed with the suppliers. Furthermore, exchanges on product data take place for creating environmental product declarations (EPDs), developing sustainable products and reducing CO<sub>2</sub> emissions.

For further information, see → [Procurement](#).

## Transport companies

The environmental impact of intercompany and distribution logistics is an important factor for Geberit. As Geberit does not have a transport fleet of its own, the sanitary technology group has been working with selected transport companies on a long-term basis and is in close contact with them – including on environmental and social issues.

Partners agree to actively support Geberit in its efforts to use energy and packaging material efficiently and to reduce emissions. Furthermore, the partners support Geberit by providing the data needed for the environmental reporting. Developed in 2010 and continuously expanded since then, the logistics calculator facilitates the annual capture of data on the vehicle fleet composition, transportation performance and fuel consumption of all transport service providers, as well as the preparation of the eco-balance.

For further information, see → [Production and Logistics](#) or → [Business Report > Business and financial review > Financial Year 2024 > Logistics](#).

## Media

Geberit is of particular interest to national business media in its domestic market, Switzerland, and to local and regional media in the areas surrounding its sites. Furthermore, the trade press is a relevant target group for communication by the local sales companies on topics relating to sanitation and building technology. Sustainability topics and, in particular, the Swiss Group's performance in this area play an important role in the media activities of Geberit.

## Neighbours, municipalities and authorities

Geberit is an important employer for the communities around its sites. The sanitary technology specialist is also an important training company for apprentices. Furthermore, the company and this stakeholder group influence each other as follows:

- Consultation with and inclusion of the neighbours of production plants and logistics sites in larger construction projects.
- Influence on public infrastructure (sewage system, roads and traffic etc.).
- Influence on the standards for water hygiene, drainage and on the products through the regulatory specifications.

## Research institutes

Geberit maintains relationships with various research institutes. On the one hand, this concerns cooperation on technological trends and developments directly related to sanitary technology. On the other, the company is also part of international engineer networks, which unite renowned European universities, corporate partners and engineering students. These include:

- Cooperation on technological trends and developments directly related to sanitary technology with University of Applied Sciences OST Rapperswil, University of Zurich, University of Applied Sciences and Arts Northwestern Switzerland Brugg-Windisch, Lucerne University of Applied Sciences and Arts (all CH), as well as the Rosenheim Technical University of Applied Sciences and the Westphalian University of Applied Sciences (both DE) and others.
- Cooperation on further training modules in ceramics technology with Koblenz University of Applied Sciences (DE).
- Membership of the network UNITECH, which networks renowned European universities, corporate partners and engineering students.

## Associations

Geberit is involved in various associations and organisations that make a contribution towards sustainable development. In addition, various Group companies are members of national associations on topics such as sustainable building, environmentally friendly production, energy, waste management and employee protection. The company is:

- Active member of TEPPFA, the European organisation for plastic pipes and fittings, where the topics of sustainability and circular economy are central.
- Member of Cerame-Unie, the European Ceramic Industry Association, since the acquisition of the ceramics business in 2015.
- Member of Swissmem, the Swiss association of mechanical and electrical engineering industries. Swissmem represents the interests of the mechanical, electrical and metal industries in dealings with business, politics and the general public, and promotes the competitiveness of its approximately 1,400 member companies with appropriate services. Sustainability is also an important topic.
- Member of SwissHoldings, a cross-industry business organisation for multinationals in Switzerland.
- Member of öbu, an association for sustainable operations for Swiss companies.

## Non-government organisations and the general public

As a member of various organisations, Geberit is committed to sustainable development. These include:

- UN Global Compact: A formal member of the United Nations initiative that encourages companies to integrate sustainable and socially responsible practices in their strategies and activities; founding member of the local Swiss network.
- Transparency International: A global NGO committed to combating corruption.
- Swiss Water Partnership: A network of Swiss players in the water sector which supports sustainable water solutions at both a national and international level.

# Risk management

## | GRI 201-2 |

The Geberit Group has a risk management system that is approved by the Board of Directors. This system comprises a structured process for recording and managing various risks, including ESG-related risks.

The risk management process involves the following steps:

1. Risk identification and classification: Correct identification and assessment of the significant risks. These are discussed in depth every other year by the Board of Directors and the Group Executive Board.
2. Risk analysis: Assessment of specific business risks and analysis of the changes since the last survey. The former is assessed with the Probability of Occurrence, on a scale of improbable (1) to frequent (5). To scale the effects of a risk that has been identified, the scale of the Impact of Risk Event is used. The scale ranges from insignificant (1) to very critical (5). The risks are classified on the basis of the combined scores.
3. Risk control: Instruments, measures and responsibilities are defined for each risk. These are checked at regular intervals.
4. Risk reporting: The regular reporting to the Group Executive Board and the Board of Directors is part of the risk assessment that takes place every two years.

The Group Executive Board has operational control of risk management, while those responsible for individual risks implement and check specific actions. The Internal Audit Department coordinates the process and issues a risk report for the Board of Directors every other year. Furthermore, significant risks are discussed regularly in the meetings of the Group Executive Board and Board of Directors.

For further information on risk management by Geberit, see [→ Business Report > Business and financial review > Strategy and goals > Risk management](#) and [→ Business Report > Corporate Governance > Board of Directors > Information and control instruments vis-à-vis the Group Executive Board](#). For an overview of the Group compliance topics, see [→ Business Report > Business and financial review > Financial Year 2024 > Compliance](#).

## Dealing with climate-related risks and opportunities

Risks associated with climate change are an integral part of the overall risk management system.

In accordance with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) [→ Art. 964a ff. CO Content Index](#), a distinction is made between physical risks and transitional risks and opportunities. Geberit regularly reviews and assesses these risks and their financial significance as part of the risk management system.

**Physical risks** comprise both short-term, extreme weather events and long-term, local changes such as increasing average temperatures, rising sea levels and more frequent periods of drought. These short- and long-term effects may cause damage to property and infrastructure, adversely affect logistics operations or lead to disruptions in the supply chain. Rising temperatures and an increase in the number of hot days lead to increased energy demand for the cooling of machines, processes and workplaces during the summer months, while there is the possibility that energy demand for heating buildings in the winter may drop. Rising sea levels may also mean that production sites located near the coast have to be protected against flooding.

All in all, the physical risks affecting procurement, production and logistics in particular are classified as being of low to moderate risk in terms of their financial impact.

**Transitional risks and opportunities** arise from new legal, technological, societal and economic trends and framework conditions triggered by climate change.

- Changes in environmental protection laws and tighter regulations may lead to stricter requirements concerning energy efficiency and the use of renewable energy sources, as well as an increase in CO<sub>2</sub> taxes on fuels and combustibles, leading to increased energy costs. In terms of water, lower availability and poorer quality may also result in stricter requirements. This would lead to increased demand for water-saving sanitary systems – particularly toilets – enabling Geberit to generate additional sales.
- The trend towards resource efficiency and a circular economy is leading to increasing demands in terms of the quality, durability, repairability and recycling of products and building materials. These developments could have an impact on the product portfolio and production plants. Furthermore, customers, investors and employees also have increasing expectations in terms of sustainable, CO<sub>2</sub>-reduced products and services. With its high-quality, durable products, Geberit is well positioned and could generate additional sales.
- The biggest opportunity for the Swiss sanitary technology group can be found in the limited local availability of water in many places as the result of climate change. In the risk analyses conducted periodically by the World Economic Forum (WEF) and published in its Global Risk Report 2025, water scarcity (a central topic in the context of scarcity of natural resources) was classified as one of the ten highest global risks in terms of impact over the next ten years. This trend has an influence on the development of sanitary technology. Water-saving, resource-efficient products will become increasingly important. Geberit is taking advantage of the opportunity to meet the growing worldwide demand for water-saving products and to contribute towards the diligent handling of water, thus strengthening its own market position.

All in all, the emerging trends and changes are more likely to create opportunities for the company to generate additional sales with innovative, efficient and water-saving sanitary products.



**Assessment of climate-related risks and opportunities**

The following table shows the most important climate-related risks and opportunities that have been identified and assessed by the company. This not only focuses on short-term development but also takes medium- and long-term development into consideration.

Physical risks

Risk	Characterisation	Description	Measures
Influence of flooding, landslides, storms and other extreme weather events on corporate sites; delays in the supply chain	<ul style="list-style-type: none"> <li>Acute physical risks</li> <li>Short- to medium-term time horizon</li> <li>In-house production, upstream and downstream value chain</li> <li>Low to moderate financial impacts</li> </ul>	Extreme weather events can affect Geberit’s in-house production, logistics or supply chain. Due to (i) the continuous investments in building infrastructures and (ii) the procurement strategy focusing on regional/local suppliers close to the plants, the risks to the supply chain in particular are minimised.	<ul style="list-style-type: none"> <li>Regular assessment of acute physical risks as part of business continuity management (BCM)</li> <li>Continuous investments in building infrastructures and the procurement strategy focusing on regional/local suppliers close to the plants</li> <li>Supply chains are kept short, with alternative suppliers established wherever possible</li> <li>Continuation of adopted production and logistics strategies</li> <li>Implementation of emergency concepts for protecting the affected production plants</li> </ul>
Rising sea levels as a result of climate change	<ul style="list-style-type: none"> <li>Chronic physical risks</li> <li>Long-term time horizon</li> <li>Upstream value chain and in-house production</li> <li>Low to moderate financial impacts</li> </ul>	Rising sea levels could have a long-term effect on two production plants close to the coast in Gaeta (IT) and Ekenäs (FI). The remaining 24 plants that make up 98% of Group sales are not affected.	<ul style="list-style-type: none"> <li>Regular assessment of chronic physical risks as part of the risk management system</li> <li>Relocation of products from the two at-risk ceramics plants to the other unaffected plants</li> </ul>
Increasing periods of drought as the result of climate change	<ul style="list-style-type: none"> <li>Chronic physical risks</li> <li>Medium- to long-term time horizon</li> <li>Upstream value chain and in-house production</li> <li>Low to moderate financial impacts</li> </ul>	Increasing periods of drought can have a negative impact on the availability and quality of drinking water or process water, leading to increased costs in ceramic production in particular.	<ul style="list-style-type: none"> <li>Regular assessment of chronic physical risks as part of the risk management system</li> <li>Ongoing investment in resource-efficient, energy-saving and water-saving production</li> </ul>
Rising average temperatures as the result of climate change	<ul style="list-style-type: none"> <li>Chronic physical risks</li> <li>Medium- to long-term time horizon</li> <li>Upstream value chain and in-house production</li> <li>Low to moderate financial impacts</li> </ul>	Rising average temperatures lead to increased energy demand for the cooling of machines, processes and workplaces during the summer months, thus leading to increased costs.	<ul style="list-style-type: none"> <li>Regular assessment of chronic physical risks as part of the risk management system</li> <li>Ongoing investment in resource-efficient, energy-saving and water-saving production</li> </ul>

Overall, these risks and opportunities are classified as being of low to moderate risk in the short to medium term.

Transitional risks

Risk	Characterisation	Description	Measures
Increased demands for energy efficiency and the use of renewable energy sources, plus increased CO <sub>2</sub> taxes on fossil combustibles and fuels	<ul style="list-style-type: none"> <li>• Transitional risk</li> <li>• Short- to medium-term time horizon</li> <li>• Upstream value chain and in-house production</li> <li>• Low to moderate financial impacts</li> </ul>	Increased CO <sub>2</sub> taxes on fossil combustibles and fuels lead to increased operating costs, primarily in the European ceramics plants. However, if necessary, these can be passed on thanks to the existing price-setting power, or can also be absorbed due to healthy profitability. These possibly higher operating costs thus do not represent any significant risk for Geberit.	<ul style="list-style-type: none"> <li>• Further implementation of the comprehensive CO<sub>2</sub> strategy: (i) Implementation of measures for saving energy, heat recovery and increasing efficiency in the plants and logistics, (ii) Increasing the share of green electricity and replacing heating systems using fossil fuels and energy-intensive technologies</li> <li>• Use of an internal CO<sub>2</sub> price for efficient decision making</li> </ul>
New technologies such as energy-efficient machines and CO <sub>2</sub> -reduced or carbon-neutral production processes	<ul style="list-style-type: none"> <li>• Transitional risk</li> <li>• Short- to medium-term time horizon</li> <li>• Upstream value chain and in-house production</li> <li>• Low to moderate financial impacts</li> </ul>	Increased costs for procuring new machines, the use of alternative fuels (e.g. biogas or green hydrogen) and the changeover of production processes for achieving carbon neutrality. The higher costs do not lead to any significant risks for Geberit, however, due to the company's healthy profitability.	<ul style="list-style-type: none"> <li>• Regular assessment of technology risks as part of the risk management system</li> <li>• Implementation of the CO<sub>2</sub> strategy, particularly structural reduction and the internal CO<sub>2</sub> price for efficient decision making on more cost-effective, innovative solutions</li> <li>• Ongoing renewal of machine fleet and infrastructure, plus continued investments in the latest technology</li> </ul>

Opportunities

Opportunity	Characterisation	Description	Measures
Rising average temperatures as the result of climate change	<ul style="list-style-type: none"> <li>• Medium- to long-term time horizon</li> <li>• Upstream value chain and in-house production</li> <li>• Low to moderate financial impacts</li> </ul>	Rising average temperatures lead to a reduction in energy demand for heating buildings in the winter, which reduces heating costs.	<ul style="list-style-type: none"> <li>• Regular assessment of chronic physical risks as part of the risk management system</li> <li>• Ongoing investment in resource-efficient, energy-saving and water-saving production</li> </ul>
Increased CO <sub>2</sub> taxes on fossil combustibles and fuels	<ul style="list-style-type: none"> <li>• Short- to medium-term time horizon</li> <li>• Upstream value chain and in-house production</li> <li>• Low to moderate financial impacts</li> </ul>	Due to Geberit's healthy profitability, competitors would be affected more by higher costs, which the company can use to strengthen its own market position.	<ul style="list-style-type: none"> <li>• Further implementation of the comprehensive CO<sub>2</sub> strategy: (i) Implementation of measures for saving energy, heat recovery and increasing efficiency in the plants and logistics, (ii) Increasing the share of green electricity and replacing heating systems using fossil fuels and energy-intensive technologies (iii) Use of an internal CO<sub>2</sub> price for efficient decision making</li> </ul>
Increasing requirements for saving water	<ul style="list-style-type: none"> <li>• Short- to medium-term time horizon</li> <li>• Entire value chain</li> <li>• Moderate to high financial impacts</li> </ul>	Increasing requirements for saving water lead to an increased demand for water-saving solutions in sanitary applications. Geberit has a broad product portfolio of water-saving sanitary systems and helps to systematically and holistically optimise the handling of water in buildings while ensuring the highest levels of hygiene, including in drinking water applications.	<ul style="list-style-type: none"> <li>• Further expansion of the portfolio of water-saving sanitary products, particularly WC systems</li> <li>• Increased marketing measures for promoting water-saving solutions, particularly toilet flushes</li> </ul>
Tighter regulations in terms of the circular economy, particularly through the European Green Deal	<ul style="list-style-type: none"> <li>• Short- to medium-term time horizon</li> <li>• Entire value chain</li> <li>• Low to moderate financial impacts</li> </ul>	High product quality and durability mean that Geberit can strengthen its market position in the event of tighter regulations and/or increased awareness relating to the circular economy. The European Green Deal leads to increased activity in renovations and new buildings in the European construction sector, meaning the sanitary technology group benefits as the leading provider of sanitary products.	<ul style="list-style-type: none"> <li>• Consistent development of products according to the eco-design principle</li> <li>• Identification of ways in which to close internal material cycles and make production waste useful as secondary materials</li> <li>• Increasing the share of recycled materials (e.g. ABS regranulate) in production and searching for further high-quality plastic regranulates</li> </ul>
New technologies such as energy-efficient machines and CO <sub>2</sub> -reduced or carbon-neutral production processes	<ul style="list-style-type: none"> <li>• Short- to medium-term time horizon</li> <li>• Upstream value chain and in-house production</li> <li>• Low to moderate financial impacts</li> </ul>	Due to its high investment capability and willingness to invest as well as its sound financial strength, Geberit benefits from technology risks compared to the competition.	<ul style="list-style-type: none"> <li>• Regular assessment of technology risks as part of the risk management system</li> <li>• Implementation of the CO<sub>2</sub> strategy, particularly structural reduction and the internal CO<sub>2</sub> price for efficient decision making on more cost-effective, innovative solutions</li> <li>• Ongoing renewal of machine fleet and infrastructure, plus continued investments in the latest technology</li> </ul>
Changes to customer needs and expectations	<ul style="list-style-type: none"> <li>• Short- to medium-term time horizon</li> <li>• Downstream value chain</li> <li>• High financial impacts</li> </ul>	Geberit already has a wide range of resource-saving and energy-efficient products and can use its innovative strength to further expand the product portfolio. Strengthening the market position and generating additional sales due to exploitation and increase of product share for low-emission products. Geberit supports the transformation in the construction industry towards more sustainable solutions (green building) with a particular focus on saving water.	<ul style="list-style-type: none"> <li>• Continuously high level of innovation maintained for sanitary products and system solutions</li> <li>• Consistently high investments in water-saving, energy-efficient and resource-saving technologies and products, as well as in product quality; annual investments of around CHF 74 million in research and development</li> <li>• Industry-leading know-how in the fields of hydraulics, water conservation, drinking water quality and sound insulation, for example</li> <li>• Development of skills in the field of green building</li> <li>• Consistent development of products according to the eco-design principle</li> <li>• Transparent communication of environmental impacts of the products as part of environmental product declarations (EPDs)</li> <li>• Increasing number of products with an environmental product declaration (EPD) in the product portfolio</li> <li>• Identification of ways in which to close internal material cycles and make production waste useful as secondary materials</li> <li>• Increasing the share of recycled materials (e.g. ABS regranulate) in production and searching for further high-quality plastic regranulates</li> <li>• Regular review of the sustainability strategy and communication with external stakeholders</li> <li>• Increased external communication of the sustainability performance</li> </ul>

## Resilience of the business model in a range of scenarios

The risks and opportunities mentioned can be rated differently depending on the scenario. Two scenarios were used for the sensitivity analysis:

- **Sustainable scenario:** This scenario corresponds to the goals of the Paris Agreement and global warming of under 2 °C. In this scenario, the physical impacts of climate change are lower for the company. In comparison to the business-as-usual scenario, the adaptation to stricter regulatory requirements goes hand in hand with greater efforts and costs.
- **Business-as-usual scenario:** This scenario forecasts global warming of between 2 °C and 3 °C. A temperature increase of this magnitude could lead to greater physical risks as well as to regional water scarcity. At the same time, this scenario is accompanied by less stringent regulatory intervention.

Overall, Geberit estimates the risks described to be low to moderate in both scenarios. Climate change is more likely to create opportunities for the company. Stricter environmental regulations – particularly in terms of energy, water consumption and water quality – and growing environmental awareness among customers are increasing demand for durable products that conserve water, energy and resources. The sanitary engineering group is well prepared thanks to the wide and continuously developed range. This strengthens the resilience of the business model to climate-related influences.

In the financial year 2024, the risks and opportunities of climate change were assessed, including as part of the materiality analysis, according to the principle of double materiality in compliance with the ESRS (European Sustainability Reporting Standards). Significant impacts, risks and opportunities were analysed comprehensively and reviewed in surveys with stakeholders as well as in extended management. These confirmed that climate-change-related risks are not among the material corporate risks for Geberit.

Sustainability

# Performance 2024

## Environmental matters

### Climate change and environmental impact

For Geberit, sustainability means acting responsibly on a long-term basis. Dealing with climate change and climate change mitigation is an integral part of the sustainability strategy of the Geberit Group. For years, the Group has been committed to energy-efficient and resource-saving production and provides incentives for developing innovative, high-quality products that save water and energy. New products or product developments are tested and optimised throughout the entire product life cycle in line with the → [eco-design](#) principle. With water-saving sanitary solutions, the company makes a significant contribution to saving increasingly scarce drinking water resources. In addition, water saving goes hand in hand with energy savings and thus also contributes indirectly to reducing CO<sub>2</sub> emissions.

#### Climate transition plan

The revised Swiss CO<sub>2</sub> Act has specified the goal of reducing Switzerland's greenhouse gas emissions to net zero by 2050. Net zero means that, by 2050, Switzerland will only emit as many greenhouse gases as can be removed from the atmosphere or compensated for. The net zero target is a central element of Swiss climate policy. In accordance with the Paris Agreement of 2015, the Swiss net zero target should contribute to limiting global warming to considerably under 2 °C, ideally 1.5 °C, compared to pre-industrial values.

The CO<sub>2</sub> Act requires companies operating in Switzerland to support the Swiss net zero target and take measures to reduce GHG emissions to net zero by 2050.

The Geberit Group supports the Swiss net zero target for 2050 and the corresponding Swiss climate strategy. The company has been committed to reducing CO<sub>2</sub> emissions for many years. A core element of the Group-wide climate transition plan is the comprehensive CO<sub>2</sub> strategy. The aim is to reduce CO<sub>2</sub> intensity (CO<sub>2</sub> emissions in relation to currency-adjusted net sales) by an average of 5% per year. This would result in a long-term reduction in CO<sub>2</sub> intensity (Scopes 1 and 2) in comparison to the reference year 2015 by 75% by 2030 and by 80% by 2035. In the same period of time, the absolute CO<sub>2</sub> emissions are to decrease by 54% by 2030 and by 57% to 104,000 tonnes by 2035.

A further core element of the climate transition plan is the strategic approach to minimise climate-related risks and to take advantage of the opportunities. These are described in detail in the chapter → [Risk management](#). The approach ensures a balance is struck between economic, environmental and social aspects in all decision-making processes. With the consistent integration of the sustainability strategy and CO<sub>2</sub> strategy into the core business, Geberit is working specifically on minimising climate-change-related risks and taking advantage of the opportunities that result from the development of water-saving, energy-efficient and resource-saving products.

Comprehensive CO<sub>2</sub> strategy

The Geberit Group stands for an ambitious and implementation-oriented approach in its activities. This also applies to the CO<sub>2</sub> strategy, which was revised in 2022. The central element is the integration of the CO<sub>2</sub> strategy in all relevant and existing business processes as well as the handling of CO<sub>2</sub> emissions as external costs by means of internal CO<sub>2</sub> pricing. In this way, Geberit wants to ensure that the procedure of reducing the company's carbon footprint is widely supported within the company, incorporated in daily business activities, and that the measures taken have a long-term, sustainable effect.

Transparency	<ul style="list-style-type: none"> <li>• Scope 1 &amp; 2: Monthly CO<sub>2</sub> and KPI reporting</li> <li>• Scope 3: Improve transparency of carbon footprint of products</li> </ul>
Accountability	<ul style="list-style-type: none"> <li>• Focus on short-/mid-term targets</li> <li>• Annual, bonus-relevant CO<sub>2</sub> target (20% weight) and mid-term reduction of CO<sub>2</sub> intensity by 5% p.a.</li> </ul>
CO <sub>2</sub> pricing	<ul style="list-style-type: none"> <li>• Ecologically/economically efficient decision making</li> <li>• Internal CO<sub>2</sub> pricing: reference price and project-specific CO<sub>2</sub> price</li> </ul>
Energy	<ul style="list-style-type: none"> <li>• Energy reduction via energy masterplan and rolling CO<sub>2</sub> forecasting for large plants</li> <li>• Increase of renewable energy sourcing and evaluation of alternative energy harvesting, e.g. photovoltaics, Power Purchase Agreement</li> </ul>
Structural reduction	<ul style="list-style-type: none"> <li>• Scope 1 &amp; 2: Reduction/reusage of ceramics waste; evaluation of new ceramics production technologies, e.g. H<sub>2</sub></li> <li>• Scope 3: Eco-design for product development and dedicated team within purchasing to reduce supplier CO<sub>2</sub> emissions</li> </ul>
Offsetting or removal	<ul style="list-style-type: none"> <li>• External CO<sub>2</sub> offsetting or removal based on CO<sub>2</sub> reference price</li> </ul>

Transparency

The annual preparation of a comprehensive corporate eco-balance is an established part of environmental management. It covers all production plants worldwide, the logistics centre in Pfullendorf (DE), other smaller logistics units as well as larger sales companies. Geberit has been calculating its carbon footprint along the value chain since 2012, see → [Energy and CO<sub>2</sub>](#); → [Tables of key figures > Environmental matters](#).

As part of the revised CO<sub>2</sub> strategy, internal reporting has been further expanded: key figures on CO<sub>2</sub> emissions were included in the regular monthly reporting and forecasting processes. Additionally, the calculation of CO<sub>2</sub> emissions (Scopes 1 and 2) has also been audited externally every year since 2022 as part of a limited assurance engagement, see → [Audit Report Greenhouse Gas Balance](#).

In addition to focusing on Scope 1 and 2 emissions, work continues on the transparency of Scope 3 emissions. This takes place on a product level as part of environmental product declarations (EPDs) and also for Scope 3 emissions from purchased (production) materials from the supply chain, which are being gradually refined. For further information on Scopes 1 to 3, see → [Energy and CO<sub>2</sub> > CO<sub>2</sub> and other emissions](#).

Accountability

Since 2022, the annual achievement of targets in reducing CO<sub>2</sub> intensity has been integrated as one of five equally weighted criteria in the calculation of the Group bonus. The annual reduction goals are thus bonus-related with a weighting of 20% for the Group management (around 220 managers worldwide) as well as for the employees in Switzerland (a total of around 1,350 employees).

CO<sub>2</sub> pricing

The internal CO<sub>2</sub> pricing is of central importance. Once a year, the Group Executive Board suggests a CO<sub>2</sub> reference price as part of the budget, which is then approved by the Board of Directors – this was EUR 80 per tonne of CO<sub>2</sub> for 2024. This figure is based on the price of the European Emissions Trading System (ETS) for CO<sub>2</sub>. The internal CO<sub>2</sub> reference price embodies the reference costs for saving one tonne of CO<sub>2</sub>. An implicit CO<sub>2</sub> project price is calculated for each project using an economic efficiency calculation. This serves as a basis for deciding on investments in measures to reduce energy or CO<sub>2</sub>.

## Energy

Pivotal in the CO<sub>2</sub> strategy are measures for saving energy, increasing efficiency, heat recovery and procuring energy from renewable sources in the plants. The corresponding measures are drawn up and implemented as part of an energy master plan and a rolling CO<sub>2</sub> forecasting of the significant plants. The proportion of renewable energies is being further increased throughout the company, always taking the internal CO<sub>2</sub> reference price and the economic efficiency of the planned projects into consideration. There are various ways of doing this: purchasing green electricity with proof of origin, long-term Power Purchase Agreements (PPA) with selected operators, or the installation of photovoltaic systems on the roofs of the production plants to generate electricity to be used within the company, see → [Energy and CO<sub>2</sub>](#).

## Structural reduction

The area of ceramics, which accounts for around two-thirds of the company's CO<sub>2</sub> emissions (Scopes 1 and 2), has the largest savings potential. This includes a special focus on the reduction of scrap rates and refiring rates. The firing process and the use of the resulting waste heat will be continually optimised. This can be used for other process steps, such as drying the plaster moulds or ceramic blanks. Furthermore, projects were launched to investigate the possibilities of switching to alternative energy sources – for example, biogas or green hydrogen – in the long term as well as the systematic reuse of ceramic waste, see → [Resources and circular economy](#).

Geberit also contributes to reducing Scope 3 emissions as part of purchasing and product development. Since 2007, all new products have been optimised in terms of sustainability as part of eco-design workshops. Seen across the entire life cycle, each new product or product development should be better than its predecessor from an ecological perspective – and all without sacrificing on quality, functionality or durability. With regard to the individual areas in the upstream and downstream value chain, the planned measures are aiming for the following improvements:

- Ensuring high quality, durability and repairability
- Reduction of water and energy consumption in the product use phase
- Reduction of the quantities of material used and avoidance of hazardous substances
- Increasing the share of recycled materials as well as materials with a reduced carbon footprint
- Simplification of dismantling and recycling products and their components
- Reduction of packaging material
- Optimisation of transport routes and maximising shipping container utilisation

The durable and ecologically optimised design of products makes a significant impact on the company's Scope 3 emissions. Through the continuous development of products, the company can secure competitive advantages at environmentally aware customers, gain technological advantages and reduce risks resulting from future regulations.

An environmentally responsible supply chain also contributes to the reduction of Geberit's carbon footprint. In principle, production entails a high in-house production depth, i.e. it largely purchases raw materials and semi-finished products with a high share of raw materials. Suppliers are obligated to maintain comprehensive environmental and social standards. The selection of suitable product materials with minimal CO<sub>2</sub> emissions plays an increasingly important role, and is addressed in discussions with suppliers and included in decision-making processes. For this purpose, a dedicated function was created in Corporate Purchasing, see → [Procurement](#).

## Environmental impact

The annual preparation of a corporate life cycle assessment has been an established part of Geberit's environmental management since 1991. It covers all production plants worldwide, the logistics centre in Pfullendorf (DE), other smaller logistics units and the larger sales and management companies. The applied Swiss Ecological Scarcity Method takes into consideration a wide range of environmental impact factors (emissions, resources, waste) and summarises them as a key figure known as eco-points (version 2021). In the case of electricity, the effectively purchased local electricity mix (market-based) of the respective supplier is considered.

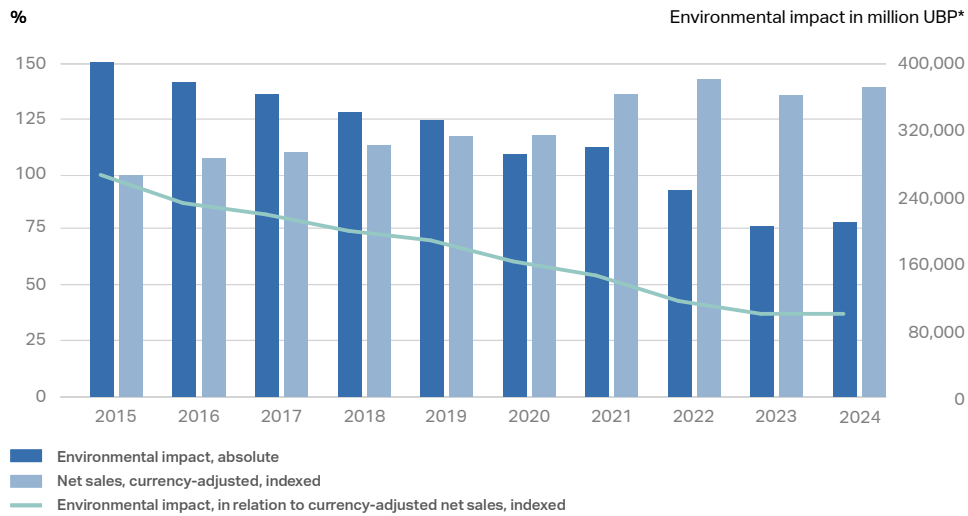
In the reporting year, the absolute environmental impact increased by 2.4%. This increase is due to higher production volumes. The relative environmental impact (in relation to currency-adjusted net sales (eco-efficiency)) remained at the previous year's level.

Since the integration of the energy-intensive ceramic production business in 2015, the absolute environmental impact has decreased by 47.8%. Eco-efficiency improved by 62.6% in the same period, corresponding to an average annual improvement of eco-efficiency of 10.3%. The company therefore remains on course to achieve its long-term target of an average improvement of 5% per year.

## Environmental impact

### 2015–2024

(Index: 2015 = 100)



\* UBPs: Eco-points in accordance with the Swiss Ecological Scarcity Method

Detailed key figures on the environmental impact are provided at → [Tables of key figures > Environmental matters](#).

## Energy and CO<sub>2</sub>

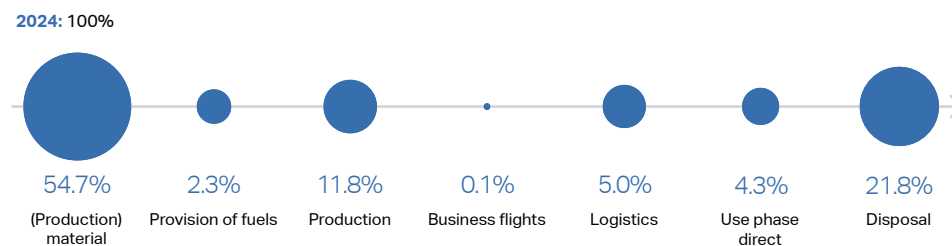
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### Management approach

The procurement of materials, the manufacture, use as well as the disposal and reuse of the products cause CO<sub>2</sub> emissions and contribute to climate change.

Geberit has been calculating its carbon footprint along the value chain since 2012. Within this context, the following activities are relevant: the purchase of (production) materials and the provision of combustibles and fuels (both Scope 3), the manufacture of products (Scopes 1 and 2), logistics, and the use and disposal of products (all Scope 3). The graphic below shows the carbon footprint:

### Geberit's carbon footprint along the value chain



According to the calculation, the purchase of materials causes the most CO<sub>2</sub> emissions at around 54.7%, followed by the disposal of sold products (21.8%) and production (11.8%). Intercompany and distribution logistics (5.0%), the provision of combustibles and fuels (2.3%), business flights (0.1%), and the use of products sold (4.3%, emissions resulting from electricity consumption) result in only few emissions. For further information, see → [Tables of key figures > Environmental matters](#).

The greenhouse gas emissions are calculated using the recognised Ecoinvent database (version 3.8) and the IPCC (Intergovernmental Panel on Climate Change) factors from 2013. For this, production-related emissions are taken into



consideration. The effectively purchased local electricity mix is also included, if possible. The calculation follows the IPCC specifications and is shown as a CO<sub>2</sub> equivalent.

Different production emissions are recorded, calculated and analysed in detail as part of the corporate life cycle assessment. CO<sub>2</sub> emissions are particularly important to Geberit. The reduction of other air emissions (NO<sub>x</sub>, SO<sub>2</sub>, hydrocarbons etc.) is directly related to the reduction targets of the → CO<sub>2</sub> strategy.

Impacts, risks and opportunities

On the one hand, energy consumption has an impact on climate change and, on the other, harbours various risks and opportunities for the company. Excessive energy consumption in a company's own business activities results in various risks such as high energy costs, supply bottlenecks as well as a possible loss of reputation, particularly due to the use of fossil fuels. Rising CO<sub>2</sub> taxes on fossil combustibles and fuels, particularly in European ceramics plants, and higher costs for alternative fuels (e.g. biogas or green hydrogen) or new machines could also increase operating expenses. Opportunities lie in the targeted use of energy, which reduces dependence on fossil fuels. In addition, the purchase of renewable energy sources stimulates regional energy systems. Products with a low carbon footprint, high quality and durability also offer potential for competitive advantages and increased sales in an increasingly regulated market. The biggest environmental contribution by Geberit products lies in the conservation of water, which indirectly also saves on energy and reduces CO<sub>2</sub> emissions.

### Management system

The Geberit Group stands for an ambitious and implementation-oriented approach in its activities. This also applies to the → CO<sub>2</sub> strategy, which was revised and developed further in 2022. The goal is to achieve an annual decrease in → CO<sub>2</sub> intensity (Scopes 1 and 2) of 5% on average, with a long-term reduction of the relative CO<sub>2</sub> emissions in comparison to the reference year 2015 by 75% by 2030 and by 80% by 2035. In the same period of time, the absolute CO<sub>2</sub> emissions are to decrease by 54% by 2030 and by 57% to 104,000 tonnes by 2035. Key measures are set out in the → CO<sub>2</sub> strategy and in the energy master plan. Pivotal are measures for saving energy, increasing efficiency, heat recovery and procuring energy in the plants.

The proportion of renewable energies is being increased systematically throughout the company, always taking the internal CO<sub>2</sub> reference price and the economic efficiency of the planned projects into consideration. There are various ways of doing this: purchasing green electricity with proof of origin, long-term Power Purchase Agreements (PPA) with selected operators, or the installation of photovoltaic systems on the roofs of the production plants to generate electricity to be used within the company.

The five German plants in Lichtenstein, Pfullendorf, Langenfeld, Wesel and Haldensleben are certified in accordance with the ISO 50001 standard for energy management. Since 2015, all Group companies have implemented the European Energy Efficiency Directive 2012/27/EU. Implementation is reviewed every four years, with the last review taking place in 2023.

### Energy consumption and energy intensity

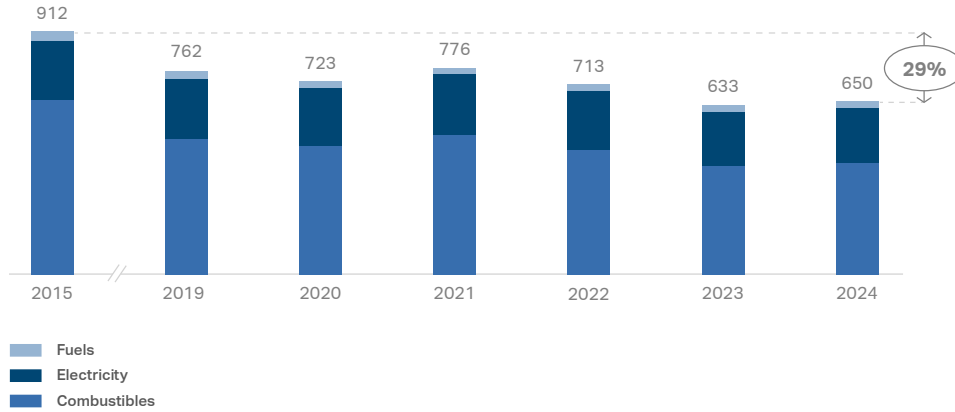
Geberit generally uses energy purchased externally. The direct energy carriers (Scope 1) include the combustibles natural gas, biogas, liquefied petroleum gas (LPG), diesel for power generation, heating oil extra light, as well as the fuels diesel, gasoline, liquefied petroleum gas (LPG) and natural gas (CNG). The indirect energy carriers (Scope 2) include electricity and district heating.

Representing a 96.4% share of the corporate life cycle assessment, the consumption of energy in the form of electricity, combustibles and fuels represents the company's greatest environmental impact. Combustibles (primarily for ceramic production), including district heating, still make up the main energy carriers at 64.5% (previous year 64.6%), followed by electricity with 31.8% (previous year 31.4%), of which 78.5% from renewable sources, and fuels with 3.7% (previous year 4.0%).

Energy consumption increased in the reporting year by 2.6% to 649.9 GWh (previous year 633.4 GWh) due to volume-related reasons. Since the acquisition of the energy-intensive ceramics business in 2015, energy consumption has been reduced by 28.7% overall, see figure:

**Energy consumption by energy carrier at Geberit since 2015**

in GWh, in % of total



For detailed key figures on the consumption of combustibles and fuels (Scope 1), as well as electricity and district heating (Scope 2) and the electricity mix, see → [Tables of key figures > Environmental matters](#).

Outside the organisation, the purchase of materials resulted in grey energy consumption of 11,900 TJ (previous year 11,600 TJ). Business flights, with energy consumption of 12.4 TJ (previous year 9.9 TJ), and logistics, with 991 TJ energy consumption (previous year 973 TJ), were further factors. The increase in energy consumption in logistics is due to the increase in transport volume to 564.8 million tkm (previous year 524.7 million tkm). For further information, see → [Production and Logistics](#).

Energy consumption arising from the products sold, mainly due to the electricity consumed by the shower toilets and for the heating of water in the washbasin taps, amounted to 420 TJ. This indicator is based on the average annual consumption of the product in question multiplied by the sales figures in the reporting year and its expected useful life.

**Energy intensity**

Energy intensity is a key figure at the production plants. It refers to the quantities produced and, in the ceramics plants, also to the weight. Energy intensity is recorded monthly. Plants certified to ISO 50001 use more detailed monitoring for this purpose. Consolidated at Group level, currency-adjusted net sales serve as a reference alongside the calculation of environmental impact factors and CO<sub>2</sub> emissions. With an increase of 0.1% due to the higher production volumes in the reporting year, energy intensity remained at the previous year's level.

**Reduction measures**

Comprehensive ongoing energy-saving measures in production include:

- Optimisation of production processes in terms of efficiency, utilisation level, stability, scrap, energy and resource consumption.
- Continuous modernisation of the machinery and the purchase of energy-efficient equipment, and the systematic switchover of lighting to LED technology.
- Optimisation of cooling systems through the use of natural ambient cold (free cooling, ground water).
- Recovery and use of waste heat (pre-heating of plastic granules, drying of plaster moulds and ceramic blanks).
- Efficient use of compressed air.
- Improvement of building insulation.

Examples of the reduction in energy consumption in production:

- Increase in the share of state-of-the-art, energy-efficient injection moulding machines to 75% (corresponds to 268 machines) and commissioning of an eighth fully electrical blow-moulding machine.
- Installation of a fully automated, energy-efficient production line for Duofix installation elements in Lichtenstein (DE).
- Commissioning of several energy-efficient assembly lines for valve technology used in cisterns in Pfullendorf (DE).
- Optimisation of the production of Mapress Stainless Steel fittings in Langenfeld (DE) to save electricity and gas and reduce the use of chemicals.
- Commissioning of a new, energy-efficient tunnel kiln as replacement for three old, inefficient kilns in the ceramics plant in Carregado (PT).
- Commissioning of the latest generation of WC high-pressure casting cells as replacement for existing systems in the ceramics plant in Ekenäs (FI) in order to increase efficiency while simultaneously reducing energy consumption.
- Replacement of conventional plaster casting systems with modern high-pressure casting systems in Koło and Włocławek (both PL) in order to increase efficiency and reduce raw materials and waste.

Measures for improving energy efficiency in intercompany and distribution logistics:

- Optimised utilisation of the transport capacities thanks to the deployment of larger trucks and efficient utilisation of freight capacity: Use of high cube swap bodies (with around 10% more capacity), double-decker systems and double stacking for major customer deliveries, deployment of super-size trucks in Scandinavia with a length of up to 34 metres.
- Use of state-of-the-art truck technology: Share of Euro 6 trucks at 86.2% (previous year 89%); increased use of HVO diesel (hydrotreated vegetable oil).
- Use of gas-powered trucks and several electric trucks on various routes in Germany, Italy and Switzerland.
- Goods transport by road, rail and water: Most trips between Pfullendorf (DE), Italy and Switzerland take place using combined transport. Ocean freight shipments via the port of Hamburg are handled entirely in this way. In addition, the sites in Villadose (IT), Carregado (PT) and Ruše (SI) use combined transport in order to transport goods to other production sites of the Group.

Reductions in energy requirements of products and services

The biggest environmental contribution by Geberit products lies in the conservation of water, which also saves on energy and reduces CO<sub>2</sub> emissions.

According to the Ecoinvent database (version 3.8), 9.9 MJ of energy are required and 0.6 kg of CO<sub>2</sub> emissions released per cubic metre of water. As almost 100% of the water consumed by Geberit can be attributed to product use, the sanitary technology group focuses on developing and distributing water-saving products. For example, all Geberit dual-flush and stop-and-go cisterns installed in place of traditional flushing systems (with 9-litre full flush) since 1998 have so far saved a total of 38,300 million m<sup>3</sup> of water. In the reporting year, the amount of water saved amounted to 3,130 million m<sup>3</sup> (previous year 2,940 million m<sup>3</sup>).

Examples of energy savings through products and services:

- The Geberit DuoFresh module: Saves around 50 litres of heating oil per household compared to opening the window for ventilation.
- The energy retaining valve ERV: Avoids unnecessary heat loss, saves around 50 litres of heating oil per year.
- The AquaClean Sela Comfort shower toilet: Reduces energy consumption with WhirlSpray and heating-on-demand technology.
- Geberit urinal systems: Water- and energy-efficient, completely waterless in some cases, optionally with an autonomous energy source (for example, urinal ceramics Preda and Selva).
- Modular tap system: Minimises water and energy consumption.
- The Geberit Control app: Constantly optimises water and energy management.

## CO<sub>2</sub> and other emissions

The procurement of materials as well as the manufacturing, use and disposal of Geberit products cause CO<sub>2</sub> emissions. Other air emissions (NO<sub>x</sub>, SO<sub>2</sub>, hydrocarbons, etc.) have a comparatively minor impact on the environment.

Emissions in Scopes 1 and 2

In the reporting year, the absolute CO<sub>2</sub> emissions (Scopes 1 and 2) increased to 123,975 tonnes (previous year 121,014 tonnes) due to volume-related reasons, which corresponds to an increase of 2.4%. This includes 3,267 tonnes of CO<sub>2</sub> emissions (2.6% of Scope 1 and 2 emissions) from rented or leased buildings and vehicles. At 69.9% (previous year 69.8%), combustibles represent the largest source of CO<sub>2</sub>, followed by electricity at 24.1% (previous year 23.9%) and fuels at 5.2% (previous year 5.7%), as well as process emissions and district heating at 0.8% in total (previous year 0.6%).

Since the acquisition of the energy-intensive ceramics production in 2015, Geberit has been able to reduce absolute CO<sub>2</sub> emissions by 48.7%.

Key figures concerning greenhouse gas emissions can be found at → [Tables of key figures > Environmental matters](#).

Emissions in Scope 3

Where other indirect greenhouse gas emissions (Scope 3) are concerned, the company focuses on measures in the following categories:

- Materials used and the resulting CO<sub>2</sub> emissions amounting to 577,357 tonnes (previous year 555,619 tonnes).
- CO<sub>2</sub> emissions from the provision of combustibles and fuels, which in 2024 accounted for 19,542 tonnes from combustibles (previous year 19,114 tonnes) and 4,381 tonnes from fuels (previous year 4,539 tonnes). CO<sub>2</sub> emissions of electricity generation from the upstream chain are included in Scope 1.
- Business flights, at 871 tonnes of CO<sub>2</sub> emissions (previous year 695 tonnes). These CO<sub>2</sub> emissions comprise direct and indirect emissions and are based on the Ecoinvent database (version 3.8) and the IPCC factors from 2013.
- Intercompany logistics and distribution logistics, which gave rise to a total of 52,993 tonnes of CO<sub>2</sub> in 2024 (previous year 52,815 tonnes). Since 2015, Geberit has managed to improve the eco-efficiency of its logistics operations (environmental impact per tkm) by 37%.
- Use of the products (shower toilets and washbasin taps): Consumption of electricity required to operate the products or provide hot water, and the resulting CO<sub>2</sub> emissions at 45,547 tonnes (previous year 38,152 tonnes).
- Disposal of products: CO<sub>2</sub> emissions amounted to 230,218 tonnes (previous year 219,151 tonnes) in the reporting year. The calculation is based on the assumption that plastic parts are incinerated at a waste incineration plant, mineral products are sent to landfill, and metals, cardboard and paper are recycled.

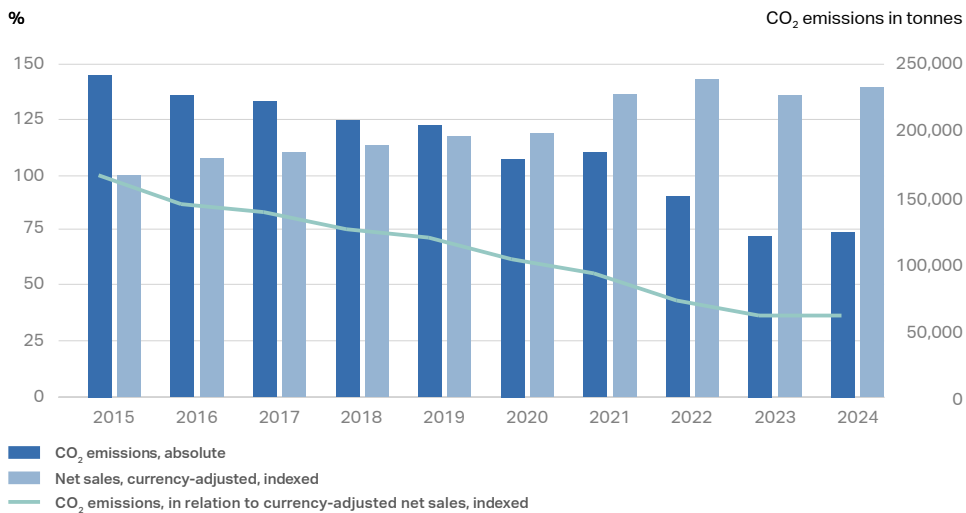
Intensity of greenhouse gas emissions

The CO<sub>2</sub> intensity (CO<sub>2</sub> emissions in relation to currency-adjusted net sales, Scopes 1 and 2) remained at the previous year's level in 2024 (-0.1%). Since the acquisition of the energy-intensive ceramics production in 2015, the Swiss Group has been able to reduce the CO<sub>2</sub> intensity by 63.2% overall, which corresponds to an average reduction in relative CO<sub>2</sub> emissions of 10.5% per year. The medium-term goal is to reduce relative CO<sub>2</sub> emissions by 5% per year on average.

**CO<sub>2</sub> emissions**

**2015–2024**

(Index: 2015 = 100)



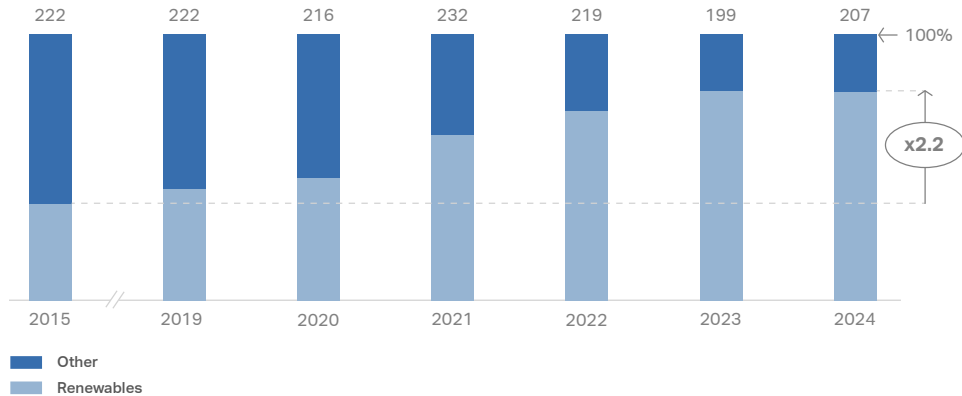
**Reduction of greenhouse gas emissions**

The measures for implementing the CO<sub>2</sub> strategy (Scopes 1 and 2) are based on the three pillars energy saving, heat recovery, and the replacement of fossil fuels with renewable energy sources, see also → [Energy and CO<sub>2</sub>](#).

In the reporting year, the volume of purchased green electricity with proof of origin increased by 6.3 GWh to 134.6 GWh (previous year 128.3 GWh), which corresponds to around 65% of the entire volume of purchased electricity. As a result, CO<sub>2</sub> emissions were reduced by around 61,900 tonnes (previous year 57,500 tonnes). Taking into account electricity from renewable energy sources included in the standard electricity mix, renewable energy sources accounted for 78.5% of electricity (previous year 78.9%).

**Share of renewable energy sources in total electricity since 2015**

in GWh, in % of total



The share of renewable energies for district heating and combustibles was 5.1% in total in 2024 (previous year 5.2%). The block heating station in Pfullendorf (DE), which was commissioned in 2012 and which was fed by 6.5 GWh of regionally generated biogas in 2024, makes a key contribution. The electricity generated (2.7 GWh) is fed into the transmission grid, whereas the resulting heat (3.3 GWh) can be used in production. In the ceramics plants, 14.5 GWh of district heating was sourced from a paper factory and a block heating station.

In addition, two new systems were installed on the roofs of the building extensions in Pfullendorf and Lichtenstein (both DE), while the roof of the existing production building in Matrei (AT) was also equipped with systems for generating solar power. The PV installations already commissioned in Pfullendorf (DE) and Matrei (AT) are expected to generate 700 kWh and 200 kWh of electricity, respectively. The installation in Lichtenstein (DE) will be commissioned in 2025.

A wide range of measures for saving energy and increasing efficiency is being carried out at the plants. Accordingly, the area of ceramics, which accounts for around two-thirds of all the company's CO<sub>2</sub> emissions, has the largest structural savings potential. This includes a special focus on the reduction of scrap rates. To this end, Geberit continuously optimises the manufacturing processes. The first measures of the Group-wide process launched in the previous year in the casting area were implemented in the reporting year at the plants in Kofo (PL) and Haldensleben (DE).

The firing process and the use of the resulting waste heat will be further optimised. This can be used for other process steps, such as drying the cast plaster moulds or ceramic blanks. In the reporting year, a new tunnel kiln was put into operation in Carregado (PT). This kiln is 120 metres long, can be loaded on two levels and replaces the three existing kilns. The plant recovers energy from the hot exhaust air in the cooling zone, which is then used for heating the dryers and production halls. Overall, the replacement results in an energy saving of around 40%. Furthermore, projects were launched to investigate the possibilities of switching to alternative energy sources – for example, biogas or hydrogen – in the long term, as well as the systematic reuse of ceramic waste.

Fuel consumption is determined primarily by the company's own and leased fleet of cars and delivery vans. Since early 2008, binding guidelines have also applied to the purchase of new vehicles and in 2019, these rules were adjusted to take into account the new Worldwide Harmonised Light Vehicles Test Procedure (WLTP).

The consistent application of eco-design in product development is paramount in terms of reducing CO<sub>2</sub> emissions in Scope 3. Specific examples of resource-saving, CO<sub>2</sub>-reducing products can be found at → [Eco-design](#). All targets and measures for improving the carbon footprint are disclosed in detail as part of the company's participation in the Carbon Disclosure Project (CDP).

**Other air emissions**

Emissions of ozone-depleting substances, measured in CFC-11 equivalents (chlorofluorocarbons), as well as emissions of NO<sub>x</sub>, SO<sub>2</sub>, NMVOC (non-methane VOC), and dust (PM10) can be calculated based on the corporate life cycle assessment using the basic data from the Ecoinvent database (version 3.8). The calculation includes both direct emissions (Scope 1) from the burning of combustibles and fuels and process emissions (solvents), as well as indirect emissions (Scope 2) resulting from electricity consumption and the provision of district heating. Key figures concerning ozone-depleting substances can be found at → [Tables of key figures > Environmental matters](#).

## Water

| GRI 303-1 | GRI 303-2 | GRI 303-3 | GRI 303-4 | GRI 303-5 |

### Management approach

Water plays a key role at Geberit. The company's greatest lever in terms of sustainability, the resilience of water systems and the indirect reduction of energy consumption and CO<sub>2</sub> emissions lies in the development of water-saving products.

Impacts, risks and opportunities

According to industry associations, around one-third of daily household water consumption is attributed to toilet flushes, while 25 to 35% is used for personal hygiene. Sanitary products therefore have a significant impact on water consumption and local water resources. According to the Global Risk Report 2025 published by the World Economic Forum (WEF), water scarcity is among the ten highest global risks over the next ten years.

For Geberit, risks are primarily limited to ceramic production, where water availability could be restricted at certain locations. To address this, the company continuously invests in resource-efficient, energy- and water-saving production. The responsible use of water offers the sanitary technology specialist significant potential for growth and differentiation in particular.

### Management system

Almost 100% of the water consumed by Geberit can be attributed to the product use phase, i.e. the downstream value chain. In particular, the water demand of WC systems is a significant factor. The company therefore consistently develops and distributes water-saving products in order to reduce water consumption. For example, water-saving solutions such as dual-flush and stop-and-go cisterns have, according to a model calculation, decreased flush volumes since 1952 by around 80%. For further information, see → [Eco-design](#).

In Geberit's own production, the environmental impact of water consumption plays a minor role, accounting for just 0.5% of the total impact. Nevertheless, Geberit's own water consumption is continuously optimised, for example, through the reuse of water in laboratories and production processes. Ceramic production accounts for the biggest share of internal water consumption.

As part of the annually completed questionnaire for the Carbon Disclosure Project (CDP), the Group also discloses environmentally relevant information on water.

### Water withdrawal and water consumption

Geberit uses the terms "water consumption" and "water withdrawal" synonymously. By using the term "water consumption", the company refers to actual "water withdrawal", meaning the amount of water taken from natural sources (such as rivers, lakes, groundwater), regardless of whether it is returned to the cycle after use or not. The amount of water permanently removed from availability through evaporation or seepage (actual "water consumption") is defined as "water evaporation".

In the reporting year, water consumption in production increased from 850,178 m<sup>3</sup> to 880,759 m<sup>3</sup>, representing a 3.6% rise compared to the previous year. This increase is due to higher production volumes. The withdrawn water consists of drinking water (33.9%), well water (43.4%), lake and river water (21.9%), and rainwater (0.8%). Geberit regularly assesses the extent to which its sites are affected by water risks. According to the Water Risk Atlas from the World Resources Institute (WRI), six production sites (Gaeta (IT), Koło and Ozorków (PL), Michigan City (USA), Shanghai (CN) and Pune (IN)) are located in areas with high water stress, accounting for 18% of the total water withdrawn. 16% of the withdrawn water was treated and reused. Key figures concerning water consumption by source can be found at → [Tables of key figures > Environmental matters](#).

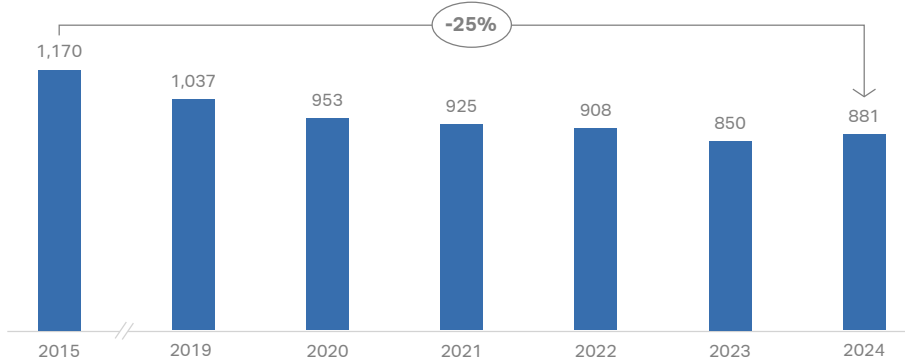
The manufacture of ceramic sanitary appliances accounts for around 80% of water consumption, above all for the preparation of the ceramic slip and glaze, and for cleaning the moulds. Water consumption per kilogram of ceramic increased in the reporting year by 5.8% to 7.5 l/kg. 5 to 10% of the water is reused here, corresponding to around 73,400 m<sup>3</sup> in the reporting year.

Another major water consumer, with 65,924 m<sup>3</sup> in the reporting year, is the sanitary laboratory in Rapperswil-Jona (CH). Around 96% of the water used for testing is reused, which amounted to 63,695 m<sup>3</sup> in the reporting year. In addition, water is used for processes such as steam foaming, cleaning, powder coating and in the sanitary facilities.

Thanks to numerous process optimisations, water consumption in production has decreased by a total of 24.7% compared to the reference year 2015, see figure:

**Reduction of water consumption at Geberit since 2015**

in 1,000 cubic meters



Around 75% of the withdrawn water becomes waste water, while 25% evaporates into the atmosphere, for example, during cooling processes and drying, see → [Tables of key figures > Environmental matters](#).

**Waste water**

All process waste water and domestic waste water is treated. Process waste water undergoes sedimentation and filtration before being fed into the sewage system or a body of water. Particularly contaminated waste water, such as from powder coating, electroplating, or metal cleaning, is treated in a dedicated purification stage before also being fed into the sewage system.

In 2024, the volume of waste water amounted to 670,334 m<sup>3</sup> (previous year 645,851 m<sup>3</sup>). The largest share was process waste water (74.3%) from ceramic appliance production, followed by domestic waste water (24.1%). The remaining waste water, which is pretreated and fed into a communal waste water treatment plant, accounts for a minor share of 1.6%. Waste water was not reused by external companies. Detailed key figures on waste water can be found at → [Tables of key figures > Environmental matters](#).

**Resources and circular economy**

| GRI 301-1 | GRI 301-2 | GRI 301-3 | GRI 306-1 | GRI 306-2 | GRI 306-3 | GRI 306-4 | GRI 306-5 |

**Management approach**

The responsible use of resources and contribution to the circular economy is one of the twelve key topics in the Group's sustainability strategy. Geberit primarily consumes mineral raw materials, metals and plastics. CO<sub>2</sub> emissions associated with purchased materials and products amount to 577,357 tonnes of CO<sub>2</sub> (Scope 3) and account for 54.7% of the company's entire CO<sub>2</sub> emissions.

For further information on reduction measures for Scope 3 emissions, see → [Energy and CO<sub>2</sub>](#) or → [Emissions in Scope 3](#).

Impacts, risks and opportunities

The consumption of finite raw materials, semi-finished products and finished products reduces the availability of (finite) resources. In addition, waste disposal along the entire value chain generates various emissions into the environment. Other potential consequences of excessive resource consumption include higher procurement costs, reputational risks and production downtime due to supply bottlenecks. Conversely, a consistent focus on resource efficiency creates opportunities, as this significantly impacts water, energy and resource consumption in both product manufacturing and the use phase. With resource-efficient, durable and high-quality products, the company can create added value for customers and contribute to environmental protection.

**Management system**

Environmental management is carried out in accordance with ISO 14001. All production plants, the logistics centre in Pfullendorf (DE), and the management company incorporating all Group functions at headquarters in Rapperswil-Jona (CH) are certified in accordance with this standard. Resource efficiency is very high, particularly in plastics processing: production waste is minimised, separated, recycled or thermally recovered. Thanks to internal recycling, nearly 100% of all processed plastics are fed back into the production process.

Since 2020, the company has been involved in the Operation Clean Sweep initiative, which is committed to ensuring that plastic granules do not pollute the environment. The implementation of adopted measures is regularly reviewed as part of internal and external (ISO) audits.

The processes involved in ceramic production result in large quantities of waste. In 2024, resource efficiency in ceramic production decreased by 5.5% to 0.44 kg of waste per kg of ceramic (previous year 0.42 kg of waste per kg of ceramic).

Durability and spare parts availability

Geberit sees the development of durable products as making the largest contribution to saving resources and the circular economy.

The sanitary technology company also supports the quality and longevity of products by a particularly long spare parts availability – 50 years for concealed cisterns and their mechanical components, and 25 years for a significant proportion of the rest of the product range. Newly developed products and components are often backwards compatible, meaning older products can also be enhanced with the addition of new components and functions. These aspects play a decisive role in minimising the use of energy and resources, increasing the service life and useful life of the products.

Eco-design

At Geberit, eco-design is the key to an efficient handling of resources. All products have been developed consistently in line with this principle since 2007: seen across the entire life cycle – from obtaining the raw materials right through to disposal – each new product should be better than its predecessor from an ecological perspective, and all without sacrificing on quality, functionality or durability. Eco-design covers all stages of the product life cycle and thus follows the circular economy approach. For further information, see → [Eco-design](#).

Data-based management of hazardous substances

Since 2017, a standardised, software-based process has been in place for managing hazardous operating and auxiliary materials. This is used in all 26 production plants. In 2024, the volume of hazardous substances used was reduced by 9%. For example, process optimisation in the production of welded, bent Mapress Stainless Steel fittings not only helped improve efficiency, quality, ergonomics and waste, but also reduced pickling step by step.

### Key figures material

Raw materials and semi-finished products

Production is characterised by a high in-house production depth, i.e. it largely purchases raw materials and semi-finished products with a high share of raw materials.

The most important materials in the production of sanitary products are:

- Plastic and metal raw materials
- Mineral raw materials
- Various semi-finished and finished products

A total of 391,985 tonnes of materials were used in 2024 (previous year 381,524 tonnes). Direct materials with a procurement value of CHF 850.3 million (previous year CHF 882.7 million) were sourced from 1,481 suppliers around the globe and divided into the following categories: raw materials (28.1%), semi-finished products (45.0%) and finished products (29.0%).

The use of materials depends on the various manufacturing processes: the Group has ten plants for manufacturing sanitary ceramics, twelve plants for processing plastic and metal (including the plant for manufacturing bathroom furniture) and four plants in the area of metal composites and metal. The range of production processes used includes the areas of ceramic production, plastic injection moulding, plastic blow moulding, plastic extrusion, metal- and thermoforming, woodworking and assembly.

Additionally, around 30,500 tonnes of packaging material were purchased in the reporting year (previous year 29,300 tonnes).

Detailed key figures on the use of materials can be found at → [Tables of key figures > Environmental matters](#).

Recycling

With plastics, Geberit primarily uses virgin material. The search for suitable, high-quality regranulate from external plastic waste (post-consumer waste) is, however, an integral part of the Group's procurement strategy. In terms of the material Acrylonitrile Butadiene Styrene (ABS), a suitable alternative made of 100% recycled material was found. This alternative is based on high-quality plastic waste from the electronics industry. According to the supplier, the manufacture of this regranulate consumes over 80% less energy compared to the manufacture of a tonne of new petrochemical-based plastic, while releasing around four tonnes less CO<sub>2</sub> per tonne of regranulate into the atmosphere. In 2024, 846 tonnes of ABS regranulate (previous year 792 tonnes) were used for various components in exposed and concealed cisterns, the mounting frame for actuator plates, and in the plastic flush guide of WC ceramic appliances. Other high-quality recycled plastics (post-consumer waste) include polyethylene (LDPE) and polypropylene (PP), with annual volumes of 30 tonnes and 10 tonnes, respectively (previous year 49 tonnes, 2 tonnes).



In the reporting year, 730 tonnes of plastic waste had to be disposed of externally (previous year 680 tonnes). At the same time, 7,400 tonnes of plastic waste were either recycled directly on-site or ground in a decentralised mill and fed back into the production process.

Raw materials are also recycled internally and fed back into the process in ceramic production. The recycling rate for the ceramic slip is 5 to 10% and 20 to 40% for the glaze, corresponding to around 23,900 tonnes in total in the reporting year.

Reuse of products and packaging materials

Due to their long service life and the way in which they are installed, Geberit products can be reused or recycled to a very limited extent. Recyclability can be improved by using recyclable thermoplastics instead of non-recyclable duroplast plastics.

The company has been following a new packaging strategy since 2023. The goal is to reduce the amount of packaging material while also increasing the share of recycled material, without affecting the stability and quality of the packaging. The first results from this strategy can be seen on the shower toilet. The packaging was standardised and simplified in the reporting year, allowing the amount of packaging used to be reduced by a third. Additionally, the packaging of the Sigma01, Sigma20 and Sigma30 actuator plate models was optimised and the amount of material used reduced.

**Waste**

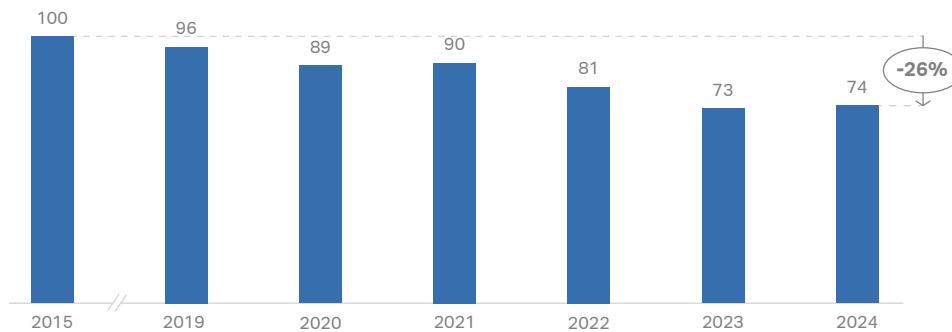
Waste occurs along Geberit’s entire value chain: during the manufacture of purchased raw materials, in connection with semi-finished and finished products, during transportation and production, as well as during the installation and use of products right through to their ultimate disposal when a building is renovated or dismantled.

The influence on production waste at suppliers is limited. However, by complying with the → Code of Conduct for Suppliers, suppliers undertake to reduce the quantity of waste they produce. The company has greater control over packaging waste generated during the delivery of raw materials and semi-finished products. For example, agreements can stipulate that reusable packaging is used instead of disposable packaging, or that silo deliveries are made rather than supplying goods in sacks.

The greatest leverage for reducing waste can be found in production. According to the corporate life cycle assessment, waste disposal in production accounted for 2.7% of the overall environmental impact. Since the reference year 2015, Geberit has been able to reduce production waste by 26%, see figure:

**Reduction of waste volumes in production since 2015**

in percent, indexed 2015 = 100



Waste is strictly minimised at the production plants. The priority is on avoidance and reduction, followed by sorting and recycling, either internally or externally. If this is not possible, waste is used for energy recovery in incineration plants or disposed of in an inert waste landfill. Hazardous waste requiring special treatment is avoided wherever possible, as is waste destined for mixed waste landfills. As part of a circular economy approach, efforts are being made to use waste as by-products for other processes. The quantity and type of waste generated depends to a large degree on the relevant production process. The most important production processes at Geberit are:

1. **Plastics processing** (injection moulding, blow moulding, extrusion): Primarily generates plastic waste, most of which is recycled internally, either directly at the machine or via a mill. The proportion depends on the manufacturing process, see → Resources and circular economy > Recycling.
2. **Metalworking** (bending, stamping, drilling, welding, forming): Primarily generates metal waste, which is recycled externally, as well as lubricating oils and emulsions.
3. **Manufacture of bathroom furniture**: Primarily generates wood waste that can be recycled externally.
4. **Ceramic production**: This process generates the largest volume of waste, including fired ceramic appliances, mineral sludge and plaster. Options for reuse are being explored, such as using fired ceramic in brick or road construction. Modern facilities, such as high-pressure casting systems, help reduce raw material consumption and plaster waste. In 2024, 6,200 tonnes of plaster were delivered to the cement industry, which reduced the amount of waste sent to landfill.

Geberit also aims to minimise the volume of packaging waste for customers, see [→ Resources and circular economy > Reuse of products and packaging materials](#).

Construction site waste arises during the installation of various products, such as pipe sections, protective caps, pressing indicators or parts of prewall systems. This waste is disposed of by the plumber or by waste management at the construction site. Since 2021, the FlowFit supply system has allowed Geberit to offer the possibility of returning protective caps and pressing indicators for further use.

Very little waste is generated during product use, as the products are durable, low-maintenance and easy to repair. Typical waste includes used filters, batteries or defective components.

Renovation generates waste that is often difficult to recycle, such as calcified pipes or composite components. Used electrical equipment is taken back in accordance with the WEEE Directive (Waste Electrical and Electronic Equipment).

Product disposal occurs locally, and quantities are not recorded centrally.

**Key figures waste**

The total volume of waste (including external recycling) amounted to 61,789 tonnes in 2024, of which 78.7% was recycled (previous year 75.8%). 21.3% was disposed of in a landfill or incinerated.

The total amount includes 1,478 tonnes (previous year 1,227 tonnes) of hazardous waste, of which 43% (previous year 48%) was disposed of by incineration and 57% (previous year 52%) was able to be recycled.

Key figures concerning waste by category are provided at [→ Tables of key figures > Environmental matters](#).

**Eco-design and products**

**Management approach**

The use of natural resources and competition for increasingly scarce raw materials are steadily increasing worldwide. The production of high-quality, durable sanitary products, particularly the production of ceramic appliances, is resource-intensive.

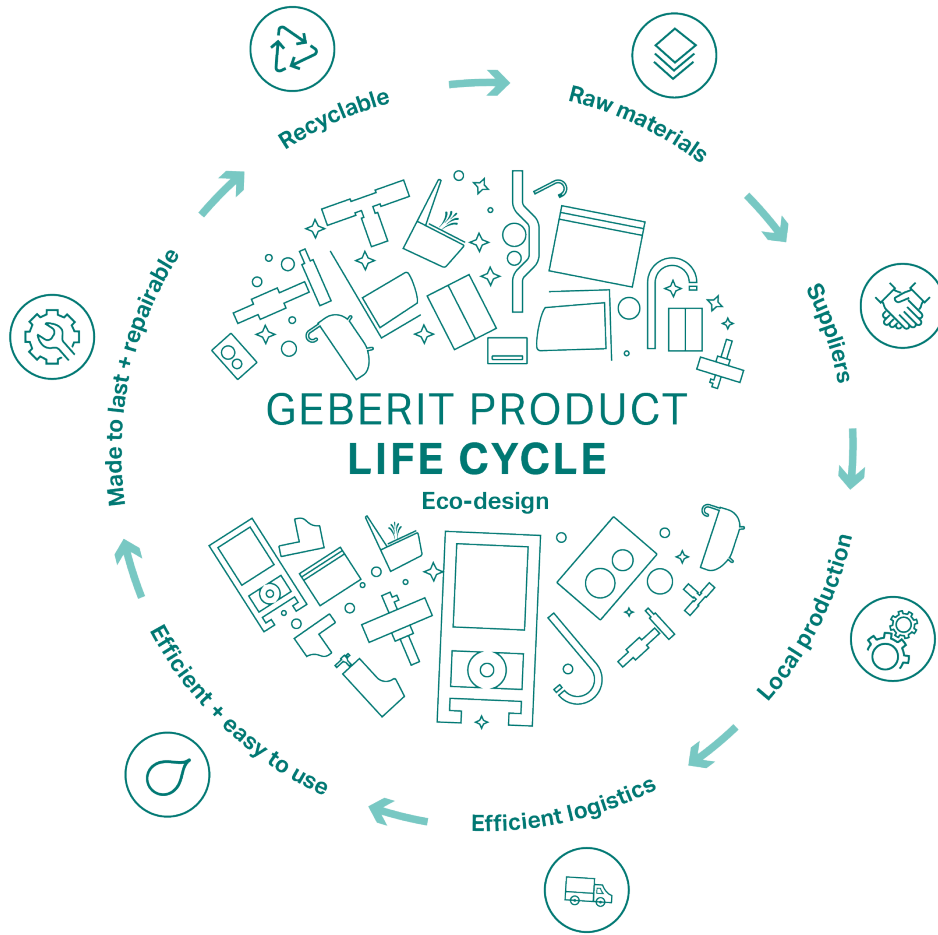
Impacts, risks and opportunities

The consumption of finite raw materials, semi-finished products and finished products reduces the availability of (finite) resources. Furthermore, waste disposal along the entire value chain generates various emissions into the environment. The use of recycled materials could reduce the dependency on newly extracted or manufactured materials as well as waste volumes. However, the use of recycled materials entails risks for the company. On the one hand, the availability of recyclates is limited; on the other hand, their use carries the risk of a loss of quality and higher scrap rates.

High-quality, durable products are therefore the most important lever for Geberit in order to create added value for customers, society and environmental protection. The product design significantly impacts water, energy and resource consumption in both product manufacturing and the use phase.

All products have been developed consistently in line with the eco-design principle since 2007: seen across the entire life cycle – from obtaining the raw materials right through to disposal – each new product or product development should be better than its predecessor from an ecological perspective, and all without sacrificing on quality, functionality or durability. Eco-design covers all stages of the product life cycle and thus contributes to the circular economy, as can be seen in the figure.

Eco-design as a principle in product development at Geberit



In addition to selecting the most suitable materials and the continuous search for pollutant-free alternatives and resource-saving design, Geberit products are also characterised by their outstanding durability. Their service life often exceeds 50 years, for example in the case of plastic drainage pipes. They can be cleaned, maintained and repaired easily. Furthermore, the Swiss Group ensures the flush functionality of concealed cisterns for 50 years, meaning that the corresponding spare parts remain available for this duration (excluding specific functionalities of electronic products). The 25-year spare parts availability for a significant proportion of the rest of the product range also makes an important contribution to product longevity. In addition, a large proportion of the ceramic products come with a lifetime guarantee. Another quality feature of newly developed products and components is backwards compatibility. This means that older products can be upgraded with new components and functions (such as fill and flush valves, for example). All of these aspects play a decisive role in minimising the use of energy and resources, increasing the service life and useful life of the products, and closing material cycles. The packaging is also optimised as part of the eco-design process by using less material and continuously increasing the proportion of recycled materials.

## Activities and examples

Since 2007, more than 200 eco-design workshops have been held as part of new and ongoing product development by the end of the reporting year. Environmentally relevant data is collected for future use and made available for digital planning via → [BIM \(Building Information Modelling\)](#).

Current product examples:

- Acanto WC with TurboFlush – improved flushing-out performance thanks to optimised ceramic hydraulics, with minimal water consumption.
- The packaging of the newly introduced Alba shower toilet, as well as the Sela and Mera shower toilet models, has been reduced by about one-third. The smaller packaging enables more efficient stacking. For example, eight units of the Sela model can now be transported per pallet instead of the previous four. At the same time, around 450 g of paper per product is saved through the digitalisation of product documentation.
- Dual-flush units type 208 and type 212 for cisterns – flexible setting of the flush volume, backwards-compatible and allows for optimum flushing-out of the WC pan with minimal water consumption.
- Fill and flush valves for floor-standing WCs in the Nordic markets – with flush volumes of up to 4/2 litres and the share of plastic regrain used exceeding 50%.
- Constant expansion of the range of rimless WC and urinal ceramics. The rimless design helps to simplify cleaning and cuts down on cleaning agents.
- ProTect Silent acoustic insulation panel for the prewall – fewer resources used compared with standard construction, good recyclability, and 60% of the material used comes from recycled PET bottles.
- SuperTube optimised building drainage system – lack of a ventilation pipe helps save materials and space in the building.
- The flow-optimised FlowFit piping system for drinking water and heating applications is ergonomically optimised. Only non-halogenated insulation materials are used for pre-insulated pipes.

## Innovations and patents

Geberit makes significant investments in its own research and development. In 2024, 33 new patents were applied for, bringing the total to 163 in the last five years. For the development of new products and technologies, the company invested CHF 74 million (2.4% of net sales) in the reporting year, slightly more than in the previous year (CHF 70 million). Additionally, investments were made in tools and machinery for the manufacture of new products. The research and engineering teams use state-of-the-art technologies. Worthy of particular mention is the Building Technology and Acoustics Laboratory, which is designed for practical tests and measurements in the fields of statics and architectural acoustics. To achieve this, the four-storey building was acoustically isolated from the environment. The building's design allows for multi-storey test installations, such as those for the SuperTube drainage system.

## Environmental product declarations

Since 2012, the Group has been creating environmental product declarations (EPD) for individual products. These declarations for construction products in accordance with the European standard EN 15804+A2 present relevant, comparable and verified environmental data on products in a transparent manner. They are valid for five years and can be used for certification systems for sustainable building such as LEED (Leadership in Energy and Environmental Design).

By the end of the reporting year, the following products had a valid EPD: AquaClean Alba, Mera and Sela shower toilets, ceramic appliances, PE drainage pipes and fittings, Silent-db20, Silent-PP and Silent-Pro, FlowFit drinking water pipes and fittings, Mapress Stainless Steel, the Duofix WC installation element and the Sigma 01/10/20/30 actuator plates.

This means that products with an EPD now account for 42% of Group sales.

## Labels

Geberit also advocates the economical use of water beyond processes and products. In 2017, the company was involved in the establishment of the Unified Water Label Association (UWLA; formerly European Bathroom Forum). The UWLA water label aims to support customers in the selection of resource-efficient products. The Group is committed to establishing clear assessment criteria that enable effective differentiation of water-saving products and contribute to achieving the EU targets for resource efficiency.

Wood from certified sustainable sources is used for around 96% of Geberit bathroom furniture.

For an overview of product development topics, see → [Business Report > Business and financial review > Financial Year 2024 > Innovation](#). For an overview of new products, see → [New products](#). For information on product quality and compliance, see → [GRI 416](#) and → [GRI 417](#).

## Production and logistics

### Management approach

The Geberit Group operates 26 plants, 22 of which are located in Europe, two in the USA, one in China and one in India. The number of plants remained unchanged compared to the previous year. The 26 plants fall into the following three categories depending on the processed materials and production technologies:

- Ceramics (10 plants)
- Plastics & Metal (12 plants)
- Composites & Metal (4 plants)

The most important production processes at Geberit are:

- Plastics processing (injection moulding, blow moulding, extrusion)
- Metalworking (bending, stamping, drilling, welding, forming)
- Manufacture of bathroom furniture (wood forming)
- Ceramic production
- Installation

Group logistics comprises the logistics centre for installation and flushing systems and piping systems in Pfullendorf (DE) as well as a decentralised network of 13 European distribution sites for ceramic appliances and bathroom furniture. Geberit does not have its own transport fleet, having outsourced this to external transport service providers.

Impacts, risks and opportunities

Fluctuations in demand pose major challenges for the production network. Operational flexibility while maintaining strategic stability is therefore very demanding for both the plants and employees. When volumes decline, the time is used to optimise processes and improve energy and material efficiency. In addition, continuous investments are made in specialisation and automation to ensure long-term growth.

The system of intercompany logistics and distribution logistics plays a key role in reducing the environmental impact in logistics.

### Management system

All production plants and the logistics centre in Pfullendorf (DE) are certified in accordance with ISO 9001 (quality), ISO 14001 (environment) and ISO 45001 (occupational health and safety). In addition, five German plants (Pfullendorf, Langenfeld, Lichtenstein, Haldensleben and Wesel) are certified according to ISO 50001 for energy management.

The production processes are geared to the principle of flow production. Maximum efficiency and flexibility are targeted in this way, which is reflected in the reliable, timely supply of products to customers and savings in important resources such as working time and materials. The Geberit Production System (GPS 2.0) is the guideline for production processes in which the principles for efficient manufacturing are summarised.

In logistics, the focus is on collaborating with transport service providers to reduce emissions. Partners agree to actively support Geberit in its efforts to use energy and packaging material efficiently and to reduce emissions. Developed in 2010 and continuously expanded since then, the logistics calculator facilitates the annual capture of data on the vehicle fleet composition, transportation performance and fuel consumption of all transport service providers, as well as the preparation of the eco-balance.

### Key figures and measures

In ceramic production, fully automated pressure casting cells and an energy-efficient tunnel kiln were installed. Sites such as Ekenäs (FI) and Bromölla (SE) were further specialised, and automation was promoted at the Polish plants. For examples of improvements in energy efficiency in production, see [→ Energy and CO<sub>2</sub> > Reduction measures in production](#).

Despite challenges in Pfullendorf during the first half of the year, logistics ensured product availability throughout the year. Since 2015, Geberit has improved the eco-efficiency of its logistics operations (environmental impact per tkm) by 37%.

For examples of improvements in energy efficiency in logistics, see [→ Energy and CO<sub>2</sub> > Reduction measures](#).

For further information, see [→ Business Report > Business and financial review > Financial Year 2024 > Production and → Business Report > Business and financial review > Financial Year 2024 > Logistics](#). For the eco-balance of logistics, see [→ Energy and CO<sub>2</sub> > Energy consumption and energy intensity](#).

## Tables of key figures

### Environmental matters

| GRI 301-1 | GRI 302-1 | GRI 302-4 | GRI 303-3 | GRI 303-4 | GRI 305-1 | GRI 305-2 | GRI 305-3 | GRI 305-6 | GRI 305-7 | GRI 306-3  
 | GRI 306-4 | GRI 306-5 |

#### Environmental impact

	2024 Million UBP	2023 Million UBP	Deviation %
Electricity	49,354	48,372	2.0
Combustibles	133,766	130,698	2.3
Fuels	18,945	20,056	-5.5
Disposal	5,595	3,325	68.3
Solvents	776	990	-21.6
Water and waste water	1,157	1,153	0.3
<b>Total</b>	<b>209,593</b>	<b>204,594</b>	<b>2.4</b>

Environmental impact measured in eco-points (UBP) according to Swiss ecological scarcity method (version 2021), based on Ecoinvent data (version 3.8) and local electricity mix (market-based)

#### Material usage

	2024 Tonnes	2023 Tonnes	Deviation %
Raw material plastics	69,379	68,976	0.6
Raw material metal	60,733	55,674	9.1
Raw material mineral	153,816	149,940	2.6
Other raw materials	161	94	71.3
Semi-finished products	54,214	52,694	2.9
Finished products	53,682	54,146	-0.9
<b>Total</b>	<b>391,985</b>	<b>381,524</b>	<b>2.7</b>

#### Energy consumption

	2024 GWh	2023 GWh	Deviation %
<b>Electricity</b>	<b>206.7</b>	<b>198.9</b>	<b>3.9</b>
<b>District heating</b>	<b>15.2</b>	<b>15.6</b>	<b>-2.5</b>
<b>Combustibles</b>	<b>404.0</b>	<b>393.7</b>	<b>2.6</b>
Natural gas	329.4	319.8	3.0
Biogas	6.7	6.3	7.4
Liquified petroleum gas (LPG)	67.3	66.8	0.8
Diesel for electricity generation	0.6	0.3	79.5
Heating oil extra light	0.02	0.50	-96.5
<b>Fuels</b>	<b>24.0</b>	<b>25.2</b>	<b>-4.8</b>
<b>Total</b>	<b>649.9</b>	<b>633.4</b>	<b>2.6</b>

### Electricity mix

2024	GWh	Renewable %	Fossil %	Nuclear %	Others %
Europe	58.4	42.7	36.3	17.9	3.1
USA	4.9	10.1	64.4	25.4	0.1
China	6.0	30.1	66.5	3.4	0.0
India	2.8	21.7	75.8	2.5	0.0
Green electricity	134.6	100.0	0.0	0.0	0.0
<b>Total</b>	<b>206.7</b>	<b>78.5</b>	<b>14.8</b>	<b>5.8</b>	<b>0.9</b>

Calculation based on local electricity mix (market-based)

2023	GWh	Renewable %	Fossil %	Nuclear %	Others %
Europe	57.4	45.3	35.1	17.9	1.7
USA	4.8	7.3	67.1	25.4	0.2
China	5.6	30.1	66.5	3.4	0.0
India	2.8	21.2	76.2	2.6	0.0
Green electricity	128.3	100.0	0.0	0.0	0.0
<b>Total</b>	<b>198.9</b>	<b>78.9</b>	<b>14.7</b>	<b>5.9</b>	<b>0.5</b>

Calculation based on local electricity mix (market-based)

### Water

	2024 m <sup>3</sup>	2023 m <sup>3</sup>	Deviation %
Drinking water	298,835	266,841	12.0
Well water	382,466	377,318	1.4
River and lake water	192,593	199,260	-3.3
Rain water	6,865	6,759	1.6
<b>Total</b>	<b>880,759</b>	<b>850,178</b>	<b>3.6</b>

### Waste water

	2024 m <sup>3</sup>	2023 m <sup>3</sup>	Deviation %
Domestic waste water	161,037	166,113	-3.1
Process water ceramic	498,376	466,764	6.8
Other waste water	10,921	12,974	-15.8
<b>Total</b>	<b>670,334</b>	<b>645,851</b>	<b>3.8</b>

## CO<sub>2</sub> emissions

	2024 Tonnes	2023 Tonnes	Deviation %
<b>Scope 1</b>	<b>93,827</b>	<b>91,724</b>	<b>2.3</b>
Combustibles	86,642	84,543	2.5
Fuels	6,439	6,864	-6.2
Process emissions	746	317	135.0
<b>Scope 2</b>	<b>30,148</b>	<b>29,290</b>	<b>2.9</b>
Electricity	29,841	28,985	2.9
District heating	307	305	0.9
<b>Scope 1 and 2<sup>1</sup></b>	<b>123,975</b>	<b>121,014</b>	<b>2.4</b>
<b>Scope 3</b>			
Purchased materials	577,357	555,619	3.9
Provision of combustibles and fuels	23,923	23,653	1.1
Business flights	871	695	25.4
Intercompany and distribution logistics	52,993	52,815	0.3
Use of sold products <sup>2</sup>	45,547	38,152	19.4
Disposal of sold products	230,218	219,151	5.0

CO<sub>2</sub> emissions calculated according to IPCC 2013, based on Ecoinvent data (version 3.8) and local electricity mix (market-based)

<sup>1</sup> Including 3,267 tonnes of CO<sub>2</sub> emissions from rented or leased buildings and vehicles

<sup>2</sup> CO<sub>2</sub> emissions from electricity consumption and warm water generation

## Air emissions

		2024 kg	2023 kg	Deviation %
NO <sub>x</sub>	Direct	68,265	66,775	2.2
	Indirect	84,828	76,149	11.4
	<b>Total NO<sub>x</sub></b>	<b>153,093</b>	<b>142,924</b>	<b>7.1</b>
SO <sub>2</sub>	Direct	76,376	77,660	-1.7
	Indirect	98,537	86,257	14.2
	<b>Total SO<sub>2</sub></b>	<b>174,913</b>	<b>163,917</b>	<b>6.7</b>
NMVOC	Direct	95,187	97,537	-2.4
	Indirect	10,298	9,618	7.1
	<b>Total NMVOC</b>	<b>105,485</b>	<b>107,155</b>	<b>-1.6</b>
Dust (PM10)	Direct	26,588	26,963	-1.4
	Indirect	63,329	58,803	7.7
	<b>Total dust</b>	<b>89,917</b>	<b>85,766</b>	<b>4.8</b>
CFC11 equivalents	Direct	0.0	0.0	0.0
	Indirect	1.7	1.5	9.0
	<b>Total CFC11 equivalents</b>	<b>1.7</b>	<b>1.5</b>	<b>9.0</b>

Calculation based on Ecoinvent data (version 3.8)



**Waste**

	<b>2024</b>	<b>2023</b>	<b>Deviation</b>
	<b>Tonnes</b>	<b>Tonnes</b>	<b>%</b>
To incineration	1,075	1,232	-12.7
To inert waste landfill	9,397	12,435	-24.4
To mixed waste landfill	2,074	437	374.0
To external recycling	47,764	45,282	5.5
To hazardous waste incineration	632	589	7.3
To hazardous waste recycling	847	638	32.8
<b>Total</b>	<b>61,789</b>	<b>60,613</b>	<b>1.9</b>

## Social matters

### Employee attraction and retention

| GRI 2-7 | GRI 2-8 | GRI 2-30 | GRI 401-1 | GRI 401-2 | GRI 401-3 | GRI 404-1 | GRI 404-2 | GRI 404-3 | GRI 407-1 |

#### Management approach

For Geberit, it is imperative to acquire and retain the right employees for the company. The Geberit Group sees itself as an attractive employer with an open corporate culture that offers international development opportunities at the interface between the craft, engineering and marketing and sales sectors, see → [www.geberit.com](http://www.geberit.com) > Career > What we offer.

Employees are the company's most important ambassadors, representing it in daily interactions with customers and many other stakeholders. The core corporate and brand values are defined in the → [Geberit Compass](#). The → [Geberit Code of Conduct](#) serves as an essential guide for ethical, environmentally friendly and socially responsible business practices. An effective compliance system ensures ethical and legally compliant conduct, see → [Corporate culture > Implementation of norms and standards](#) and → [Corporate culture > Compliance with laws and regulations](#).

Impacts, risks and opportunities

The quality of working conditions and the availability of education and further training opportunities can have an impact on individual employees, business success and society as a whole. Attracting and retaining employees is therefore a key issue for Geberit.

Attractive working conditions, fair wages, compliance with working hours and work-life balance can have a lasting impact on employee well-being, productivity and innovative strength. Working conditions significantly affect the private lives of employees and their families. As labour shortages become more widespread, attractive and competitive working conditions, including competitive remuneration, are increasingly important for recruiting and retaining employees. Poor working conditions can lead to lower productivity, high employee turnover or increased skills shortages.

The availability of vocational training and development opportunities affects employee satisfaction and their career prospects. As a company, Geberit contributes in many ways to the continuous improvement and availability of professional skills in society and to the creation of qualified jobs through its training and education programmes. Training and skills development also directly enhance the company's innovative strength and competitiveness. Furthermore, this can help reduce employee turnover and lower recruitment costs in a competitive job market by allowing internal talent to fill positions. A lack of or insufficient training opportunities can reduce product and process quality over time, leading to negative consequences for the company's innovative strength, productivity and competitiveness.

#### Management system

Geberit strives to offer jobs of the highest quality. The corporate culture is characterised by a simple, functional organisation as well as a high degree of personal responsibility. In this way, every employee is motivated to exploit their own potential to the full and contribute to the success of the company.

The responsibility for all material aspects related to employee recruitment and retention within the Geberit Group lies with the Head Corporate Human Resources, who reports directly to the CEO.

Working conditions and rights

The right to join forces for common aims and purposes – particularly in the form of unions – is a human right. It is therefore one of the fundamental rights of the employees within the Geberit Group – regardless of the respective national circumstances. Not all countries in which the Group is present have legal regulations governing freedom of association. As a principle of fairness and respect for its employees, Geberit gives this personal right of the employees a higher priority than the economic risk of a strike.

Employees are completely free to join trade unions, associations and similar organisations. No rights with respect to exercising freedom of association or collective bargaining as defined in the ILO core labour standards and the UN Global Compact are subject to restriction at the Geberit Group. Measures such as regular meetings as part of the Geberit Europe Forum support exchanges between our employee representatives.

Working conditions, such as the maximum number of working hours, are governed in accordance with legal requirements on a country-specific basis. Employees enjoy attractive employment conditions, which was confirmed by the employee survey conducted in 2021. The results show that the employees demonstrate an above-average level of both motivation and loyalty. The next global survey will be carried out in 2025. In the meantime, surveys will be carried out on a local basis. For further information, see → [Business Report > Business and financial review > Financial Year 2024 > Employees](#).

## Training and education

New employees are introduced to the company and its products through various job orientation programmes on joining the company. The programmes range from individually designed introduction talks in various departments to the multi-day Welcome to Geberit course that provides practical knowledge in small groups.

A standard Performance assessment, Development and Compensation process has been in place since 2012. At the end of 2020, a new performance management process ("valYOU") was successively launched for performance assessment, professional development, succession planning and compensation management. valYOU serves as the standard for all employees at the Geberit Group.

Training apprentices is of great significance for the company. Young people can start their careers in the company with a commercial, industrial or technical apprenticeship. The aim is to impart all the skills that are required for apprentices to pursue their chosen careers in a professional, independent and responsible manner. State-of-the-art digital learning methods are used here. The apprentices are already given the opportunity to get practical insights at other sites during their training. During a six-month assignment at a Geberit site abroad, they work on various projects or support day-to-day business there. Geberit is convinced that experience abroad and the transfer of know-how are an advantage for both young employees and the company alike, see → [www.geberit.com/career/apprentices](http://www.geberit.com/career/apprentices).

Partnerships with universities and institutes were further intensified in order to counteract the increasing skills shortage. The local companies are in contact with institutes of technology and universities regarding project-related collaborations to supervise Bachelor and Master theses and to gain students for internships. Geberit is also part of international engineer networks such as UNITECH, which unites renowned European universities, corporate partners and engineering students, see → [www.geberit.com/career/students-and-graduates](http://www.geberit.com/career/students-and-graduates).

For further information, see → [Business Report > Business and financial review > Financial Year 2024 > Employees](#).

### Key figures employment

At the end of 2024, the Geberit Group employed 11,110 staff worldwide. This represents an increase of 163 people or 1.5% compared to the previous year. The increase is due to capacity adjustments in the areas of production and logistics due to the higher volumes compared to the previous year, as well as various growth initiatives in developing markets. At Geberit, there are no workers who are not employees according to the GRI definition – i.e. individuals who are not employees but whose work is controlled by the company. For a detailed breakdown of key workforce figures, see → [Tables of key figures > Social matters](#). For more information on apprentices and interns, see → [Employee attraction and retention > Key figures on education and further training](#) and for information on the engagement of workshops for people with disabilities, see → [Social responsibility](#).

Employees work at the company for a long time, averaging 12.2 years of service. The average fluctuation rate (in terms of employees with permanent contracts, without natural departures and long-term leaves of absence) was 6.0% (previous year 7.2%). Including natural departures, it was 7.8% (previous year 9.4%). For key figures on fluctuation by age group, gender and region, see → [Tables of key figures > Social matters](#).

### Key figures on working conditions

#### Collective agreements

There are currently 8,888 employees (corresponding to 78% of the workforce) who are covered by collective agreements (e.g. collective labour agreements, wage agreements). In Germany, Austria, Switzerland, France, Italy, Finland, Sweden, Poland and Ukraine, around 90% of employees are subject to a collective labour or wage agreement. There are no collective agreements with employees in place in the USA. The employment conditions of employees who are not covered by collective agreements are also in line with market standards.

No violations of the guarantee of freedom of association and collective bargaining were identified in the reporting year.

#### Salaries and social benefits

In 2024, personnel expenses amounted to CHF 786 million (previous year CHF 750 million). In addition, employees were once again able to take part in share participation plans at attractive conditions, see → [Financials > Financial Statements Geberit Group > Notes > Note 17](#) and → [Remuneration Report](#). In the reporting year, 2,800 employees took part in the employee participation plan. This corresponds to a participation rate of 27.3% (previous year 27.2%). As of 31 December 2024, a total of 4,642 employees were Geberit shareholders.

In principle, full-time and part-time employees are entitled to the same benefits. However, employees with temporary contracts are not always entitled to the same benefits as permanent employees. For example, employees in Switzerland with temporary employment contracts of less than three months are not insured in the pension fund. Employee benefits are aligned with country-specific standards.

#### Parental leave

Geberit implements the currently applicable legal framework conditions. It also attempts in individual cases to find solutions that are as suitable as possible for the affected person and their team.

100% of all permanently employed women are entitled to paid maternity leave. 141 or 6.0% permanently employed women made use of paid maternity leave in 2024. Of these, 60% or 84 women returned following their parental leave. 100% of them were still employed by the company twelve months after their return to work.

95% of all permanently employed men are entitled to paid paternity leave. In countries like the UK, India and the USA, employment law does not provide for paternity leave. 259 or 3.6% permanently employed men made use of paid paternity leave in 2024. Of these, 95% or 247 men returned to work following their parental leave, and 100% of them were still employed by the company twelve months after their return to work.

#### Key figures on education and further training

In everyday working life, the personal and professional development of each individual employee is encouraged in a variety of ways. This covers all areas of work, functions and age groups.

95% of all employees took part in appraisal interviews in 2024 at which development opportunities were also identified and discussed. As part of the standard global "valYOU" process on Performance assessment, Development and Compensation, supervisors and employees discuss performance and agree objectives at least once a year.

#### Internal and external events

In the reporting year, employees across the Group attended on average 14.0 hours of internal and external education and further training (previous year 14.5 hours). For key figures by gender and executive level, see → [Tables of key figures > Social matters](#).

#### Development programmes

As part of the leadership development programme developed with an external training provider, other local initiatives focussing on leadership and development topics were launched at three companies in 2024 with the goal of further strengthening leadership skills and establishing a consistent management culture.

The internal development programmes GROW and LEAD identify talents in the company in order to prepare them for their next career step. The programme includes topics such as strategy, leadership and the management of change processes. Issues investigated as part of project work are geared towards strategic tasks of relevance to Geberit and provide the decision-makers involved with concrete bases for action. In the reporting year, around 100 employees took part in these programmes – including 30 women. The internal development programmes are intended to help fill at least half of all vacant managerial positions with internal candidates. In 2024, this was achieved for 63% of all Group management vacancies (previous year 89%).

The Group has been conducting the Operations Development Programme (ODP) since 2020. It is aimed at talented external and internal junior managers in the area of operations (production and logistics). The aim is to recruit internationally mobile people with a technical background or who have studied engineering and who, in the medium term, should take up a managerial position at the company.

In the reporting year, the company also launched the Sales Development Programme (SDP) in the pilot market Germany. This is aimed at talented prospects in marketing and sales with an economics or technical background. The goal is for participants who successfully complete the programme to be able to take on a management position at one of the sales sites.

#### Vocational training and internships

In 2024, 283 apprentices (previous year 274) were employed. The transfer rate to a permanent employment relationship was 63% (previous year 65%). Furthermore, 120 internships were made available and 19 Bachelor and Master theses supervised (previous year 124 and 24).

For further information on apprentices and interns, see → [Employee attraction and retention > Training and education](#).

## Diversity and equal opportunity

| GRI 2-21 | GRI 405-1 | GRI 405-2 | GRI 406-1 |

### Management approach

Geberit supports diversity, offers all employees the same opportunities and strives towards finding the best candidate for every position. A strong emphasis is placed on the promotion of diversity and equal opportunities, and to creating an inclusive culture that enables all employees to develop their full potential in the company.

Impacts, risks and opportunities

With a non-discrimination approach that extends beyond the prevention and sanctioning of discrimination, Geberit contributes to the elimination of social and systemic inequalities. In this way, the company also strengthens its reputation, its employer brand and its corporate culture.

A heterogeneous workforce with a positive attitude towards diversity can increase employee motivation and retention and reduce employee turnover. Employee diversity also creates recruitment opportunities (internal and external). Furthermore, diverse teams can appropriately meet the needs of different customer groups and develop customised products and services for end users that can result in a competitive advantage. On the other hand, misconduct can weaken motivation and cause mental health challenges for employees. Most risks are related to higher costs. For example, creating inclusive workplaces comes with higher personnel costs.

### Management system

The company is committed to diversity and equal opportunity – irrespective of gender, ethnic origin, skin colour, age, religion, nationality or other possible grounds for discrimination. This is ensured worldwide as part of the annual review of the [→ Geberit Code of Conduct](#) and is an integral part of the corporate culture.

Geberit pursues a fair and non-discriminatory employment practice. Recruitment, training courses and promotions depend on individual experience, as well as skills and potential regarding the requirements of the position in question. In order to ensure equal pay, the proven Korn Ferry Hay method for job evaluation and salary benchmarking is used. All positions are summarised in a Group-wide grading system. The resulting classifications form the basis for determining remuneration. In this way, gender-independent and fair salary structures are ensured.

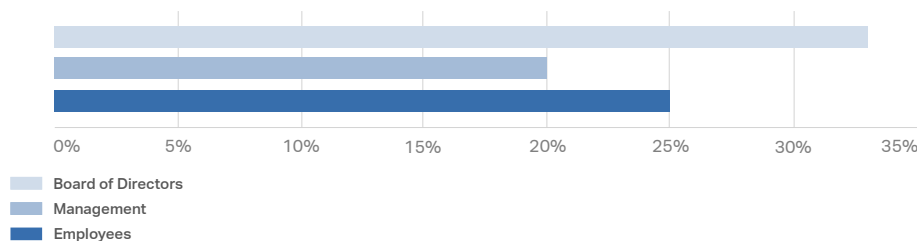
### Key figures and measures

Diversity of governance bodies and employees

At the end of 2024, Geberit employed 75% men and 25% women (previous year 76% and 24%). As is typical for the industry, the proportion of female employees varies depending on function. While this figure is around 45% in both Finance and Marketing, it is lower in Sales at around 25%. The reason for the lower proportion of female employees in Sales is the generally very low number of female plumbers, who are the main customers. The share of female plumbers in Switzerland, for example, is around 3%. The proportion of female employees in management positions was 20% (previous year 19%). The six-member Board of Directors has two female members.

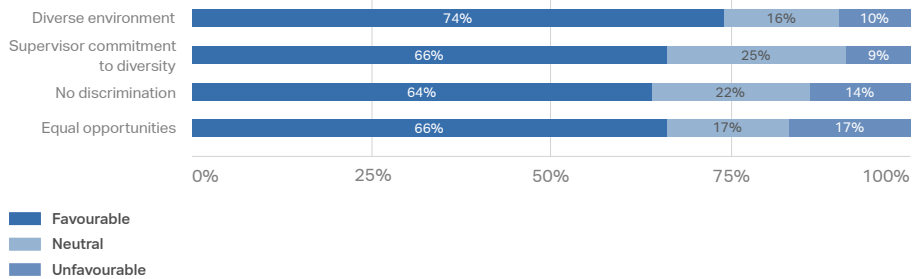
### Proportion of female employees by management level

2024



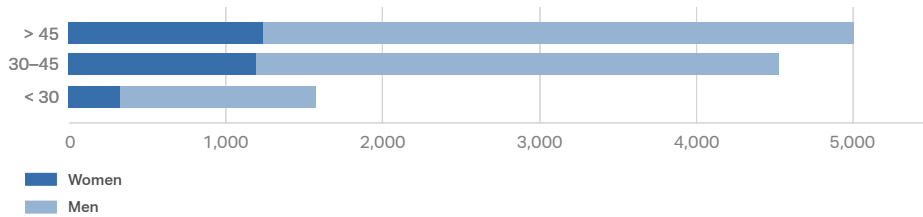
In a representative survey carried out in 2022, a total of 74% of employees stated that the company has a diverse corporate culture in place. 66% of employees confirmed that their supervisors show an active engagement or commitment towards diversity. 64% confirmed the presence of discrimination-free surroundings at Geberit, while 66% confirmed that the same opportunities are offered to all, see figure:

**Survey on diversity  
2022**



In terms of the age structure of the workforce, the company also aims to have a good mixture of ages. At the end of 2024, 14% of the workforce was under 30 years of age, 41% between 30 and 45, and 45% over 45.

**Female/male ratio by age group  
2024**



For key figures on diversity in terms of gender and age structure, see → [Tables of key figures > Social matters](#).

Targeted measures are implemented to increase the proportion of female employees in the workforce and in management. In order to increase the proportion of female employees in management, they are given preference if qualifications are equal. Moreover, qualified internal female candidates are actively encouraged to apply for management positions. At the same time, attempts are made to increase the pool of internal female candidates for management positions through systematic tracking of talented female employees. The internal development programmes GROW and LEAD are explicitly aimed at identifying talented men and women within the company, preparing them for their next career step and supporting them along their path to middle or senior management. In 2024, around 100 employees – thereof 30 women – took part in these programmes. Additionally, Geberit is involved in various initiatives and collaborations with institutions and education programmes in order to recruit more women from the STEM areas (science, technology, engineering and mathematics). For example, the company supports the Swiss educational initiative Smartfeld, where children, young people and school classes explore STEM subjects in a hands-on way and learn how they are applied in everyday life through workshops and courses. Since its launch in 2017, around 15,000 students have taken part in Smartfeld workshops and activities.

In addition to the goal of increasing the proportion of female employees in management positions, the general aim is to have heterogeneous teams reflecting a variety of perspectives, experiences and backgrounds. In order to improve the work-life balance across the entire company, support is given to employees who wish to work part time. In countries where part-time working models are in demand, vacancies are usually advertised with a workload of 80 to 100%. Job-sharing models are also offered. Mothers and fathers in Switzerland are entitled to parental leave that goes beyond the legal minimum.

The position of the Geberit Group as a responsible and attractive employer is to be further reinforced. Based on the aforementioned strategic review on the topic of diversity and equal opportunity, the company's commitment towards an inclusive working environment has been reinforced across the Group. The defined key topics "Equal opportunity and the reconciliation of working, family and private life" should be further expanded with local measures in order to take country-specific regulations and perspectives into account. For example, maternity and paternity leave will be extended by four and two weeks respectively for all companies in Switzerland from 2025. Additionally, financial support for childcare during the school

holidays will also be introduced. Group-wide key figures on diversity will also be defined from 2025 as part of personnel reporting and controlling.

Non-discrimination in the remuneration policy

The ratio of the annual remuneration paid to the highest-paid employee to the average annual remuneration of all employees (excluding the highest-paid employee) based on the average full-time equivalents (FTEs) was 57.6.

In the reporting year, the percentage increase in the annual remuneration of the highest-paid employee was 12.1 times higher than the average percentage salary increase for all employees (calculated on the basis of full-time equivalents, excluding the highest-paid employee).

Structured, regular surveys at the local Geberit Group companies confirm that there are no differences between the basic salaries of women and men. Additionally, an equal pay analysis carried out in 2021 at all Group companies in Switzerland confirmed that equal pay between female and male employees is upheld. These results were audited and confirmed by the certified auditors PwC.

Inclusion

Geberit sees the integration of disadvantaged people in the labour market as part of the company's social commitment. An inclusive culture is cultivated in which jobs are created for people with disabilities. At the end of 2024, 255 (in FTE) of these inclusive jobs were located directly in the company, which corresponds to 2.3% of the total workforce. In addition, external workshops for people with disabilities are contracted for various assembly and packaging jobs. In the reporting year, the volume of work contracted to external partners was equivalent to 358 FTEs. In total, over 600 people with disabilities worked for the company, which corresponds to 5.3% of the entire workforce. For further information, see → [Social responsibility](#).

Cases of discrimination

According to the annual Group-wide survey of the Code of Conduct, there was one case of discrimination in the reporting year, which is under investigation. Four cases of sexual harassment were also reported. Two individuals were dismissed following internal investigations, and two others were issued with disciplinary warnings. No incidents of bullying were reported.

## Occupational health and safety

| GRI 403-1 | GRI 403-2 | GRI 403-3 | GRI 403-4 | GRI 403-5 | GRI 403-6 | GRI 403-8 | GRI 403-9 | GRI 403-10 |

### Management approach

Occupational health and safety is a high priority at Geberit. The company aims for an accident-free work environment and has established high safety standards to achieve this.

Impacts, risks and opportunities

Occupational accidents impair both the professional career and private lives of those affected, and can have a negative impact on production processes and the productivity of the company. In addition, absenteeism leads to considerable costs and can have a negative impact on the company's reputation. High safety standards, in turn, improve efficiency and the corporate culture.

Although the risk of accidents at the workplace is low in sanitary production, some activities entail an increased risk of accidents, such as lifting heavy loads or handling hazardous substances or hot surfaces. In particular, the production of ceramics carries a potential risk of work-related illnesses such as silicosis (dust disease). A standard threshold for dust emissions has been specified across the Group, which is lower than the respective legally prescribed levels at various sites. Dust emissions are systematically monitored. The results serve as the basis for local corrective measures. The topic is also systematically addressed as part of the Geberit Safety System and certification in accordance with ISO 45001 (occupational health and safety).

Furthermore, the Group participates in the NEPSI programme (The European Network on Silica) as a member of FECS, a suborganisation of Cerame-Unie (European Ceramic Industry Association). This includes monitoring exposure to quartz dust and the implementation of best practices. The company works with the relevant authorities, professional associations and trade unions in each country to address issues such as protective equipment, work inspections, and education and further training.

### Management system for occupational health and safety

Responsibility for occupational health and safety lies with the Sustainability department, which reports directly to the CEO. The implementation of the measures and the definition of further measures at the local level are the responsibility of the individual companies.

Geberit has defined clear targets for occupational health and safety. By the end of 2025, the number and severity of accidents are to be halved compared to 2015. The AFR (Accident Frequency Rate) is to be reduced to a rate of 5.5 occupational accidents, with absences of one working day or more per million working hours. The ASR (Accident Severity Rate) is to be reduced to

below 90 days lost per million working hours. These key figures are regularly reviewed and reported to the Group Executive Board. They are part of the annual appraisal of plant managers.

All production plants and the logistics centre in Pfullendorf (DE) are certified in accordance with the occupational health and safety standard ISO 45001. Safety specialists are available in all plants. In addition, health managers have been appointed in Rapperswil-Jona (CH) and Pfullendorf (DE). A Group-wide Geberit Safety Team continuously develops occupational health and safety and promotes the sharing of best practices. New Group-wide safety standards and a concept for cross-site audits were introduced in 2023. Four audits were carried out in the reporting year.

The Geberit Safety System – which is valid in all production plants, logistics sites as well as in the management company incorporating all Group functions at headquarters in Rapperswil-Jona (CH) – defines processes for promoting the improvement of work processes and workplaces, and specifically focuses on changes in behaviour to prevent accidents. Generally valid principles on occupational health and safety as well as prevention are part of the Geberit → [Code of Conduct](#) and apply to all employees.

#### Risk assessment and investigation of accidents

The risk assessment of workplaces and the systematic investigation of occupational accidents are a central part of the Geberit Safety System and are standardised across the Group. The risk assessment takes place systematically for all relevant workplaces based on a standard method and evaluation matrix. The accident investigation method was revised in the reporting year and will be introduced in 2025 after a test phase.

Every accident is reported, regardless of the employment relationship and accident severity. A standardised investigation takes place for accidents which result in the employee being absent for at least one working day in order to develop preventative measures. Findings from serious accidents are shared across the Group. A software-based solution for capturing and analysing accidents is used in all 26 production plants.

#### Occupational health services

Geberit implements various measures in order to avoid health hazards at the workplace. At several production sites, a company physician is on hand or can be called out if needed. Depending on the risk classification of the particular activity, preventative measures are implemented, which include regular occupational medical examinations in the ceramic plants. In addition, emphasis is placed on noise pollution and ergonomics.

#### Say of employees

96% of all employees worldwide are represented through an occupational health and safety panel or safety committee, in which employer and employee representatives can discuss occupational health and safety issues. These panels are created on behalf of the management and involve all levels of the organisation as well as various specialist roles (including physicians, works council, occupational safety specialists). Employees are also involved in Geberit Safety System processes, such as the risk assessment of workplaces and accident investigations.

#### Training on occupational health and safety

Training sessions on occupational health and safety are held on a regular basis. At Welcome events, new employees are given information about local health and safety regulations. At production and logistics sites, supervisors also hold workplace-specific training sessions on work-related hazards.

In production and logistics, an eLearning programme is used to help employees to correctly identify and rectify danger areas in the workplace. In the reporting year, it was rolled out at seven more plants.

#### Promotion of employee health

Geberit promotes the health and well-being of its employees throughout the Group with various precautionary healthcare programmes and opportunities, such as sports facilities and anti-smoking seminars. Comprehensive healthcare programmes are offered to 82% of the workforce.

Particular emphasis is placed on the ergonomic organisation of the workplace, especially in the ceramics plants. For example, ergonomic improvements are being achieved by optimising the packaging processes for pipes at the plant in Givisiez (CH), increasing the use of robots in Lichtenstein (DE) and Koło (PL), and introducing lifting aids in casting shops at the plants in Gaeta (IT) and Carregado (PT).

In addition, managers are trained in health-conscious management, and reintegration counselling is available to support the return to work of employees after a long-term absence due to illness.



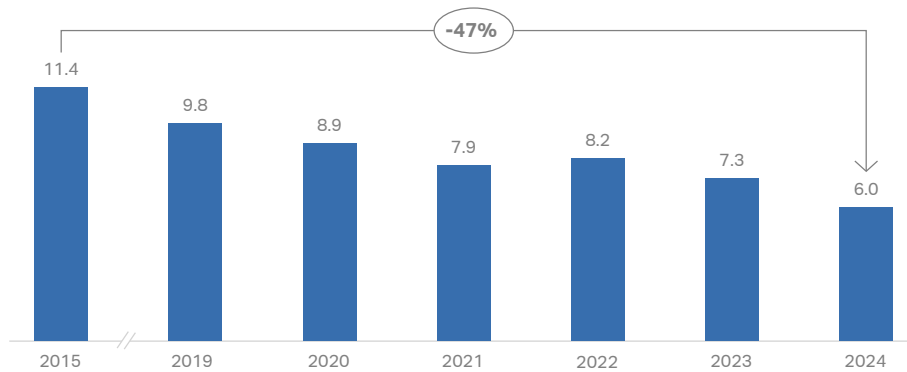
### Accidents and days lost

The company ensures safe and clean workplaces in its production sites by continuously optimising and modernising its plants and processes. This includes measures such as introducing an appliance for deburring sharp sheet edges when manufacturing installation modules, replacing hazardous substances and implementing measures to reduce dust and noise emissions – such as technical noise reduction measures in the Shanghai plant. The effectiveness of the measures is evaluated by standardised reporting on occupational health and safety.

In the reporting year, 111 accidents were recorded (previous year 132) and 2,275 lost working days due to occupational accidents (previous year 2,177). The statistics show only those occupational accidents suffered by employees and apprentices that occurred during working hours or business travel and led to lost working time of one working day or more. The most frequent injuries were bruising to the body and cuts and stab wounds on hands. In the reporting year, the accident frequency decreased to a value of 6.0 (previous year 7.3), which corresponds to a reduction of 17.8%. The accident severity increased by 3.1% to a value of 123.4 (previous year 119.7) in the same period. Since 2015, the AFR has fallen by 47.4% and the ASR by 40.2%.

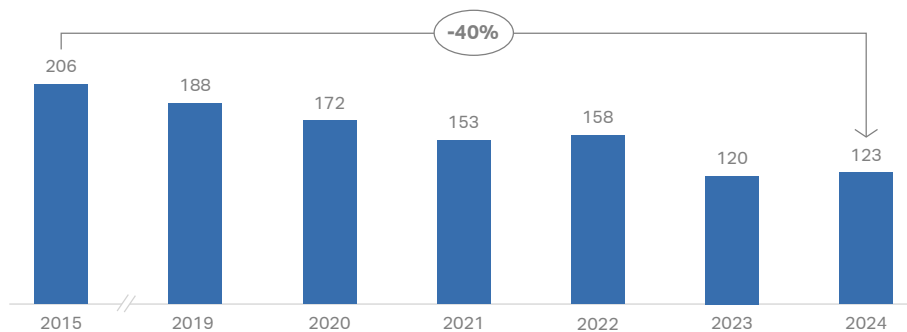
### Accident Frequency Rate (AFR)

Occupational accidents with lost time of ≥ 1 working day per million working hours



### Accident Severity Rate (ASR)

Lost work days per million working hours



In 2024, there was one severe accident and no fatal accidents. Furthermore, the Group-wide absenteeism rate due to accidents and absences due to illness based on regular working hours was 5.2% (previous year 5.2%). Illness-related absences accounted for 98.4% of this rate (previous year 98.4%).

Further key figures can be found under [→ Tables of key figures > Social matters](#).

### Work-related illness

Around 50% of employees in ceramic production are regularly exposed to increased levels of quartz dust. Technical, organisational and personal protective measures are in place, including defined minimum standards for personal protective equipment and hygiene. Geberit makes substantial efforts towards either avoiding the exposure of employees to these risks (e.g. through the installation of additional glazing robots) or minimising this exposure (e.g. through the implementation of silos for micronised silica with direct automatic filling, using low air pressure and extraction devices). Furthermore, the employees regularly undergo occupational medical examinations, including lung checks and X-rays.

## Social responsibility

| GRI 201-1 | GRI 203-1 |

### Management approach

The handling of water is one of Geberit's core competencies. The company sees its key contribution to environmental and socially sustainable development in access to clean drinking water and improving hygienic standards. To do this, it is committed to high-quality products and services, innovation and professional training.

Impacts, risks and opportunities

The Geberit Group takes part in social projects with the goal of contributing to the development of disadvantaged regions. However, if this commitment is not taken seriously, this can give rise to reputation risks. As a result, the company's social commitment focuses on its own key area – access to water and sanitary infrastructure – and is based on long-term partnerships with politically independent social institutions.

### Management system

The strategy for social commitment at the company is based on two central pillars: on the one hand, on creating inclusive employment possibilities both in its own plants and in the immediate vicinity of its sites through the support of neighbouring workshops for people with disabilities (→ Diversity and equal opportunity); on the other, on improving the sanitary infrastructure, plus the promotion of professional training in sanitary technology in countries and regions where the sanitary infrastructure is lacking. The local companies are responsible for collaborations with local workshops. Corporate Communications in collaboration with Geberit International Sales AG is responsible for activities aimed at improving the sanitary infrastructure, hygienic standards and vocational training in poorer countries and regions.

Since 2008, Geberit has been carrying out projects with apprentices in regions with insufficient sanitation, where they renovate sanitary facilities in educational or social institutions under professional supervision. The annual project improves the quality of the sanitary infrastructure on site while also promoting the personal and professional development of the apprentices. The projects contribute to the UN Sustainable Development Goals → [SDG Reporting](#), particularly Goal 6 calling for "equitable access to clean drinking water and basic sanitation".

Since 2024, Geberit has also supported the training programme in Kenya run by the Hilti Foundation and the Swiss foundation Swisscontact. In this programme, young people learn how to become sanitary specialists and electrically skilled persons over a period of two years in line with the Swiss model of dual vocational training – partly at the training centre in Karen near Nairobi, and partly at companies. The high proportion of women of around 25% among all those taking part in the training programme is impressive. With this commitment, the company makes a direct contribution to Goal 4 of the UN Sustainable Development Goals in "ensuring inclusive and equitable quality education" → [SDG Reporting](#).

### Projects and activities

The following projects were launched or continued in the reporting year:

- Ten apprentices from Germany, Austria and Switzerland travelled to Cambodia and renovated the sanitary facilities at Svay Thom Primary School near Siem Reap in collaboration with the NGO "Kamboo Project". In total, they installed twelve new toilets, five urinals and two washbasins from the Bambini series. These will benefit the 1,800 schoolchildren and 80 teachers.
- In Karen near Nairobi, Geberit financed the construction of a training centre for plumbers and provided it with the necessary equipment. The company also supported the local apprentices with scholarships, provided coaching for the teachers and training leads, and contributed to the development of the training programme. In the reporting year, 44 apprentices successfully completed their sanitary training and around 150 apprentices started the training programme.
- Despite the war, Geberit continued its long-standing project for supporting the professional training of plumbers in Ukraine. By mid-2024, 479 people – including 14 women – completed the training programme, with an additional 1,057 people taking part in various further training courses. 585 students started the training programme. Furthermore, 19 vocational schools were supported with material.

### Infrastructure investments and promoted services

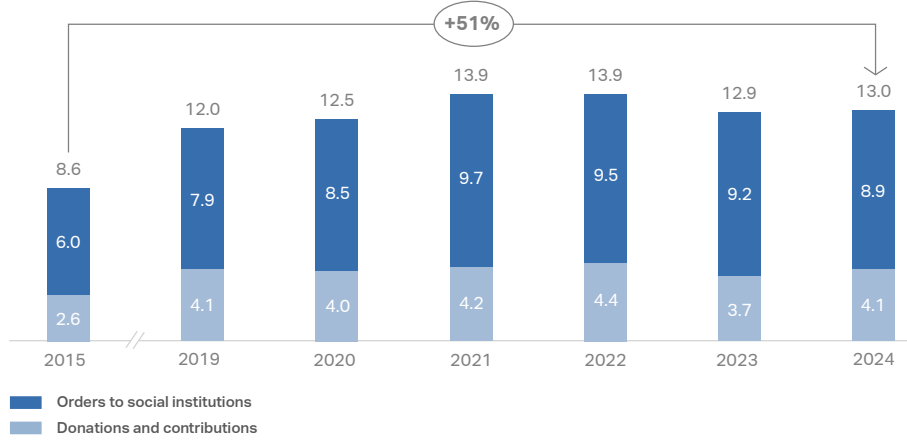
Donations and financial contributions, including product donations, totalling CHF 4.1 million (previous year CHF 3.7 million) were made in 2024.

For many years, the Geberit Group's social commitment has been supplemented by a multitude of other initiatives at a local level, particularly in the area of inclusion. At various Group sites in Europe, such as Germany, Austria, Poland, France and Switzerland, for example, assembly and packaging work is regularly awarded to workshops for people with disabilities. In the reporting year, this work amounted to around CHF 8.9 million (previous year 9.2 million).

Since the reference year 2015, the total amount from donations and contributions to charitable organisations has increased by around 50% from CHF 8.6 million to CHF 13 million, see figure:

**Donations and contributions to charitable organisations since 2015**

in CHF million



As a basic principle, all social projects carried out by Geberit are regularly checked by company employees in the respective country or in partnership with non-governmental organisations – even after the completion of the corresponding projects. All donations are neutral from a party-political point of view. No donations were made to parties or politicians. This is ensured globally as part of the annual audit of the → Code of Conduct.

Further key figures can be found under → Tables of key figures > Social matters.

## Tables of key figures

### Social matters

| GRI 2-7 | GRI 201-1 | GRI 401-1 | GRI 403-9 | GRI 404-1 | GRI 405-1 |

#### Workforce

	2024	Share %	2023	Share %
Germany	3,169	28.5	3,131	28.6
Poland	1,584	14.3	1,535	14.0
Switzerland	1,357	12.2	1,346	12.3
Austria	553	5.0	536	4.9
Italy	546	4.9	562	5.1
Ukraine	478	4.3	462	4.2
Portugal	363	3.3	382	3.5
China	354	3.2	359	3.3
Others	2,706	24.3	2,634	24.1
<b>Total</b>	<b>11,110</b>	<b>100.0</b>	<b>10,947</b>	<b>100.0</b>
Production	6,301	56.7	6,240	57.0
Marketing and sales	3,148	28.3	3,085	28.2
Administration	998	9.0	970	8.9
Research and development	380	3.4	378	3.4
Apprentices	283	2.6	274	2.5
<b>Total</b>	<b>11,110</b>	<b>100.0</b>	<b>10,947</b>	<b>100.0</b>
Permanent	9,565	86.1	9,591	87.6
Temporary	1,545	13.9	1,356	12.4
<b>Total</b>	<b>11,110</b>	<b>100.0</b>	<b>10,947</b>	<b>100.0</b>
Full-time	10,493	94.4	10,347	94.5
Part-time	617	5.6	600	5.5
<b>Total</b>	<b>11,110</b>	<b>100.0</b>	<b>10,947</b>	<b>100.0</b>
Management	861	7.7	853	7.8
Employees	10,249	92.3	10,094	92.2
<b>Total</b>	<b>11,110</b>	<b>100.0</b>	<b>10,947</b>	<b>100.0</b>

Information in full-time equivalents

#### Diversity

As of December 31, 2024		Management %	Employees %	Total %
Proportion of female employees		20	25	25
Age structure of employees	> 45 years	66	43	45
	30 – 45 years	34	41	41
	< 30 years	0	15	14
As of December 31, 2023		Management %	Employees %	Total %
Proportion of female employees		19	25	24
Age structure of employees	> 45 years	65	44	46
	30 – 45 years	35	41	41
	< 30 years	0	14	13

## Fluctuation

<b>Excl. natural departures</b>		<b>2024</b>	<b>Rate %</b>	<b>2023</b>	<b>Rate %</b>
Age group	> 45 years	217	4.5	200	4.1
	30 – 45 years	268	6.8	343	8.6
	< 30 years	92	11.3	150	18.5
Gender	Female	153	6.5	224	9.6
	Male	424	5.9	469	6.4
Region	Germany	142	5.2	146	5.3
	Poland	73	5.6	79	6.0
	Switzerland	86	7.1	90	6.6
	Austria	38	7.5	56	10.7
	Italy	42	8.1	25	5.4
	Ukraine	19	4.8	36	8.5
	Portugal	19	6.1	18	6.0
	China	18	8.9	30	14.2
	Others	140	5.9	213	9.0
	<b>Total</b>		<b>577</b>	<b>6.0</b>	<b>693</b>

Number of departures divided by permanent FTE (average); natural departures include retirements.

<b>Incl. natural departures</b>		<b>2024</b>	<b>Rate %</b>	<b>2023</b>	<b>Rate %</b>
Age group	> 45 years	385	8.0	384	7.9
	30 – 45 years	272	6.9	355	8.9
	< 30 years	92	11.3	171	21.0
Gender	Female	203	8.6	290	12.4
	Male	546	7.6	620	8.5
Region	Germany	218	7.9	247	9.0
	Poland	90	6.9	93	7.0
	Switzerland	115	9.4	111	8.2
	Austria	45	8.9	74	14.2
	Italy	43	8.3	27	5.8
	Ukraine	22	5.6	37	8.7
	Portugal	25	8.0	26	8.7
	China	23	11.3	35	16.6
	Others	168	7.1	260	11.0
	<b>Total</b>		<b>749</b>	<b>7.8</b>	<b>910</b>

Number of departures divided by permanent FTE (average); natural departures include retirements.

## Training and education

<b>Hours per employee</b>	<b>2024</b>	<b>2023</b>	<b>Deviation %</b>
Women	12.9	13.1	-1.6
Men	14.4	14.9	-3.5
Management	12.2		
Employees	14.2		
<b>Training and education Group</b>	<b>14.0</b>		

From 2023 without vocational school hours for apprentices

### Personnel expenses

	2024 MCHF	2023 MCHF	Deviation %
Wages and salaries	588.6	581.8	1.2
Pension contributions	42.4	29.5	43.7
Other social benefits	108.4	104.0	4.2
Other personnel expenses	46.1	34.5	33.6
<b>Total</b>	<b>785.5</b>	<b>749.8</b>	<b>4.8</b>

### Social engagement

	Unit	2024	2023	Deviation %
Donations and contributions <sup>1</sup>	MCHF	4.1	3.7	9.8
Orders to social institutions	MCHF	8.9	9.2	-3.3
Charitable work	Hours	2,780	2,790	-0.3

<sup>1</sup> Reallocation of expenses for donations and contributions

### Health and safety

	2024	2023	Deviation %
Number of occupational accidents	111	132	-15.9
Accident frequency rate (AFR) <sup>1</sup>	6.0	7.3	-17.8
Lost days due to occupational accidents	2,275	2,177	4.5
Accident severity rate (ASR) <sup>2</sup>	123.4	119.7	3.1

<sup>1</sup> Number of occupational accidents with lost time of one working day or more per million working hours (AFR: Accident Frequency Rate)

<sup>2</sup> Number of days lost per million hours worked (ASR: Accident Severity Rate)

### Absenteeism rate per region

2024	Illness %	Accident %	Total %
Europe	5.38	0.08	5.46
Asia	2.40	0.00	2.40
USA	2.20	0.42	2.61
Others	1.18	0.00	1.18
<b>Absenteeism rate Group</b>	<b>5.08</b>	<b>0.08</b>	<b>5.16</b>

Absenteeism rate based on regular working hours

2023	Illness %	Accident %	Total %
Europe	5.37	0.08	5.45
Asia	2.17	0.01	2.19
USA	2.20	0.36	2.56
Others	1.32	0.00	1.32
<b>Absenteeism rate Group</b>	<b>5.07</b>	<b>0.08</b>	<b>5.15</b>

Absenteeism rate based on regular working hours

# Governance matters

## Corporate culture

| GRI 2-12 | GRI 2-23 | GRI 2-24 | GRI 2-25 | GRI 2-26 | GRI 2-27 |

### Management approach

To be able to operate internationally as a multinational company, clear rules of conduct are required. As a result, compliance and the adherence to applicable laws and regulations in the relevant areas comprises several guidelines for social, economic and environmental responsibility.

Impacts, risks and opportunities

A lack of care when observing ethical and social standards can encourage violations within the company and when dealing with external stakeholders, which could then lead to damages on both an individual (discrimination, health issues, changing jobs) and business level (distorting fair competition). Unclear structures and poor business management also bring the risk of a loss of trust among consumers and investors, plus damage to the company's reputation. Conversely, a good corporate culture can enhance the company's reputation and lead to increased employee satisfaction and overall productivity.

### Values and codes of conduct

The successful implementation of the corporate and sustainability strategy at Geberit is based on core values such as integrity, modesty, team spirit, enthusiasm and an ability to embrace change. These values are defined in the → [Geberit Compass](#) and → [Geberit Code of Conduct](#), which have been defined and adopted by the Board of Directors and Group Executive Board. The Compass describes the cornerstones of the corporate culture, including the joint basis for action ("Our mission"), values, operational principles and success factors. It is reviewed annually as part of the strategy process and updated, when required. A comprehensively revised version of the Compass will be introduced in 2025.

Due to its market position and size, the Geberit Group is an important company in the Swiss industrial landscape and in its own sector. This is why the company feels compelled to play a pioneering role when it comes to ethical and social matters. The → [Geberit Code of Conduct for Employees](#) is a useful tool here. The Code of Conduct for Employees defines the principles of the corporate culture. It describes basic principles such as the respect for human rights, and defines ethical and social standards and guidelines for day-to-day work in the company and on its behalf. It also forms the basis for reviewing compliance with laws and due diligence obligations. The Code of Conduct for Employees was introduced in 2007 and updated in 2015. The version revised in the reporting year will be introduced in 2025.

The principles defined in the Code of Conduct for Employees include the respect for human rights, plus diversity and equal opportunity. With a non-discrimination approach that extends beyond the prevention and sanctioning of discrimination, Geberit makes a contribution to the elimination of social and systemic inequalities.

The Code of Conduct forbids discrimination as defined in the International Labour Organization (ILO) core labour standards. Neither discrimination nor workplace bullying on the basis of skin colour, gender, religion, creed, nationality, age, sexual orientation, physical or mental handicap, marital status, political views or other characteristics protected by law are tolerated. The company aims to offer a safe working environment for its employees. All forms of workplace violence, including threats, threatening gestures, intimidation, attacks and similar forms of behaviour are forbidden. Compliance with the Code is verified annually as part of a Group-wide survey in order to minimise risks due to violations of the principles of non-discrimination.

Furthermore, Geberit is committed to ensuring social, economic and environmental responsibility and integrity in the supply chain. The → [Code of Conduct for Suppliers](#) ensures adherence with high standards in the entire value chain.

### Implementation of norms and standards

Geberit has established an effective, decentralised compliance system to ensure that its conduct is both ethical and legally compliant. The system comprises various elements such as guidelines, continuous training, job orientation for new employees, eLearning campaigns, compliance-related audits, annual reporting on the Code of Conduct and the Geberit Integrity Line – a whistleblower hotline for employees and suppliers.

Activities worthy of particular mention include the following:

- **Training courses:** All new employees at Geberit are trained on the Code of Conduct as part of the Welcome events, particularly on the topics of corruption, IT misuse, workplace bullying and sexual harassment. Training sessions on data protection are also held in the European markets, while event- and topic-specific training in the area of antitrust legislation is additionally carried out at the relevant companies and business areas of the Group. Information and measures for raising awareness are regularly provided via the Geberit Intranet (GIN), which has also been available to all employees via mobile app since 2020.
- **Certification:** The Geberit Group has a → Group certificate in accordance with ISO 9001 (quality), ISO 14001 (environment) and ISO 45001 (occupational health and safety) that is valid until 2027. All production plants, the logistics centre in Pfullendorf (DE) and the management company incorporating all Group functions at headquarters in Rapperswil-Jona (CH) are certified in accordance with ISO 9001 (quality), ISO 14001 (environment) and ISO 45001 (occupational health and safety). In addition, five plants are certified in accordance with ISO 50001 (energy) and nine sales companies in accordance with ISO 9001 (quality).
- **Audit management:** The audit tool developed in 2020 and implemented in 2021 was also further developed. This enables the digital management of internal and external audits and provides an overview of the measures and their implementation as part of the process improvement. Furthermore, the Group-wide availability of the tool makes it easier to share best practices.
- **Regular inspections:** In the areas of employee protection and human rights, the company acts in line with the UN Guiding Principles and → Art. 964a ff. of the Swiss Code of Obligations (CO). As the Group is active globally – including in at-risk regions – adherence to human rights (see → Code of Conduct) is inspected annually in all companies. For further information with regard to the implementation of due diligence obligations and compliance in procurement, see → Procurement.

### Ethical advice and concerns

According to the → Geberit Code of Conduct, employees who openly address irregularities which represent breaches of applicable law, ethical standards or the Code of Conduct are acting correctly. In doing so, Geberit employees are contributing to their own protection, that of their colleagues and the protection of the company's rights and interests.

If issues should occur, employees should seek a personal meeting with their supervisor. The Geberit Integrity Line is available to all employees as a whistleblower hotline in the corresponding language. The service is intended to enable employees to anonymously report cases that represent breaches of applicable law, ethical standards or the Code of Conduct. The Integrity Line is operated by an external company with experience in this area, and is available seven days a week around the clock. It meets the requirements set by the EU Whistleblower Directive. In addition to the Group-wide reporting point, an additional national reporting channel has also been set up in Poland for completing the implementation of national laws adopted based on the EU Whistleblower Directive. Two minor cases were recorded by the Integrity Line for employees in the reporting year.

Geberit expects the business activity of its partners along the value chain to be correct in every respect. The mandatory central requirements for suppliers and business partners are defined in a → Code of Conduct for Suppliers. Among other aspects, this document focuses on the areas of human rights (including child and forced labour), occupational health and safety, remuneration, environmental protection as well as integrity (including bribery and corruption). Since 2017, an Integrity Line has also been available to suppliers for anonymously reporting irregularities in the procurement process or non-compliance with the Code of Conduct for Suppliers. There were no reports from suppliers in the reporting year.

### Compliance with laws and regulations

Compliance with the provisions of the Code of Conduct is ensured by an effective, decentralised compliance system. The following topics are the responsibility of the respective departments:

- Antitrust legislation (→ GRI 206), corruption (→ GRI 205) and data protection (→ GRI 418): Corporate Legal Services
- Product liability (GRI → 416, → 417): Corporate Product Quality
- Fundamental employee rights (→ Communication on Progress UNGC, sections on human rights and labour): Corporate Human Resources
- Environment, health and safety in production and logistics (GRI → 403): Corporate Sustainability
- Supply chain laws and implementation of due diligence obligations in the supply chain (→ CO 964 "Environmental and social issues"): Corporate Purchasing

It is expected that all employees are familiar with and understand this Code of Conduct and act accordingly without exception.

A comprehensive review on compliance with the Code of Conduct takes place as part of the annual reporting. All companies receive over 60 questions on the listed key topics. In addition, the Internal Audit Department conducts on-site audits. These also comprise separate interviews with the managing directors of the individual companies on the topics mentioned in the Code of Conduct. The respective information is verified. The findings from the survey and audits form the basis for the annual Compliance Report submitted to the Board of Directors and Group Executive Board and are published in accordance with the GRI guidelines in this report. Non-compliance with the Code of Conduct will be systematically sanctioned.

The compliance organisation was last audited in 2021 by the auditing company KPMG. In addition, internal audits with compliance reviews took place at 19 companies of the Geberit Group in the reporting year.



In the reporting year, a fine of around 18,000 euros was imposed in line with national provisions in connection with an occupational accident in the previous year. Otherwise, there were no violations against occupational health and safety or environmental regulations.

For further information on the topic of compliance, see → [Business Report > Business and financial review > Financial Year 2024 > Compliance](#).

## Antitrust legislation

| [GRI 205-1](#) | [GRI 205-2](#) | [GRI 205-3](#) | [GRI 206-1](#) |

### Management approach

Geberit relies on a strong governance and compliance culture that promotes transparency and ethical conduct. The protection of antitrust legislation, including the topics of anti-corruption and fair competition, is part of the norms and standards that are defined in the → [Code of Conduct for Suppliers](#), with compliance verified annually, see → [Business Report > Corporate Governance > Board of Directors > Information and control instruments vis-à-vis the Group Executive Board](#), → [ESG Governance](#) and → [Corporate culture > Compliance with laws and regulations](#).

Impacts, risks and opportunities

Due to its strong market position and European market leadership in the field of sanitary products, the Group attaches particular importance to the topic of fair and free competition, and addresses this as a separate module in the sustainability strategy. Anti-competitive behaviour has a significant impact on the market and on relationships with customers, suppliers and competitors. Risks in connection with antitrust legislation include the distortion of market structures, a loss of trust, and legal and financial consequences. Conversely, opportunities can be seen in the strengthening of the company's integrity and establishing long-term business relationships.

### Measures and incidents

As a member of Transparency International Switzerland and the UN Global Compact, Geberit is required to adhere to international anti-corruption standards. The company follows a zero-tolerance approach when it comes to corruption. Regular compliance audits and a whistleblowing system help to uncover potential violations. For further information on the compliance system, see → [Corporate culture > Implementation of norms and standards](#). New employees receive training on the → [Code of Conduct](#) and preventing corruption. All employees are informed regularly on internal guidelines and new training materials via the Intranet. Compliance with the guidelines is monitored at all Group companies. According to the annual survey carried out at all Geberit Group companies and the audits conducted by the Internal Audit Department, there were no cases of corruption in 2024.

In the reporting year, the antitrust legislation guidelines at the Geberit Group were fully revised and introduced taking into account current statutory requirements and institutional practice. Employees are provided with an eLearning programme for determining the basics of antitrust legislation, which was updated in the previous year. Additionally, comprehensive general and topic-related courses for the in-depth teaching of knowledge relating to antitrust legislation were continued. An internal antitrust audit was carried out at four sales companies. In the reporting year, there were no allegations, court action or fines arising from non-compliance with antitrust legislation.

## Procurement

| [GRI 2-6](#) | [GRI 2-23](#) | [GRI 308-1](#) | [GRI 308-2](#) | [GRI 403-7](#) | [GRI 408-1](#) | [GRI 409-1](#) | [GRI 414-1](#) | [GRI 414-2](#) |

### Management approach

Geberit's production processes entail a high in-house production depth. The purchased materials are largely raw materials and semi-finished products with a high share of raw materials. As such, material costs constitute a low share of net sales. A prudent procurement strategy with a strong local orientation, institutionalised purchase processes and a strong focus on cooperative relationships with suppliers help to ensure that raw materials are available. Owing to a high in-house production depth as well as the very high share of Western European suppliers, the general risk profile of the supply chain in terms of environmental and social risks is relatively low.

Impacts, risks and opportunities

Geberit is accountable for social, environmental and economic impacts in the upstream value chain. The activities at suppliers result in indirect environmental impacts (Scope 3 emissions). The supply chain also poses potential risks for the company, particularly if standards are not adhered to by suppliers. This could lead to a loss of reputation, regulatory challenges, reduced planning certainty and legal consequences. Opportunities exist in the optimisation of the supply chain through close collaboration and in resource-saving processes that both save costs and promote environmentally responsible activities.

### Management system

The business activity of partners along the value chain is expected to be correct in every respect. The mandatory central requirements for suppliers and business partners are defined in a → [Code of Conduct for Suppliers](#). The Code of Conduct for

Suppliers is available in 15 languages. All suppliers are required to comply with the Code of Conduct for Suppliers, which includes international standards such as the UN Global Compact, the Universal Declaration of Human Rights, and the ILO Declaration on Fundamental Principles and Rights at Work, plus due diligence obligations according to Art. 964a ff. of the Swiss Code of Obligations (CO). The Code comprises specific guidelines in areas such as human rights (including child and forced labour), occupational health and safety, pay, environmental protection as well as integrity (including bribery and corruption), and requires suppliers to demonstrate compliance with these provisions. In the event of violations, corrective measures are taken. In case of repeated violations, the business relationship can be terminated. Since 2017, an → Integrity Line has also been available to suppliers for anonymously reporting irregularities in the procurement process or non-compliance with the Code of Conduct for Suppliers.

Effective management of environmental and social criteria at suppliers assists compliance with laws, human rights and working conditions. Responsibility for implementation of the management system in Corporate Purchasing lies with Supply Chain Compliance & Sustainability.

Procurement is controlled globally by lead buyers who are responsible for the material groups. A new procurement strategy has been in place since 2021 that aims for a holistic assessment ("total value of ownership") focusing on environmental and social aspects. New employees in procurement receive training in the process of environmental and socially responsible procurement, and sustainability also forms part of an employee's annual appraisal meeting. Additional training for lead buyers also takes place on a regular basis.

The highest possible levels of transparency are pursued when assessing suppliers. All partners are assessed according to standardised criteria, such as the company, quality, sustainability, price, procurement, delivery reliability, production and technology. The selection usually includes a quality audit covering inspections of environmental and occupational safety issues. In the event of inconsistencies, an in-depth audit is conducted.

#### Risk analysis

Supplier management – which has been in place since 2007 – incorporates risk management for environmental, occupational safety and human rights matters. Suppliers are assigned to a risk category depending on production location and material group. The classification is reviewed annually. Audits for suppliers in the highest risk category are carried out with external partners.

In addition to the risk-based approach, a concept is being developed for more intensive collaboration with suppliers in the areas of compliance and CO<sub>2</sub> reduction (Scope 3). In the reporting year, alternatives to plastic and metal were analysed and the availability of CO<sub>2</sub> data inspected.

For further information, see → [Business Report > Business and financial review > Financial Year 2024 > Procurement](#).

#### Key figures

In 2024, Geberit procured raw materials (28.1%), semi-finished products (45.0%), and finished products (29.0%) with a procurement value of CHF 850 million (previous year CHF 883 million) from 1,481 suppliers around the globe. The purchased raw materials and semi-finished products primarily come from suppliers in Western Europe (83.3% of procurement value). The share of the procurement volume from Eastern Europe amounts to 6.8%, that from Asia 8.9%, from America 0.8% and from Africa 0.2%.

For further information, see → [Business Report > Business and financial review > Financial Year 2024 > Procurement](#).

#### Measures and incidents

In the reporting year, 157 suppliers (previous year 168) were identified in the highest risk category, which corresponds to 7% (previous year 6%) of the direct procurement value of Geberit.

In 2024, seven audits were carried out at suppliers with increased risk in Serbia, China and India. The most important obligations in the Code of Conduct and the due diligence obligations related to human rights, social aspects and the environment were complied with; appropriate corrective measures were agreed in cases of non-compliance. Most of these cases related to structural defects, deficiencies in occupational safety or the insufficient recording and documentation of hours worked. Implementation of the agreed corrective measures is checked and documented promptly by Geberit. No violations were reported via the Integrity Line in 2024. All new suppliers undertook to comply with the Code of Conduct for Suppliers, with over 95% of the procurement value already covered by suppliers who have signed the Code.

#### Reduction of risks at business partners

Geberit sets great store by the occupational health and safety of business partners. Suppliers also commit to ensuring occupational safety and health-promoting working conditions in their operations and supply chain in the Code of Conduct for Suppliers. This is systematically examined as part of supplier audits. No incidents were reported in the reporting year.

#### Conflict minerals

As Geberit neither directly imports nor processes conflict minerals (tin, tantalum, tungsten, gold) in the EU or Switzerland, it is not deemed to be an "importer" within the meaning of EU Regulation 2017/821 or Art. 964j ff. of the Swiss Code of

Obligations (CO). If products containing such metals are shipped to the USA, the provisions of the Dodd-Frank Act (Sec. 1502) apply.

Child and forced labour

Geberit categorically rejects child and forced labour. The avoidance of such practices aids the protection of human rights and maintains the company's reputation. Within the company, the risk is considered as very low because of a high in-house production depth and quality requirements. The Code of Conduct for Suppliers requires adherence to the ILO core labour standards.

According to the annual Group-wide inspection, there were no cases of child, forced or compulsory labour revealed in 2024. There were likewise no such cases of child, forced or compulsory labour uncovered during the audits carried out at suppliers. Furthermore, the analysis of child labour at high-risk suppliers did not give rise to any reasonable suspicions. Geberit's due diligence obligations have been safeguarded by an established risk management system for several years.

## Customer relations

| GRI 2-6 | GRI 2-29 | GRI 416-1 | GRI 416-2 | GRI 417-1 | GRI 417-2 | GRI 417-3 | GRI 418-1 |

### Management approach

Geberit sells products to customers in 120 countries via subsidiaries in 52 countries. The most important part of the market cultivation measures is carried out by the field service staff at the local sales companies. They are in daily contact with representatives from wholesalers, planning and plumbing companies, architecture offices and investors. Wholesalers play a key role in Geberit's three-stage → "go-to-market" model (sales model). They offer sanitary specialists the entire range of products across the various product categories.

Impacts, risks and opportunities

Geberit products pose a low risk to customers. Missing, incorrect or misleading information could potentially lead to improper use of the products and cause injuries or damage to property. Potential risks for Geberit – including with regard to data protection breaches and misleading marketing practices – essentially relate to possible complaints, plus fines and damage to the company's reputation resulting from compliance violations.

Geberit is aware of the importance of responsible marketing practices. Thanks to information at trade fairs, digital tools for specialists and end users, marketing campaigns and training courses, it is ensured that everyone has easy access to comprehensive, high-quality information.

Training courses for customers

The wide, proven range of training courses provided to customers – notably plumbers and sanitary engineers – plays a key role in the marketing and information strategy of the company. In the reporting year, some 70,000 professionals (previous year 60,000) were provided with education and further training on products, tools, software tools and installation skills at 30 Geberit Information Centres in Europe and overseas. At the same time, counter days and local and digital events were organised in numerous markets – often together with wholesalers. More than 69,000 customers (previous year 61,000) took part in such events, of which 4,000 in digital formats. Web-based seminars and training courses also occupy an important place in the training offer of the sanitary technology group. A total of 23,000 people took part in the reporting year (previous year 18,000). This figure also includes those who participated in the Geberit Digital Campus, an online training platform that offers eLearning courses on a range of different skills as part of a self-study programme and is now available in ten markets.

### Customer health and safety

The health and safety of customers is of the highest importance to Geberit, who ensures this at all times through the implementation of strict standards. The company's own products and services are generally associated with a low risk for customers. This is the result of a preventive approach and comprehensive quality planning that ensures that the health and safety requirements are met in each phase – from development and production, to storage, installation and use, all the way through to disposal.

Products undergo a defined quality assurance process from the first draft. Product Development is responsible for ensuring that the products comply with all standards and statutory requirements, and are safe and user-friendly. The independent Product Quality department monitors the necessary inspections. Additionally, many products are inspected and certified externally.

Potential complaints following market launch are processed efficiently. Errors are analysed and sustained corrective measures initiated in cooperation with Sales, Production and Development. If there is an increased risk, this is communicated appropriately to customers. This is ensured by Geberit's technical editorial staff, see → [Marketing and product labelling](#).

Throughout the Group, there were no court judgements or warnings against Geberit in the reporting year involving contraventions of regulations on the health and safety of products and services or product and service information.

Furthermore, no sanctions were imposed due to non-compliance with product liability regulations.

## Marketing and product labelling

Marketing & Brands is responsible for the labelling of products and services. The Technical Documentation department that forms part of Marketing & Brands ensures that product and application information is conveyed correctly, in accordance with laws and to the appropriate target groups. The safe handling and correct labelling of products is ensured by detailed manuals based on the prevailing standards and laws.

Specialists from sanitary companies, planning offices and trading companies can find relevant information online. Understandable, detailed manuals simplify the installation and mounting of products. Handbooks and brochures offer additional information for plumbers, architects and engineers. In addition, Geberit provides product and safety data sheets for all products.

Requirements for product information and labelling

Products operated with electricity, gas or dangerous substances must be appropriately labelled in accordance with the prevailing laws and in the corresponding language.

Plastic parts should be labelled when possible to aid recycling. One of Geberit's long-term goals is the creation of a material passport for each product containing information on the product materials used and their ecological footprint.

Geberit has joined forces with the Unified Water Label Association (UWLA, formerly the European Bathroom Forum) to work on a European label that can be used for a wide range of sanitary products. This is an all-encompassing, voluntary and flexible instrument launched by the sanitary industry to support EU targets on resource efficiency (Green Deal).

Since 2012, Geberit has been creating environmental product declarations (EPD) for individual products, which present relevant, comparable and verified environmental data on products in a transparent manner, see → [Eco-design](#).

In the reporting year, there were two minor cases of insufficient labelling that were corrected, and no violations in connection with marketing practices.

## Data protection

In the area of data protection, numerous enquiries from Group companies are dealt with, with the prime focus on IT, HR, marketing and communication. Several Group companies were subjected to an internal data protection audit. Based on a newly created audit concept, there was an increasing focus on HR in the reporting year. Ongoing training sessions are held for data protection coordinators as well as for employees from various departments; 120 people took part in these training sessions during the reporting year. Additionally, a fully revised eLearning programme on data protection was launched, which was completed by around 4,000 employees in the reporting year.

In the reporting year, there were no known complaints concerning violations of data protection relating to customers.

## Digitalisation/BIM

As digital tools are playing an increasingly important role in market cultivation, a dedicated team at Group level and in selected test markets takes care of the development and launch of digital solutions.

Applications

Geberit provides B2B and B2C customers with various applications for assisting in the selection, planning and calculation of sanitary installations and in the commissioning and maintenance of devices, see → [Business Report > Business and financial review > Financial Year 2024 > Customers](#).

Technical documentation

The digitalisation of technical documentation is also continuing at a rapid pace. Since 2024, customers have been consistently directed towards the online catalogues. As a result, it has been possible to reduce the amount of printed catalogues by around 60% to date. Furthermore, documents accompanying the products are increasingly provided online, meaning users can access digital installation documents and manuals via QR code.

BIM

With the interdisciplinary planning method BIM (Building Information Modelling), the entire planning and building process can be optimised. BIM enables architects, sanitary engineers, building product manufacturers and building owners to share information efficiently. For a number of years now, Geberit has been providing BIM users with support in the form of specific product data and calculation modules. A special plug-in is available for the Autodesk Revit 3D planning software, which combines all Geberit BIM tools in one central application and enables direct access to 3D models and planning parameters that are always kept up to date. The large number of downloads – totalling over 150,000 Revit data packages per year – underlines the increasing importance of digital planning.

Sustainability

# Reporting Standards

## GRI Content Index



The Geberit Group has reported in accordance with the GRI standards for the period from 1 January 2024 to 31 December 2024. For the Content Index – Essentials Service, GRI Services checked whether the GRI content index has been presented in a way consistent with the requirements for reporting in accordance with the GRI standards, and whether the information in the index is clearly presented and accessible to the stakeholders. This service was carried out on the German version of the report.

GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard	None
Omission	None

## General Disclosures

### GRI 2: General Disclosures 2021

#### The organisation and its reporting practices

GRI Standard/ Disclosure	Title	Chapter/section in text
2-1	Organisational details	Organisation: General information
2-2	Entities included in the organisation’s sustainability reporting	Introduction / Basis of consolidation and reporting period
2-3	Reporting period, frequency, and contact point	Introduction / Basis of consolidation and reporting period
2-4	Restatements of information	Introduction / Basis of consolidation and reporting period
2-5	External assurance	Introduction / External assurance

#### Activities and workers

GRI Standard/ Disclosure	Title	Chapter/section in text
2-6	Activities, value chain, and other business relationships	Business model Value chain Procurement Customer relations
2-7	Employees	Organisation: General information Employee attraction and retention / Employment Tables of key figures Social matters / Workforce
2-8	Workers who are not employees	Organisation: General information Employee attraction and retention / Employment

## Governance

GRI Standard/ Disclosure	Title	Chapter/section in text
2-9	Governance structure and composition	Governance
2-10	Nomination and selection of the highest governance body	Governance
2-11	Chair of the highest governance body	Governance
2-12	Role of the highest governance body in overseeing the management of impacts	ESG governance Corporate culture / Compliance with laws and regulations
2-13	Delegation of responsibility for managing impacts	ESG governance
2-14	Role of the highest governance body in sustainability reporting	ESG governance
2-15	Conflicts of interest	ESG governance / Dealing with conflicts of interest and critical concerns
2-16	Communication of critical concerns	ESG governance / Dealing with conflicts of interest and critical concerns
2-17	Collective knowledge of the highest governance body	ESG governance / Sustainability performance of the governance bodies
2-18	Evaluation of the performance of the highest governance body	ESG governance / Sustainability performance of the governance bodies
2-19	Remuneration policies	ESG governance / Remuneration policy for governance bodies
2-20	Process to determine remuneration	ESG governance / Remuneration policy for governance bodies
2-21	Annual total compensation ratio	Diversity and equal opportunity / Non-discrimination in the remuneration policy

## Strategy, policies and practices

GRI Standard/ Disclosure	Title	Chapter/section in text
2-22	Statement on sustainable development strategy	Editorial
2-23	Policy commitments	Corporate culture / Values and codes of conduct Corporate culture / Implementation of norms and standards Procurement / Management system
2-24	Embedding policy commitments	Corporate culture / Implementation of norms and standards
2-25	Processes to remediate negative impacts	ESG governance / Dealing with conflicts of interest and critical concerns Corporate culture / Implementation of norms and standards Corporate culture / Ethical advice and concerns
2-26	Mechanisms for seeking advice and raising concerns	ESG governance / Dealing with conflicts of interest and critical concerns Corporate culture / Ethical advice and concerns
2-27	Compliance with laws and regulations	Corporate culture / Compliance with laws and regulations
2-28	Membership associations	Stakeholder engagement / Associations

## Stakeholder engagement

GRI Standard/ Disclosure	Title	Chapter/section in text
2-29	Approach to stakeholder engagement	Stakeholder engagement Customer relations / Training for customers
2-30	Collective bargaining agreements	Employee attraction and retention / Key figures on working conditions

## Material topics

### GRI 3: Material Topics 2021

GRI Standard/ Disclosure	Title	Chapter/section in text
3-1	Process to determine material topics	Materiality analysis
3-2	List of material topics	List of material topics

## Environment

### Energy and CO<sub>2</sub>

#### GRI 3: Material Topics 2021

GRI Standard/ Disclosure	Title	Chapter/section in text
3-3	Management of material topics	Energy and CO <sub>2</sub> / Management approach

#### GRI 201: Economic Performance 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
201-2	Financial implications and other risks and opportunities due to climate change	Risk management / Dealing with climate-related risks and opportunities

#### GRI 302: Energy 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
302-1	Energy consumption within the organisation	Energy and CO <sub>2</sub> / Energy consumption and energy intensity Tables of key figures Environmental matters / Energy consumption
302-2	Energy consumption outside of the organisation	Energy and CO <sub>2</sub> / Energy consumption and energy intensity
302-3	Energy intensity	Energy and CO <sub>2</sub> / Energy consumption and energy intensity / Energy intensity
302-4	Reduction of energy consumption	Energy and CO <sub>2</sub> / Reduction measures Energy and CO <sub>2</sub> / Reduction of greenhouse gas emissions Tables of key figures Environmental matters / Electricity mix
302-5	Reductions in energy requirements of products and services	Energy and CO <sub>2</sub> / Reduction measures / Reductions in energy requirements of products and services

**GRI 305: Emissions 2016**

GRI Standard/ Disclosure	Title	Chapter/section in text
305-1	Direct (Scope 1) GHG emissions	Energy and CO <sub>2</sub> / CO <sub>2</sub> and other emissions / Emissions in Scope 1 and 2 Tables of key figures Environmental matters / CO <sub>2</sub> emissions
305-2	Energy indirect (Scope 2) GHG emissions	Energy and CO <sub>2</sub> / CO <sub>2</sub> and other emissions / Emissions in Scope 1 and 2 Tables of key figures Environmental matters / CO <sub>2</sub> emissions
305-3	Other indirect (Scope 3) GHG emissions	Energy and CO <sub>2</sub> / CO <sub>2</sub> and other emissions / Emissions in Scope 3 Tables of key figures Environmental matters/ CO <sub>2</sub> emissions
305-4	GHG emissions intensity	Energy and CO <sub>2</sub> / CO <sub>2</sub> and other emissions / Intensity of greenhouse gas emissions
305-5	Reduction of GHG emissions	Energy and CO <sub>2</sub> / Reduction of greenhouse gas emissions
305-6	Emissions of ozone-depleting substances (ODS)	Energy and CO <sub>2</sub> / Other air emissions Tables of key figures Environmental matters / Air emissions
305-7	Nitrogen oxides (NO <sub>x</sub> ), sulphur oxides (SO <sub>x</sub> ), and other significant air emissions	Energy and CO <sub>2</sub> / Other air emissions Tables of key figures Environmental matters / Air emissions

**Water**

**GRI 3: Material Topics 2021**

GRI Standard/ Disclosure	Title	Chapter/section in text
3-3	Management of material topics	Water / Management approach

**GRI 303: Water and Effluents 2018**

GRI Standard/ Disclosure	Title	Chapter/section in text
303-1	Interactions with water as a shared resource	Water / Management approach Water / Water withdrawal and water consumption
303-2	Management of water discharge-related impacts	Water / Waste water
303-3	Water withdrawal	Water / Water withdrawal and water consumption Tables of key figures Environmental matters / Water
303-4	Water discharge	Water / Water withdrawal and water consumption Water / Waste water Tables of key figures Environmental matters / Waste water
303-5	Water consumption	Water / Water withdrawal and water consumption



## Resources and circular economy

### GRI 3: Material Topics 2021

GRI Standard/ Disclosure	Title	Chapter/section in text
3-3	Management of material topics	Resources and circular economy / Management approach

### GRI 301: Materials 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
301-1	Materials used by weight or volume	Resources and circular economy / Key figures / Raw materials and semi-finished products Tables of key figures Environmental matters / Material usage
301-2	Recycled input materials used	Resources and circular economy / Key figures / Recycling
301-3	Reclaimed products and their packaging materials	Resources and circular economy / Key figures / Reuse of products and packaging materials

### GRI 306: Waste 2020

GRI Standard/ Disclosure	Title	Chapter/section in text
306-1	Waste generation and significant waste-related impacts	Resources and circular economy / Key figures material / Raw materials and semi-finished products Resources and circular economy / Waste
306-2	Management of significant waste-related impacts	Resources and circular economy / Waste
306-3	Waste generated	Resources and circular economy / Key figures waste Tables of key figures Environmental matters / Waste
306-4	Waste diverted from disposal	Resources and circular economy / Key figures waste Tables of key figures Environmental matters / Waste
306-5	Waste directed to disposal	Resources and circular economy / Key figures waste Tables of key figures Environmental matters / Waste

## Eco-design and products

### GRI 3: Material Topics 2021

GRI Standard/ Disclosure	Title	Chapter/section in text
3-3	Management of material topics	Eco-design and products / Management approach

## Products and innovation

### GRI 3: Material Topics 2021

GRI Standard/ Disclosure	Title	Chapter/section in text
3-3	Management of material topics	Production and logistics / Management approach

## Social aspects

### Employee attraction and retention

#### GRI 3: Material Topics 2021

GRI Standard/ Disclosure	Title	Chapter/section in text
3-3	Management of material topics	Employee attraction and retention / Management approach

#### GRI 401: Employment 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
401-1	New employee hires and employee turnover	Employee attraction and retention / Key figures employment Tables of key figures Social matters / Fluctuation
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employee attraction and retention / Working conditions / Salaries and social benefits
401-3	Parental leave	Employee attraction and retention / Working conditions / Parental leave

#### GRI 404: Training and Education 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
404-1	Average hours of training per year per employee	Employee attraction and retention / Training and education Tables of key figures Social matters / Training and education
404-2	Programmes for upgrading employee skills and transition assistance programmes	Employee attraction and retention / Key figures on education and further training / Development programmes
404-3	Percentage of employees receiving regular performance and career development reviews	Employee attraction and retention / Management system / Training and education

#### GRI 407: Freedom of Association and Collective Bargaining 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Employee attraction and retention / Management system / Working conditions and rights Employee attraction and retention / Key figures on working conditions

## Diversity and equal opportunity

### GRI 3: Material Topics 2021

GRI Standard/ Disclosure	Title	Chapter/section in text
3-3	Management of material topics	Diversity and equal opportunity / Management approach

### GRI 405: Diversity and Equal Opportunity 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
405-1	Diversity of governance bodies and employees	Diversity and equal opportunity / Key figures and measures / Diversity of governance bodies and employees Tables of key figures Social matters / Diversity
405-2	Ratio of basic salary and remuneration of women to men	Diversity and equal opportunity / Key figures and measures / Non-discrimination in the remuneration policy

### GRI 406: Non-discrimination 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
406-1	Incidents of discrimination and corrective actions taken	Diversity and equal opportunity / Key figures and measures / Cases of discrimination

## Health and safety

### GRI 3: Material Topics 2021

GRI Standard/ Disclosure	Title	Chapter/section in text
3-3	Management of material topics	Occupational health and safety / Management approach

### GRI 403: Occupational Health and Safety 2018

GRI Standard/ Disclosure	Title	Chapter/section in text
403-1	Occupational health and safety management system	Occupational health and safety / Management approach Occupational health and safety / Management system for occupational health and safety Occupational health and safety / Accidents and days lost
403-2	Hazard identification, risk assessment, and incident investigation	Occupational health and safety / Management system for occupational health and safety / Risk assessment and investigation of accidents
403-3	Occupational health services	Occupational health and safety / Management system for occupational health and safety / Occupational health services
403-4	Worker participation, consultation, and communication on occupational health and safety	Occupational health and safety / Management system for occupational health and safety / Say of employees
403-5	Worker training on occupational health and safety	Occupational health and safety / Management system for occupational health and safety / Training on occupational health and safety
403-6	Promotion of worker health	Occupational health and safety / Management system for occupational health and safety / Promotion of employee health
403-8	Workers covered by an occupational health and safety management system	Occupational health and safety / Management system for occupational health and safety
403-9	Work-related injuries	Occupational health and safety / Accidents and days lost Tables of key figures Social matters / Occupational health and safety Tables of key figures Social matters / Absenteeism rates
403-10	Work-related ill health	Occupational health and safety / Work-related illness

## Social responsibility

### GRI 3: Material Topics 2021

GRI Standard/ Disclosure	Title	Chapter/section in text
3-3	Management of material topics	Social responsibility / Management approach

### GRI 203: Indirect Economic Impacts 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
203-1	Infrastructure investments and services supported	Social responsibility / Infrastructure investments and promoted service

## Governance

### Compliance and governance

#### GRI 3: Material Topics 2021

GRI Standard/ Disclosure	Title	Chapter/section in text
3-3	Management of material topics	Corporate culture / Management approach Antitrust legislation / Management approach

#### GRI 205: Anti-corruption 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
205-1	Operations assessed for risks related to corruption	Antitrust legislation / Measures and incidents
205-2	Communication and training about anti-corruption policies and procedures	Antitrust legislation / Measures and incidents
205-3	Confirmed incidents of corruption and actions taken	Antitrust legislation / Measures and incidents

#### GRI 206: Anti-competitive Behaviour 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Antitrust legislation / Measures and incidents

#### GRI 207: Tax 2019

GRI Standard/ Disclosure	Title	Chapter/section in text
207-1	Approach to tax	Geberit's Approach to Tax

## Operations

#### GRI 3: Material Topics 2021

GRI Standard/ Disclosure	Title	Chapter/section in text
3-3	Management of material topics	Production and logistics / Management approach Procurement / Management approach

#### GRI 308: Supplier Environmental Assessment 2016

GRI Standard/ Disclosure	Title	Chapter/section in text
308-1	New suppliers that were screened using environmental criteria	Procurement / Measures and incidents
308-2	Negative environmental impacts in the supply chain and actions taken	Procurement / Measures and incidents

**GRI 403: Occupational Health and Safety 2018**

GRI Standard/ Disclosure	Title	Chapter/section in text
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Procurement / Measures and incidents / Reduction of risks at business partners

**GRI 414: Supplier Social Assessment 2016**

GRI Standard/ Disclosure	Title	Chapter/section in text
414-1	New suppliers that were screened using social criteria	Procurement / Measures and incidents
414-2	Negative social impacts in the supply chain and actions taken	Procurement / Measures and incidents

**GRI 408: Child Labour 2016**

GRI Standard/ Disclosure	Title	Chapter/section in text
408-1	Operations and suppliers at significant risk for incidents of child labour	Procurement / Measures and incidents / Child and forced labour

**GRI 409: Forced or Compulsory Labour 2016**

GRI Standard/ Disclosure	Title	Chapter/section in text
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Procurement / Measures and incidents / Child and forced labour

**Customer relations**

**GRI 3: Material Topics 2021**

GRI Standard/ Disclosure	Title	Chapter/section in text
3-3	Management of material topics	Customer relations / Management approach

**GRI 201: Economic Performance 2016**

GRI Standard/ Disclosure	Title	Chapter/section in text
201-1	Direct economic value generated and distributed	Direct Economic Value Added: Net sales and operating profit Economic Values Passed On: Operating expenses excluding personnel expenses, Tables of key figures Social matters, payments to providers of capital, social engagement Retained Economic Values: Investments in and divestments of property, share buyback
201-3	Defined benefit plan obligations and other retirement plans	Retirement benefit plans, Participation plans

**GRI 203: Indirect Economic Impacts 2016**

GRI Standard/ Disclosure	Title	Chapter/section in text
203-2	Significant indirect economic impacts	Business model Value chain / Value creation – an overview

**GRI 416: Customer Health and Safety 2016**

GRI Standard/ Disclosure	Title	Chapter/section in text
416-1	Assessment of the health and safety impacts of product and service categories	Customer relations / Customer health and safety
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Customer relations / Customer health and safety

**GRI 417: Marketing and Labelling 2016**

GRI Standard/ Disclosure	Title	Chapter/section in text
417-1	Requirements for product and service information and labelling	Customer relations / Marketing and product labelling Customer relations / Requirements for product information and labelling
417-2	Incidents of non-compliance concerning product and service information and labelling	Customer relations / Requirements for product information and labelling
417-3	Incidents of non-compliance concerning marketing communications	Customer relations / Requirements for product information and labelling

**GRI 418: Customer Privacy 2016**

GRI Standard/ Disclosure	Title	Chapter/section in text
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Customer relations / Data protection

# Art. 964 a ff. CO Content Index

The chapters of the non-financial report referenced in this content index contain the reporting on non-financial matters incl. climate-related matters in accordance with Art. 964a ff. of the Swiss Code of Obligations.

## General information

Art. 964a ff. CO requirement	Referenced chapter in the report on non-financial matters
	<a href="#">Sustainability report: Introduction</a> <a href="#">Business model and value chain</a> <a href="#">Materiality</a> <a href="#">Sustainability strategy</a> <a href="#">Control and organisation of sustainability / ESG governance</a>

## Non-financial matters

Art. 964a ff. CO requirement	Referenced chapter in the report on non-financial matters
Climate-related matters (TCFD)	<a href="#">Control and organisation of sustainability / ESG governance</a> <a href="#">Risk management</a> <a href="#">Risk management / Dealing with climate-related risks and opportunities</a> <a href="#">Risk management / Resilience of Geberit business model</a> <a href="#">Climate change and environmental impact / Climate transition plan</a> <a href="#">Energy and CO<sub>2</sub></a>
Other environmental matters	<a href="#">Climate change and environmental impact / Climate transition plan</a> <a href="#">Energy and CO<sub>2</sub></a> <a href="#">Water</a> <a href="#">Resources and circular economy</a> <a href="#">Resources and circular economy / Waste</a> <a href="#">Procurement</a>
Social issues	<a href="#">Social responsibility</a> <a href="#">Procurement</a>
Employee-related issues	<a href="#">Employee attraction and retention / Working conditions</a> <a href="#">Employee attraction and retention / Training and education</a> <a href="#">Diversity and equal opportunity</a> <a href="#">Diversity and equal opportunity / Non-discrimination and Corporate culture / Values and codes of conduct</a> <a href="#">Employee attraction and retention / Freedom of association and Employee attraction and retention / Key figures on working conditions</a> <a href="#">Occupational health and safety</a>
Respect for human rights	<a href="#">Procurement / Child labour</a> <a href="#">Procurement / Forced or compulsory labour</a> <a href="#">Procurement / Conflict minerals</a>
Combatting corruption	<a href="#">Antitrust legislation</a>



# SASB Content Index

Geberit uses the Sustainability Accounting Standards Board (SASB) Content Index to provide structured information for investors on SASB-relevant topics. In the industry classification system provided by → SASB, Geberit is assigned to the SASB industry standard “Construction Materials”. It covers, among others, companies that produce construction materials, such as plastic materials, for sale to construction firms or wholesale distributors, and that purchase raw materials from the mining and petroleum industries. Geberit offers customers high-quality sanitary products and concentrates on installation and flushing systems for sanitary facilities, piping systems for transporting water in buildings, as well as bathroom systems. More detailed information on Geberit’s main business activities and product range is provided → online. The SASB Content Index makes reference to the Geberit Sustainability Performance Report which is presented in accordance with the GRI Standards.

## SASB Construction Materials

### Greenhouse Gas Emissions

Accounting Metric(s)	Code	Category	Location in GRI/ Sustainability Performance Report or Response
Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	EM-CM-110a.1	Quantitative	<a href="#">Energy and CO<sub>2</sub> / CO<sub>2</sub> and other emissions / Emissions in Scope 1 and 2</a> At present, Geberit is hardly affected by regulations limiting emissions as none of the ceramic plants are part of the EU ETS. For detailed key figures on greenhouse gas emissions, see <a href="#">Tables of key figures Environmental matters / CO<sub>2</sub> emissions</a>
Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	EM-CM-110a.2	Discussion and Analysis	<a href="#">Energy and CO<sub>2</sub></a> <a href="#">Climate change and environmental impact</a> <a href="#">Tables of key figures Environmental matters / CO<sub>2</sub> emissions</a>

### Air Quality

Accounting Metric(s)	Code	Category	Location in GRI/ Sustainability Performance Report or Response
Air emissions of the following pollutants: (1) NO <sub>x</sub> (excluding N <sub>2</sub> O), (2) SO <sub>x</sub> , (3) Particulate matter (PM10), (4) Dioxins/furans, (5) Volatile organic compounds (VOCs), (6) Polycyclic aromatic hydrocarbons (PAHs), and (7) Heavy metals	EM-CM-120a.1	Quantitative	1), (2), (3), (5): <a href="#">Energy and CO<sub>2</sub> / Other air emissions</a> For detailed key figures on the environmental impact, see <a href="#">Tables of key figures Environmental matters / Air emissions</a> (4), (6), (7): In terms of chemicals, producing sanitary ceramics is completely different to producing cement. For example, there is no clinkering process with related air emissions. Air emissions at Geberit primarily result from the combustion of natural gas (see positions 1, 2, 3 and 5). Therefore, these sub-disclosures are considered not to be material to our business.

### Energy Management

Accounting Metric(s)	Code	Category	Location in GRI/ Sustainability Performance Report or Response
(1) Total energy consumed, (2) Percentage grid electricity, (3) Percentage alternative, (4) Percentage renewable	EM-CM-130a.1	Quantitative	(1), (2), (4): <a href="#">Energy and CO<sub>2</sub> / Energy consumption and energy intensity</a> (3): Geberit does not consume energy from alternative sources, other than those mentioned under (4). For detailed key figures on the environmental impact, see <a href="#">Tables of key figures Environmental matters</a>

### Water Management

Accounting Metric(s)	Code	Category	Location in GRI/ Sustainability Performance Report or Response
(1) Total fresh water withdrawn, (2) Percentage recycled, (3) Percentage in regions with High or Extremely High Baseline Water Stress	EM-CM-140a.1	Quantitative	(1): <a href="#">Water / Water withdrawal and water consumption</a> (2): <a href="#">Water / Waste water</a> (3): <a href="#">Water / Water withdrawal and water consumption</a> For detailed key figures on the environmental impact, see <a href="#">Tables of key figures Environmental matters / Water</a>

## Waste Management

Accounting Metric(s)	Code	Category	Location in GRI/ Sustainability Performance Report or Response
Amount of waste generated, percentage hazardous, percentage recycled	EM-CM-150a.1	Quantitative	<a href="#">Resources and circular economy / Key figures / Recycling</a> <a href="#">Resources and circular economy / Key figures / Reuse of products and packaging materials</a> <a href="#">Resources and circular economy / Key figures for waste</a> For detailed key figures on the environmental impact, see <a href="#">Tables of key figures Environmental matters / Waste</a>

## Biodiversity Impacts

Accounting Metric(s)	Code	Category	Location in GRI/ Sustainability Performance Report or Response
Description of environmental management policies and practices for active sites	EM-CM-160a.1	Discussion and Analysis	<a href="#">Corporate culture / Implementation of norms and standards</a> <a href="#">Procurement / Management system</a> Geberit production sites do not endanger biodiversity in protected areas. Biodiversity plays a role when procuring mineral raw materials for ceramic production. This subject was addressed and examined as part of supplier audits. During these audits, it was found that the suppliers in this sector actively address the topic of biodiversity and take appropriate measures within the context of their licence to operate.
Terrestrial acreage disturbed, percentage of impacted area restored	EM-CM-160a.2	Quantitative	This data is considered not to be material to our business.

## Workforce Health & Safety

Accounting Metric(s)	Code	Category	Location in GRI/ Sustainability Performance Report or Response
(1) Total recordable incident rate (TRIR) and (2) Near miss frequency rate (NMFR) for (a) full-time employees and (b) contract employees	EM-CM-320a.1	Quantitative	(1): <a href="#">Occupational health and safety / Accidents and days lost</a> <a href="#">Tables of key figures Social matters / Occupational health and safety</a> <a href="#">Tables of key figures Social matters / Absenteeism rates</a> <a href="#">Occupational health and safety / Work-related illness</a> (2): This data is currently not being collected.
Number of reported cases of silicosis	EM-CM-320a.2	Quantitative	<a href="#">Occupational health and safety / Work-related illness</a>

## Product Innovation

Accounting Metric(s)	Code	Category	Location in GRI/ Sustainability Performance Report or Response
Percentage of products that qualify for credits in sustainable building design and construction certifications	EM-CM-410a.1	Quantitative	Around 42% of Group sales are covered by products with an EPD. Furthermore, the timber for around 96% of Geberit bathroom furniture is sourced from certified sustainable sources. For detailed information on product innovation, see <a href="#">Eco-design and products</a>
Total addressable market and share of market for products that reduce energy, water, and/or material impacts during usage and/or production	EM-CM-410a.2	Quantitative	Since 2017, Geberit has been working on a European water label that is applicable to a range of sanitary products. For detailed information on product innovation, see <a href="#">Eco-design and products</a>

## Pricing Integrity & Transparency

Accounting Metric(s)	Code	Category	Location in GRI/ Sustainability Performance Report or Response
Total amount of monetary losses as a result of legal proceedings associated with antitrust activities and price fixing	EM-CM-520a.1	Quantitative	<a href="#">Corporate culture / Compliance with laws and regulations</a> <a href="#">Antitrust legislation / Measures and incidents</a>

# SDG Reporting

As a European industry leader in the sanitary sector, Geberit develops innovative solutions for efficient water use. With water-saving products, the company actively contributes to the protection of scarce drinking water resources and promotes sustainable construction worldwide.

In 2022, Geberit further strengthened its climate protection efforts with a comprehensive CO<sub>2</sub> strategy. Additionally, the company is committed to the training and education of employees as well as customers.

Geberit's sustainability strategy supports the United Nations' 2030 Agenda and focuses on four of the 17 Sustainable Development Goals (SDGs), where the company can make the greatest social impact:

- **SDG 4:** Quality Education
- **SDG 6:** Clean Water and Sanitation
- **SDG 11:** Sustainable Cities and Communities
- **SDG 13:** Climate Action



**Relevance for Geberit** As a technology-oriented company, Geberit is reliant on the innovative strength of its employees. Encouraging further qualifications and innovative performance plays a key role in the education and further training of employees. By sharing knowledge and building up know-how at the customers', Geberit makes a significant contribution to the development of the entire value chain and, through the employees' role as a knowledge multiplier, makes a positive impact on the sanitary industry as a whole. Taking on social responsibility through partnerships in social projects and the application of in-house know-how in these projects makes a positive contribution to social development in disadvantaged regions.

**Geberit's contribution**

- Training apprentices is of great significance for Geberit. The company offers young people apprenticeships in commercial, industrial or technical professions. In 2024, 283 apprentices were employed. The transfer rate to a permanent employment relationship was 63%. Furthermore, 120 internships were made available and 19 Bachelor and Master theses supervised.
- The internal development programmes GROW and LEAD aim to identify talents in the company and support them along their path to middle or senior management. In the reporting year, around 100 employees took part in these programmes – including 30 women. The internal development programmes are intended to help fill at least half of all vacant managerial positions with internal candidates. In 2024, this was achieved for 63% of all Group management vacancies.
- Geberit supports junior managers with two development programmes: since 2020, the Operations Development Programme (ODP) has offered targeted support in the fields of production and logistics. This was followed in 2024 by the Sales Development Programme (SDP) for talented marketing and sales staff with an economics or technical background. Both programmes prepare talented internal and external prospects for managerial tasks.
- In the reporting year, employees across the Group attended on average 14.0 hours of internal and external education and further training.
- In 2024, some 160,000 professionals were provided with education and further training both in person and via digital formats on products and their use, tools, software and installation skills at the 30 Geberit Information Centres in Europe and overseas, and at external events. In this way, Geberit supports innovation, growth and value added in the sanitary industry.
- Since 2024, Geberit has been an official partner of the PropelA vocational training programme in Kenya run by the Hilti Foundation and the Swiss foundation Swisscontact. In this programme, young people learn how to become plumbers and electrically skilled persons over a period of two years in line with the Swiss model of dual vocational training. In 2024, Geberit financed the construction of the training centre for plumbers in Karen near Nairobi and provided it with the necessary equipment. The local apprentices were also supported with scholarships. Coaching of the teachers and training leads also took place. In the reporting year, 44 apprentices successfully completed the training programme.
- Despite the war, Geberit continued its long-standing project for supporting the professional training of plumbers in Ukraine. By mid-2024, 479 people – including 14 women – completed the training programme, with an additional 1,057 people taking part in various further training courses. 585 students started the training programme. Furthermore, 19 vocational schools were supported with material.

Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Modules in the Geberit sustainability strategy or chapters in the sustainability report that are relevant to this goal:

- [Employee attraction and retention](#)
- [Social responsibility](#)
- [GRI 404](#)
- [Customer relations](#)



**Relevance for Geberit**

Geberit makes a significant contribution to conserving scarce drinking water resources with its water-saving sanitary solutions. The company's greatest environmental impact lies in water conservation – a key lever for sustainable development. Innovative products optimise water consumption in buildings while ensuring the highest standards of hygiene, including in drinking water systems.

**Geberit's contribution**

- The product range includes a wide variety of products that contribute to the careful use of resources through low water and energy consumption. Geberit's water footprint shows that nearly 100% of the water consumption is attributable to the use of products by customers. Geberit therefore consistently develops and distributes water-saving products in order to reduce water consumption. For example, water-saving solutions such as dual-flush and stop-and-go cisterns have decreased flush volumes since 1952 by around 80%.
- WC cisterns play a crucial role in water conservation. According to one model calculation, all Geberit dual-flush and stop-and-go cisterns installed in place of traditional flushing systems (with 9-litre full flush) since 1998 have so far saved around 38,300 million m<sup>3</sup> of water. In 2024 alone, the water saved amounted to 3,130 million m<sup>3</sup>. Water conservation is the result of a balanced overall system. Reducing the flush volume in the cistern while at the same time ensuring that the WC ceramic appliance is optimally flushed out is just as important as correctly dimensioning the drainage system.
- Stagnation and dirt in the drinking water system are among the greatest risks that can adversely affect the quality of the water in domestic installations. Geberit offers various solutions (e.g. hygiene filters, sanitary flush units) for ensuring drinking water hygiene in a reliable and economical manner.
- Thanks to targeted investments in research and development in areas such as hydraulics and virtual engineering, Geberit is working on developing innovations for the future. Here, Geberit regards → eco-design as the key to environmentally friendly products and as an integral part of the development process. Since 2007, eco-design has been adopted in over 200 development projects. One current example that helps to reduce water consumption and CO<sub>2</sub> emissions is the Acanto WC with TurboFlush. Thanks to optimised hydraulics it offers improved flushing-out performance with minimal water consumption.
- Geberit actively endorses assessment criteria that allow for an effective differentiation of water-saving products in an effort to meet EU targets for resource efficiency. In 2017, the company was involved in the establishment of the Unified Water Label Association (UWLA). The UWLA water label aims to support customers in the selection of resource-efficient products.
- With its social engagement strategy, the company also makes a significant contribution to improving the sanitary conditions in countries and regions where the sanitary infrastructure is lacking. Since 2008, Geberit has been carrying out projects with apprentices where they renovate sanitary facilities in educational or social institutions under professional supervision. In 2024, ten apprentices from Germany, Austria and Switzerland installed new sanitary equipment at the Svay Thom Primary School in Siem Reap, Cambodia. The new toilet facilities and washbasins benefit the 1,800 schoolchildren and 80 teachers.

Ensure availability and sustainable management of water and sanitation for all.

Modules in the Geberit sustainability strategy or chapters in the sustainability report that are relevant to this goal:

- Water
- Eco-design and products
- Social responsibility



**Relevance for Geberit**

The sustainable development of cities and communities relies on buildings that are sustainably planned, constructed, operated and dismantled. With a wide range of products, Geberit provides innovative and durable solutions for sanitary systems and water management in buildings. At the same time, Geberit is thus developing a sustainable market segment that is geared towards sustainable building.

**Geberit's contribution**

- Sanitary technology behind the wall combines reliability and quality with innovation. This allows for easy, quick and reliable planning and installation. Meanwhile, bathroom systems in front of the wall offer convincing design, functionality and quality. With its wide range of products in front of and behind the wall, Geberit spans the entire flow of water within a building and helps to optimise significant aspects of the system as a whole, such as water and energy consumption or sound insulation. To do this, the products are developed and optimised in terms of their resource efficiency, backwards compatibility and recyclability according to the → eco-design principle.
- Geberit products have a very long service life, as many of them will be installed in buildings for decades. Furthermore, the products are backwards-compatible in some cases and can be cleaned and repaired easily. Spare parts for concealed cisterns and their mechanical components are available for 50 years, and for up to 25 years for a significant proportion of the product range. Various ceramic products (not including seat and lid) come with a lifetime guarantee. This supports the circular economy approach in buildings.
- Geberit invests in digital tools such as the interdisciplinary planning method BIM (Building Information Modelling), with the aim of optimising the entire planning and building process. BIM facilitates an efficient exchange of information between architects, sanitary engineers and building owners, thus enabling sanitary systems in buildings to be holistically planned, simulated in the respective context and implemented as a complete solution.
- More and more buildings are being constructed and certified in accordance with sustainability standards such as LEED, BREEAM, DGNB and Minergie. Geberit also offers comprehensive expertise and system solutions in the areas of sanitary technology and water management. In order to increase the transparency of product data and comparability of products, Geberit has been creating environmental product declarations (EPD) in accordance with the European standard EN 15804 since 2012, which can also be used directly for sustainable building standards. Geberit has a total of 21 EPDs, which account for 42% of Group sales.

Make cities and communities inclusive, safe, resilient and sustainable.

Modules in the Geberit sustainability strategy or chapters in the sustainability report that are relevant to this goal:

- Eco-design and products
- Resources and circular economy



Take urgent action to combat climate change and its impacts.

Modules in the Geberit sustainability strategy or chapters in the sustainability report that are relevant to this goal:

- [Climate change and environmental impact](#)
- [Energy and CO<sub>2</sub>](#)

**Relevance for Geberit**

Geberit supports the Swiss net zero target for 2050 and the corresponding Swiss climate strategy. The company has been committed to reducing CO<sub>2</sub> emissions for many years. A core element of the Geberit climate transition plan is the comprehensive CO<sub>2</sub> strategy, according to which Geberit aims to reduce CO<sub>2</sub> intensity by 5% per year on average. By 2035, relative CO<sub>2</sub> emissions are to be reduced by 80% compared to 2015.

**Geberit's contribution**

- The central element is the integration of the CO<sub>2</sub> strategy in all relevant and existing business processes as well as the handling of CO<sub>2</sub> emissions as external costs by means of internal CO<sub>2</sub> pricing. In this way, Geberit wants to ensure that the procedure of reducing the company's carbon footprint is widely supported within the company, incorporated in daily business activities, and that the measures taken have a long-term, sustainable effect.
- Pivotal in energy management and the CO<sub>2</sub> strategy are measures for saving energy, increasing efficiency and procuring energy in the plants. The corresponding measures are drawn up and implemented as part of an energy master plan and a rolling CO<sub>2</sub> forecasting of the significant plants. The proportion of renewable energies is being further increased throughout the company, always taking the internal CO<sub>2</sub> reference price and the economic efficiency of the planned projects into consideration.
- In 2024, CO<sub>2</sub> intensity (CO<sub>2</sub> emissions in relation to currency-adjusted net sales) remained constant compared to the previous year. Compared to the reference year 2015, the CO<sub>2</sub> intensity has improved by 63.2%, or 10.5% per year on average.
- In the reporting year, absolute CO<sub>2</sub> emissions (Scopes 1 and 2) increased by 2.4% to 123,975 tonnes.
- In the reporting year, 134.6 GWh of green electricity with proof of origin was procured, which corresponds to 65% of the entire volume of purchased electricity. As a result, CO<sub>2</sub> emissions were reduced by around 61,900 tonnes. Taking into account electricity from renewable energy sources included in the standard electricity mix, renewable energy sources accounted for around 80% of electricity.
- Geberit also contributes to reducing Scope 3 emissions as part of procurement and product development. Since 2007, all new products have been optimised in terms of sustainability as part of → [eco-design](#) workshops. The sustainable design of products makes a significant impact on Scope 3 emissions at Geberit. The selection of suitable raw materials with minimal CO<sub>2</sub> emissions plays an increasingly important role, and is addressed in discussions with suppliers and included in decision-making processes, see → [Procurement](#).

## Communication on Progress UNGC

Geberit has signed the declaration of membership and commitment to the ten principles of the United Nations Global Compact (UNGC) and has been a formal member of the UN Global Compact since October 2008. The company was a founding member of the local Swiss network in 2011. Since then, Geberit has issued transparent reports on progress annually in the UNGC's Communication on Progress as part of its sustainability reporting. Since 2023, the annual Communication on Progress has been published online on the UNGC platform. The current Communication on Progress is available in the [→ UNGC COP Viewer](#).

## Sustainability

# Audit Report Greenhouse Gas Balance

**intep**

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To the Group Executive Board of Geberit AG  
Schachenstrasse 77  
CH-8645 Jona  
Zurich, 30 January 2025

## Geberit Group – Greenhouse gas balance (Scope 1 and 2) for the financial year 2024 > Independent auditor's report

### Audit result

Based on our audit, nothing has come to our attention that causes us to believe that the Geberit Group's Scope 1 and 2 greenhouse gas balance for the financial year 2024 has not been prepared, in all material respects, in accordance with the criteria. Based on this assessment limited assurance, we can therefore confirm that the subject matter complies with and meets the specified criteria.

### Mandate and scope of the audit

We have been engaged to perform a limited assurance review for the reporting period from 1 January 2024 to 31 December 2024 on the following subject matter:

- The Geberit Group's greenhouse gas balance (Scope 1 and 2) for the 2024 financial year
- The workflow for data collection, calculations and aggregation as well as the verification process as part of the greenhouse gas accounting for selected production sites
- The process for obtaining guarantees of origin (GoOs) for the purchased electricity

### Assessment criteria

The greenhouse gas balance was prepared based on the following criteria defined by Geberit:

- ISO 14064-1:2018, WRI/WBCSD Greenhouse Gas Protocol and GRI Standards 302-1, 305-1, 305-2 and 2-5
- The GHG reporting processes defined by Geberit and listed in the EHS Managers' Manual, as well as the specified templates for data collection and data validation by the EHS Managers at site and Group level

## Responsibility of Geberit AG

The Executive Management of Geberit AG is responsible for the preparation of the greenhouse gas balance in accordance with the criteria. This responsibility includes the design, the implementation and maintenance of adequate internal controls related to the preparation of the greenhouse gas inventories, including the calculation of greenhouse gas emissions, that are free from material misstatement, whether due to fraud or error. In addition, the management is responsible for the selection and application of criteria and for maintaining appropriate records.

## Responsibility of the auditor

Our responsibility is to express an opinion on the greenhouse gas balancing and the emission factors used therein based on our limited assurance engagement.

We conducted our review in accordance with the Guidance for the Verification and Validation of Greenhouse Gas Statements (ISO 14064-3:2019) to determine whether the subject matter has been prepared, in all material respects, in accordance with the criteria listed above.

Considering risk and materiality considerations, we performed audit procedures to obtain sufficient and appropriate audit evidence. The procedures selected depend on the judgement of the independent auditor. In a limited assurance engagement, the procedures performed are less extensive than in a reasonable assurance engagement and therefore offers a more limited level of assurance.

We have performed the following essential work:

- Assessment of the requirements for greenhouse gas balancing and their practical implementation
- Interviews with key data suppliers and EHS managers from selected locations: Milwaukee (US), Pottenbrunn (AT), Gaeta (IT), Givisiez (CH)
- Interviewing the managers at group level in the areas of procurement and sustainability
- Inspection of the organisational structure, the level of knowledge and training of the employees involved, the methods of data collection and processing as well as the internal controls that are relevant for the audit review
- Analytical considerations, interviews and inspection of the documentation of the systems and processes for collecting, calculating, recording, analysing and aggregating the data, including document reviews and random sampling
- Assessment and review of the methodology used to calculate the Geberit Group's greenhouse gas balance (Scope 1 and 2), including the process for obtaining guarantees of origin (GoOs) for the purchased electricity

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit result.

Intep – Integral Planning GmbH

Gessica Gambaro

Martina Alig

Beat Stemmler



## Sustainability

The following parties are responsible for the correctness of the information in the report on non-financial matters, pursuant to Art. 964a ff. of the Swiss Code of Obligations (CO):



Albert M. Baehny  
Chairman of the Board of Directors



Christian Buhl  
CEO

# Imprint

## Overall Responsibility/Editorial

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## Text

Geberit AG, Rapperswil-Jona

## Concept, design and technical realisation

→ [nexxar GmbH, Vienna](#)

The statements in this review relating to matters that are not historical facts are forward-looking statements that are not guarantees of future performance and involve risks and uncertainties, including but not limited to: future global economic conditions, foreign exchange rates, statutory rulings, market conditions, the actions of competitors and other factors beyond the control of the Company.

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