

Sustainability

For generations, the Bossard Group has attached great importance to sustainable corporate development. This sustainability report details the Bossard Group's activities and measures to achieve long-term, sustainable growth. The report explains the strategic and organizational anchoring of the topic of sustainability and the focus areas: Future Proven Solutions, Reduced Footprint, Empowered People and Fair Partnership.



BOSSARD SUSTAINABILITY REPORT 2025

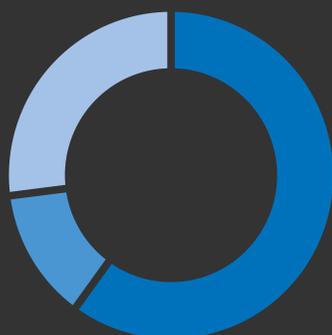
PART 1

“INTRODUCTION – general section”

ESRS 2 General Disclosures

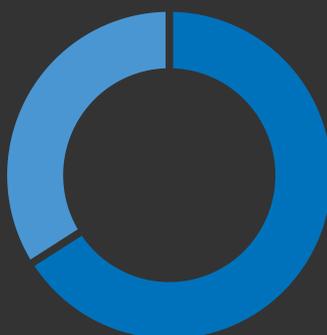
1.1 At a glance

Employees by region



- Europe (60%)
- America (13%)
- Asia (27%)

Employees by gender



- Men (66%)
- Women (34%)

67

Recycling rate of waste in percent

+10

Increase in percent of signed Supplier Code of Conducts in the reporting year

31,617

Total energy consumption in MWh

5,744

thereof renewable

12,662

Electricity consumption in MWh

5,115

thereof renewable

BOSSARD SUSTAINABILITY REPORT 2025

1.2 General principles for reporting

GRI 2-2, GRI 2-3, GRI 2-4, GRI 2-5, GRI 2-14, ESRS 2 BP-1, ESRS 2 GOV-1, ESRS 2 GOV-4

The 2025 Sustainability Report meets the requirements of the GRI Standards. In the reporting year, Bossard performed a double materiality analysis in accordance with the requirements of the Corporate Sustainability Reporting Directive (CSRD) (Directive (EU) 2022/2464). Where possible, the sustainability aspects identified as material in the survey are now also mapped to the specific requirements of the European Sustainability Reporting Standards (ESRS). This is intended to be a first step towards more comprehensive sustainability-related transparency and compliance with the CSRD.

Bossard remains subject to the reporting requirements on non-financial matters under the Swiss Code of Obligations (CO). The sustainability report was prepared in accordance with article 964b CO. Climate-related reporting is based on the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

In the year 2025, Bossard’s review of imported quantities of minerals and metals containing tin, tantalum, tungsten, and gold did not identify any relevant imports above the “de minimis” thresholds defined in the Ordinance on Due Diligence and Transparency in relation to Minerals and Metals from Conflict-Affected Areas and Child Labor (VSoTr). Accordingly, there is no additional due diligence obligation with regard to minerals and metals from conflict-affected areas pursuant to article 964j ff. CO. In addition, Bossard is not subject to the due diligence obligations under article 964j ff. CO with regard to child labor.

This sustainability report fulfills Bossard’s commitment to annual reporting (Communication on Progress, CoP) under the United Nations Global Compact (UNGC).

This report includes the sustainability declaration of Bossard Holding AG in Zug. The scope of the published information relates to the Group as stated in the consolidated financial statements. Any and all deviations are declared.

In the reporting year, no information was restated and no data points or comparative figures relating to previous years were adjusted.

Bossard attaches great importance to the accuracy of the information published in its sustainability report. The report was prepared by the relevant experts and the ESG team, reviewed by the executive committee, and approved by the board of directors. No external audit of the information was performed.

The report is available in German and English and was published on March 5, 2026.

Unless otherwise stated, all information in this report relates to the 2025 financial year (January 1, 2025 to December 31, 2025) or to the reporting date of December 31, 2025. The next report on sustainability performance for the 2026 financial year will be published in the first quarter of 2027.

BOSSARD SUSTAINABILITY REPORT 2025

1.3 Business model and sustainability strategy

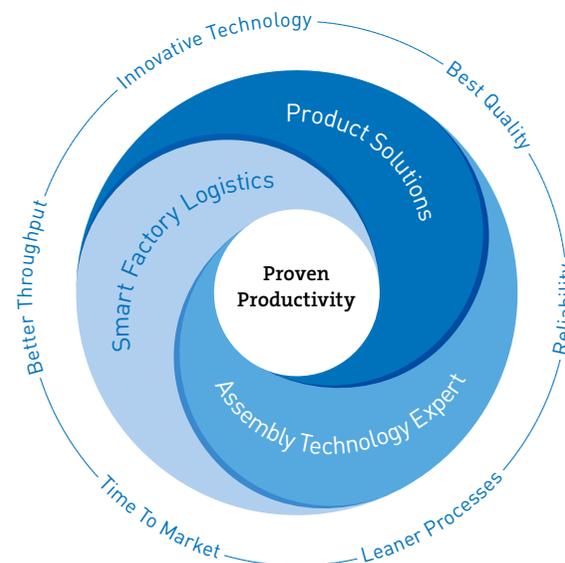
GRI 2-1, GRI 2-6, GRI 2-22, ESRs 2 SBM-1

Bossard is a leading global partner that creates added value by providing industrial fastening and assembly solutions to companies in the electromobility, railway, mechanical construction, electronics, and medical technology industries.

The company has approximately 3,300 employees in 33 countries. The Group is headquartered in Zug, Switzerland. The focus of business activities is in Europe, where 61 percent of sales are generated. Bossard also has subsidiaries in America and Asia.

Strategic core activities

Bossard's business model consists of three core areas: (1) Product Solutions, (2) the offering of Smart Factory Logistics, and (3) Assembly Technology Expert solutions.



Product Solutions include both a standard range of over 1 million orderable catalog items, which Bossard obtains from approximately 6,400 suppliers worldwide, as well as customer-specific fastening solutions.

Smart Factory Logistics supports customers to digitalize procurement, delivery, and assembly processes. The services range from monitoring inventory levels and bundling supplier orders to automatic delivery to the assembly workstations. This offering is complemented

by the **Smart Factory Assembly** digital assembly platform, which optimizes process control with real-time data acquisition and networking.

Assembly Technology Expert supports product designers and engineers in the areas of process improvement, product safety, and innovation. This includes consulting services for the design and construction of suitable fasteners, optimization of assembly processes, as well as training and education.

Value chain

Bossard's value creation focuses on industrial fastening and assembly technology. The number of self-manufactured products is marginal compared to the overall business activity and will therefore not be addressed in depth. Bossard's offering is aimed at companies, meaning that the Group operates exclusively in the business-to-business (B2B) market.

Logistics centers, office buildings, vehicles, and IT soft- and hardware are required for value creation. The selection of suitable suppliers and the drafting of purchase and leasing contracts are based on defined selection criteria and procurement processes. Since Bossard hardly produces any physical goods, only a limited amount of waste is generated.

Natural resources such as water, food, and energy are primarily required to meet the needs of employees, to operate technical infrastructure such as office buildings, logistics, and service centers, and to ensure the supply

and delivery of fastening and assembly solutions for customers. The disposal of consumed resources is handled by external service providers and water supply companies, aiming for reuse wherever possible.

The upstream and downstream value chain, and the associated stakeholders and influencing factors, are shown in the illustration below.

| Key Upstream Activities | | |
|---|---|---|
| Tier 3 | Tier 2 | Tier 1 |
| Mining and Extraction | Raw material processing, Manufacturing of components and products | Direct (supplier) inputs |
| Extraction of minerals and metals | Raw material and metal processing | Procurement of products Examples: – Fastener and non-fasteners – Non-core products |
| Production inputs for alloys (fuels and energy) | Manufacturing of components and products | Energy and infrastructure inputs for own business operations |
| | | Financing |

| Own Business Activities | | |
|---|----------------------------------|------------------------------|
| Products and Services | Core functions | Support functions |
| Product range | Sourcing and procurement | IT |
| Services Examples: – Assembly – Technology Expert – Smart Factory – Logistics – Smart Factory – Assembly | Sales | Marketing and Communications |
| | Warehousing | Tax and Legal |
| | Products and services department | Logistics |
| | | HR |
| | | Corporate Finance |
| Regional Area Management (market units/subsidiaries) | | |

| Key Downstream Activities | | |
|------------------------------------|-------------------------|----------------------------|
| Tier 1 | | Tier 2 |
| Logistics | Customers and End-users | Waste Management |
| Shipping and distribution partners | Direct customers (B2B) | Waste management/recycling |
| | End-users | Landfills |

Central value creation factors

The knowledge and skills of Bossard's workforce are key factors in creating value: thanks to their ideas and commitment, approximately 3,300 employees as well as external service providers, and suppliers ensure the company's success. A diverse working environment and attractive benefits promote productivity and expertise, which grows continuously through day-to-day work and professional development. Intellectual capital is equally important. The Bossard Group makes targeted investments in intangible assets such as software, licenses, customer relationships, and brands. In addition, external knowledge is integrated through IT and strategy consulting.

The Bossard Group is financed through equity capital and debt capital, positive business results, investments in Bossard Holding AG, capital market issues, and current cash flow. Thanks to its profitability, the Bossard Group remains attractive on the capital market and offers investors, employees, and other stakeholders benefits such as dividends, interest, or salaries. Furthermore, government and society benefit from taxes and other levies paid by the Bossard Group.

Partnerships and exchanges with stakeholders facilitate the continuous improvement of products and services. Given the growing importance of sustainability, ongoing dialog with relevant stakeholders remains central to Bossard's strategic direction. In addition, Bossard is involved in organizations that promote sustainability.

Sustainability approach

For Bossard, sustainability is an integral part of the corporate and value creation strategy. The aim is to create the greatest possible value for both society and the company.

From a social perspective, Bossard uses its position, capabilities, and influence to minimize negative impacts and generate positive value. From a business perspective, sustainability strengthens resilience and competitiveness in an environment of increasing challenges and rising stakeholder expectations.

Bossard is pursuing a strategic sustainability agenda in order to open up new opportunities with customers, for partnerships, and for business opportunities. This includes optimizing the use of resources, access to important materials, new markets and talent, as well as meeting regulatory requirements.

Sustainability strategy

These strategic considerations have led to four key areas of focus, in which Bossard responds to material sustainability risks and opportunities. The focus is on sustainable, circular products and solutions, climate and environmental protection, Bossard's own employees, as well as Bossard's integrity and responsible corporate governance (hereinafter referred to as governance).

| | Future Proven Solutions | Reduced Footprint | Empowered People | Fair Partnership |
|---|---|--|--|---|
| | Integrating of sustainability into processes, transitioning to circular use of resources, and developing sustainable products and services | Reducing emissions to contribute to climate protection and empower Bossard's customers to take action | Promoting successful cooperation within the company | Respecting human rights and promoting responsible business conduct |
| APPROACH | Sustainability initiatives and the economical use of resources support the Group's long-term growth. Bossard collects key figures to analyze the strengths and weaknesses of its sustainability performance. Sustainability investments are managed systematically to ensure the availability of market-ready solutions or technologies, as well as to safeguard strong financial performance in the short and medium term. | An unspoiled environment is important to Bossard and the entire value chain. For this reason, Bossard focuses on reducing the environmental footprint of its business units and products where possible. In addition, the environmental impacts associated with upstream and downstream processes are systematically identified and minimized. | The commitment and expertise of Bossard's employees form the central foundation for a successful future. Bossard attaches great importance to high quality standards, innovation, and sustainability. The Group prioritizes well-being and safety in the workplace. Bossard specifically promotes training and development opportunities as well as equal opportunities and inclusion to ensure the company's success. | Bossard is committed to humane and sustainable living conditions along the entire value chain. Customers, partners, suppliers and, in particular, their employees are at the heart of responsible business and procurement activities. This commitment is linked to transparent and fair corporate governance and helps safeguard Bossard's reputation among all relevant stakeholders. |
| PRIORITIES | <ul style="list-style-type: none"> - Collaboration along the value chain to transition to the circular use of resources and develop sustainable products and services - Optimizing operational circularity | <ul style="list-style-type: none"> - Increased use of renewable energies - Decarbonizing the company's own operations | <ul style="list-style-type: none"> - Ensuring the health and safety as well as well-being and satisfaction of employees - Developing skills and talents - Promoting diversity, equity, and inclusion | <ul style="list-style-type: none"> - Enabling and promoting responsible business conduct - Careful screening of suppliers and partners - Anchoring sustainability throughout the company - Advocacy and commitment to sustainable stakeholder relations |
| MORE INFORMATION | <ul style="list-style-type: none"> - ESRS E5 → Resource use and circular economy | <ul style="list-style-type: none"> - ESRS E1 → Climate change | <ul style="list-style-type: none"> - ESRS S1 → Own workforce | <ul style="list-style-type: none"> - ESRS S2 → Workers in the value chain - ESRS G1 → Business conduct |
| SUSTAINABLE DEVELOPMENT GOALS (SDGs) | <ul style="list-style-type: none"> - SDG 9 Industry, innovation and infrastructure - SDG 12 Responsible consumption and production | <ul style="list-style-type: none"> - SDG 7 Affordable and clean energy - SDG 13 Climate action | <ul style="list-style-type: none"> - SDG 5 Gender equality - SDG 8 Decent work and economic growth | <ul style="list-style-type: none"> - SDG 17 Partnerships for the goals |

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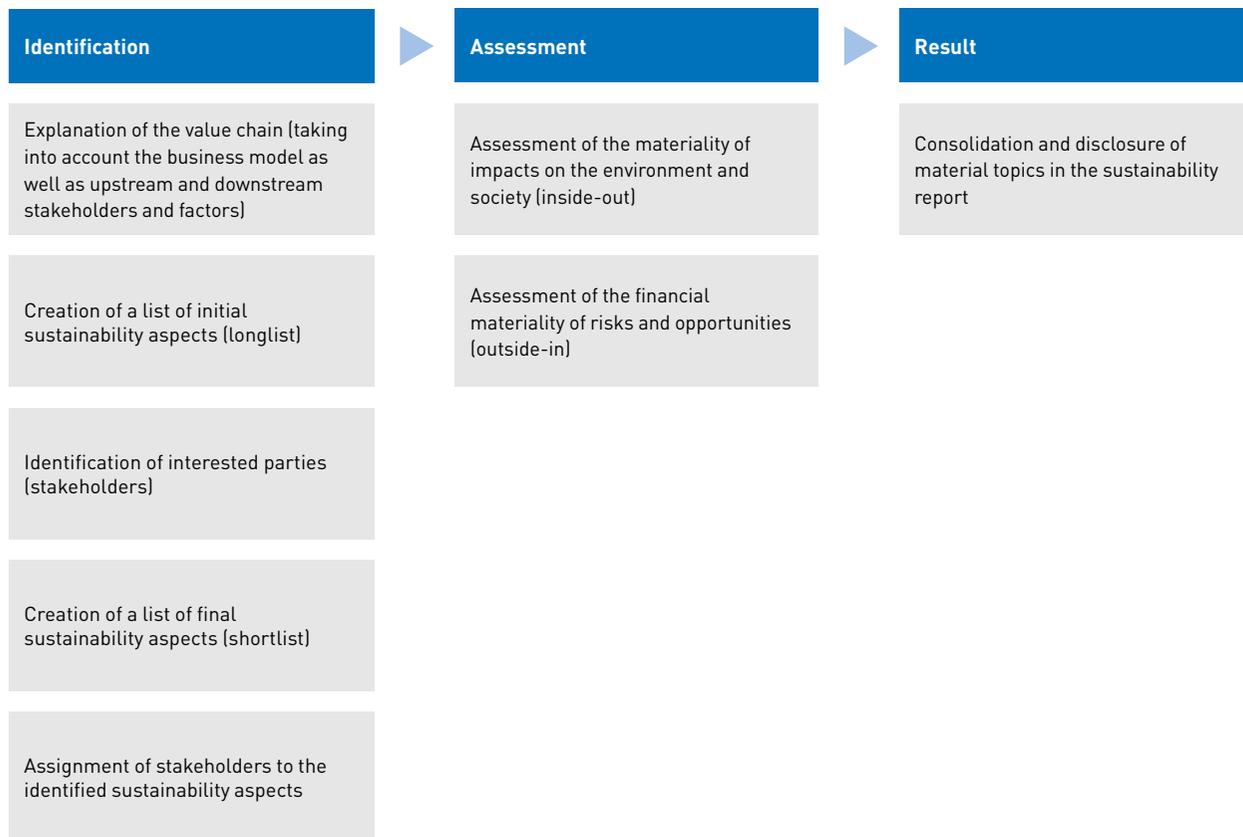
1.4 Double materiality analysis

GRI 3-1, GRI 3-2, GRI 2-13,
ESRS 2 BP-1, ESRS 2 IRO-1, ESRS 2 IRO-2, ESRS 2 SBM-3

In the reporting year, Bossard carried out a double materiality analysis (DMA) in accordance with the ESRS draft from 2024. The basis was Bossard’s previous approach to assessing sustainability-related matters, which meets the requirements of the GRI Standards.

Process

The initial DMA follows the process outlined on the right for identifying and assessing material impacts, risks, and opportunities related to relevant sustainability topics. At present, the results should be regarded as preliminary, since the initial analysis was based on the 2024 draft of the ESRS and was carried out at a time when consultation on the Omnibus Simplification Package had not yet been completed. Nevertheless, the results fully reflect the process for determining the DMA as set out in the ESRS and identify the material topics to be disclosed in this sustainability report. Bossard will continue to develop the DMA to ensure compliance with the requirements of the updated CSRD in the coming years.



Identifying material sustainability aspects

The process begins with mapping Bossard's value chain, including its upstream and downstream activities as well as its core business. See chapter [→ Business model and sustainability strategy](#).

In the next step, the upstream and downstream value chain and the business model are reviewed for relevant sustainability aspects. The main basis are the sustainability requirements pursuant to the ESRS as well as company-specific priorities. In the reporting year, the core topics from the GRI materiality analysis conducted in previous years were also taken into account. Sustainability aspects are assessed both at the company level and on a product-specific basis. In addition, international sustainability standards are taken into account in order to identify potential areas for further action. These analyses are then used as the basis for compiling an initial list (longlist) of relevant sustainability topics.

A comprehensive overview of potential stakeholders is drawn up to identify relevant interest groups. In accordance with the chapter [→ Management of relationships with stakeholders](#).

The overview takes stakeholders into account in accordance with ESRS as well as recognized sustainability standards and the stakeholders already identified in Bossard's GRI materiality analyses of previous years.

The final list of sustainability aspects (shortlist) is then drawn up and validated. Each item on the initial list (longlist) is divided into subtopics and then reviewed to determine whether it is related to Bossard's value chain. Subtopics that are not relevant are excluded.

In-house experts and external stakeholders are involved in the materiality analysis. They are assigned to the relevant sustainability topics based on their expertise and the extent to which they are affected. Targeted consultations and surveys are carried out later in the process.

Assessment

Bossard includes all relevant information in its entirety for all impacts, risks, and opportunities. Mitigating measures for risks and negative impacts are not taken into account (gross assessment). The relevance of the sustainability aspects is analyzed and assessed from two perspectives: firstly with regard to the materiality of the impacts and secondly with regard to their financial materiality.

The perspective of the **materiality of impacts** refers to sustainability aspects where Bossard can have both positive and negative impacts. The assessment is carried out by the assigned internal and external stakeholders. Bossard's activities focus on the environment, employees, and society as well as potential risks to the business. For most topics, the effects and risks of the value chain are assessed as well. In the reporting year, the assessment was primarily based on internal knowledge and focused mainly on Bossard's direct (Tier 1) suppliers. In particular, this is related to the identification and assessment of impacts associated with employees in the value chain (ESRS S2).

The assessment of subtopics takes into account short-, medium- or long-term time horizons. The severity of positive and negative impacts is assessed in accordance with ESRS guidelines based on the factors of scale, scope, and irreversibility. The assessment of actual and potential negative and positive impacts is based on a points system. The categories minor/insignificant, low, high, and very high are used for grading. In addition, the potential impacts are assessed according to their probability of occurrence, using the categories very unlikely, unlikely, possible, and likely.

The total number of points is calculated by multiplying the points for impact and probability. A threshold of 50 percent of the total number of points was chosen to have significant impacts.

The perspective of **financial materiality** refers to sustainability aspects that potentially represent material risks and opportunities for Bossard's financial position.

A sustainability aspect is considered material if it entails relevant risks or opportunities for the Group's net assets, financial position, and results of operations in the short, medium or long term. The materiality of risks and opportunities is assessed based on a combination of the probability of occurrence and the potential extent of the financial effects.

The processes for identifying significant risks and opportunities differ.

In the future, material opportunities will be determined by using scenarios with qualitative thresholds. These scenarios are developed in workshops with experts from the relevant specialist and business areas. Any effects identified can be used to determine opportunities. Key financial figures such as the Group's net income, EBITDA, CAPEX, and OPEX are used as assessment criteria to determine the potential or actual extent of an opportunity.

Material environmental, social, governance related risks (ESG risks) are determined in accordance with the defined time horizons and thresholds of the groupwide risk management framework. This ensures consistency with the regular risk management process. The assessment is carried out by the Group's risk management functions, if necessary, in coordination with the specialist departments and/or business units.

Result

The material sustainability aspects identified as part of the DMA are consolidated. To this end, overviews of the sustainability-related impacts and sustainability risks classified as significant or higher are presented to and discussed with internal stakeholders and the Group's executive committee. A sustainability aspect is considered material if the impacts are material, the aspect is financially material, or both. Final approval of the materiality analysis was granted by the board of directors at the request of the executive committee.

Bossard has defined the standards ESRS E1 (Climate change), ESRS E5 (Resource use and circular economy), ESRS S1 (Own workforce), ESRS S2 (Workers in the value chain), and ESRS G1 (Business conduct) as material.

From this definition, the following list of key topics emerges:

- Climate change
- Climate protection and decarbonization
- Resource use and circular economy
- Health, safety and well-being
- Diversity, equity, and inclusion
- Career advancement opportunities, continuing education, and skills development
- Employees in the value chain
- Corporate culture
- Whistleblowing
- Management of relationships with suppliers
- Management of relationships with stakeholders
- Philanthropy

Impacts, risks, and opportunities

| Standards | Description | Impact +/- Risk/Opportunity | actual/potential | Business activity/ Value chain | Time frame |
|--|--|-----------------------------|------------------|--------------------------------|--------------------------|
| ESRS E1 Climate change | Mitigation/reduction of climate change: Use of renewable energies as a key activity for decarbonization and Bossard's contribution to limiting global warming. | Impact | actual | Business activity | medium-/long-term |
| | Mitigation/reduction of climate change: Climate-related additional costs resulting from carbon pricing (regulation) and rising energy and raw material costs (market price). | Risk | potential | Business activity | short-/medium-term |
| | Adaptation to climate change: Impairment of Bossard's office buildings, locations, and other assets due to physical chronic and acute environmental and climate risks. | Risk | potential | Business activity | medium-/long-term |
| | Energy: Contribution to global warming at Bossard and its suppliers from greenhouse gas emissions generated by energy consumption. | Impact | potential | Business activity Value chain | medium-/long-term |
| ESRS E5 Resource use and circular economy | Resource inflows, including resource utilization: "New" materials (not reused or recycled) that are extracted, processed, and transported for the manufacturing of fasteners purchased by Bossard have a negative environmental impact. | Impact | actual | Business activity | medium-/long-term |
| | Resource inflows, including resource utilization: Availability of materials and components (e.g. reuse and recycling of materials for fasteners and use of low-emission materials) with accelerated demand for recycled and environmentally friendly products. | Risk Opportunity | potential | Business activity Value chain | medium-/long-term |
| | Resource outflows in connection with products and services: Waste generated from the supply of products (packaging). | Impact | actual | Business activity | short-/medium-/long-term |

| Standards | Description | Impact +/- Risk/Opportunity | actual/potential | Business activity/ Value chain | Time frame |
|---------------------------------------|---|-----------------------------|-------------------|--------------------------------|--------------------------|
| ESRS S1 Own workforce | Working conditions: Safe employment with transparent, health-promoting working conditions and measures to promote the well-being of employees. | Impact | actual | Business activity | short-/medium-/long-term |
| | Equal treatment and equal opportunities: Innovative thinking and promotion of innovative approaches through diversity and equal opportunities, inclusive culture for all employees with disabilities. | Impact | actual | Business activity | short-/medium-/long-term |
| | Equal treatment and equal opportunities: Career advancement opportunities through training, development, and access to challenging tasks. | Impact | potential | Business activity | short-/medium-/long-term |
| | Equal treatment and equal opportunities: Recruitment and promotion of women and underrepresented groups. | Impact | potential actual | Business activity | short-/medium-/long-term |
| ESRS S2 Workers in the value chain | Other employment-related rights: Risk of suppliers violating contractual human rights obligations, which can have a negative impact on Bossard's reputation and even lead to the interruption of supply chains. | Impact Risk Opportunity | potential | Value chain | short-/medium-/long-term |
| ESRS G1 Business conduct | Corporate culture: Healthy corporate culture, with five guiding principles that Bossard lives by and that align its business conduct with common goals. | Impact | actual | Business activity | short-/medium-/long-term |
| | Protection of whistleblowers: Protection of whistleblowers, measures, and processes to encourage and empower all parties involved, and safeguards and procedures against potential retaliation. | Impact | potential | Business activity Value chain | short-/medium-/long-term |
| | Management of relationships with suppliers: Continuous engagement, due diligence, and screening tools to ensure supplier compliance with the Code of Conduct. | Impact Risk | potential actual | Business activity Value chain | medium-/long-term |
| Bossard specific | Management of relationships with stakeholders: By adhering to sustainability standards and frameworks, Bossard creates trust and transparency for stakeholders and interested parties. | Impact | potential | Business activity Value chain | short-/medium-/long-term |
| Bossard specific | Community engagement: Through its business activities and community engagement, Bossard aims to create added value for local communities. | Impact | actual | Business activity Value chain | short-/medium-/long-term |

Resilience of sustainability strategy and business model

In addition to identifying and assessing sustainability aspects, Bossard also analyzed its ability to manage material impacts and risks and take advantage of relevant opportunities. The results emphasize the resilience of Bossard's sustainability strategy and business model. No high-risk business activities were identified.

The resilience of the sustainability strategy and business model to climate change includes the ability to manage climate-related risks and take advantage of opportunities, including the ability to respond and adapt to transition risks and physical risks.

The physical risks at Bossard's location are managed through organizational measures, in particular the business continuity management and the future net-zero transition plan. A detailed description of the approach and results relating to environmental topics (ESRS E1) can be found in the chapter [→ Report on climate change, climate scenarios, and climate resilience.](#)

Bossard's suppliers rely on considerable quantities of raw materials for the production of industrial fastening and assembly solutions, especially in categories with a high environmental impact such as steel. In the short term, Bossard does not expect any negative impacts or risks for its own sustainability strategy and business model. Regular monitoring and joint commitment to the circular economy (ESRS E5) ensure resilience in the medium and long term. More information is found in the chapter [→ Bossard's role in the circular economy.](#)

Resilience with regard to employees was assessed based on four positive aspects: working environment, well-being, training, equity, and equal opportunities. In the short term, Bossard does not anticipate any changes to the positive impacts on sustainability and the business model. Established processes keep the working environment safe and ensure the well-being of employees. Regular reviews and adjustments ensure resilience in the medium and long term. A detailed description of the employee-related topics (ESRS S1) can be found in the chapter [→ Employee information.](#)

The resilience assessment for workers in the value chain focuses on the protection of work-related rights. The risk assessment focuses in particular on countries with high ESG risks, which also have a potentially higher risk of child labor. In the short term, Bossard's commitment to the protection of human and labor rights, as enshrined in the Supplier Code of Conduct and regularly reviewed, has a positive effect. Workers in the downstream value chain, i.e. at Bossard's customers, are generally included in the due diligence process.

However, Bossard does not consider them to be a material target group in terms of impacts, risks, and opportunities. In the medium and long term, Bossard ensures resilience through continuous evaluations and targeted adjustments to existing measures. More information about the protection of human rights (ESRS S2) in Bossard's supply chain are found in the chapter [→ Employees in the value chain](#).

Three positive effects were identified in the area of governance. This includes promoting a corporate culture of integrity, which encompasses principles of responsible governance, and compliance as well as the consistent prevention of corruption and bribery, the protection of whistleblowers, and the sustainable management of supplier relationships.

In the short term, the impacts on the strategy and business model will remain stable since appropriate measures have already been implemented. Regular monitoring and targeted adjustments to existing processes ensure resilience in the medium to long term. A detailed description of the procedure and results for the governance topics (ESRS G1) can be found in the chapter [→ Business conduct and integrity](#).

Two other company-specific topics addressed by the Group are the management of stakeholder relationships in compliance with relevant sustainability standards and frameworks, and Bossard's community engagement. Overall, these aspects have a positive effect on the resilience of the sustainability strategy and business model over the defined periods.

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1.5 Sustainability organization and governance

GRI 2-9, GRI 2-12, GRI 2-13,
ESRS 2 GOV-1, ESRS 2 GOV-2

The Group's top management level, including the board of directors and the executive committee, addresses sustainability issues that reflect the significance of sustainability impacts, risks, and opportunities for the Group.

Board of directors

The board of directors assesses the required competencies of its members on an annual basis. In 2025, a review was conducted to assess whether existing sustainability competencies were in line with the requirements of the CSRD. The core sustainability knowledge includes, in particular, expertise on climate change, resource use, and the circular economy, employees, workers in the value chain, as well as corporate governance and business conduct. As collective bodies, both the board of directors and the executive committee as well as the subsidiaries have the necessary experience to cover all topics identified as material in the DMA, including their impacts, risks, and opportunities.

The board of directors regularly reviews the impact of these topics on Bossard's financial performance and its ability to create value based on the corporate and sustainability strategy. This is also done with regard to the interests of the most important stakeholders. The board of directors steers the integration of sustainability into the Group's strategy and approves the key sustainability targets.

In the year 2025, sustainability issues were addressed at the meetings of the board of directors and the committees. The CEO and, in most cases, the CFO attended these meetings. The topics discussed included the review of the current materiality assessment, the sustainability targets and activities for 2025, and the Sustainability Report 2025. Also the annual review of climate and human rights risks, the monitoring of the integration of sustainability into executive compensation, and the Group's strategic outlook for key topics in its post-2025 sustainability strategy were addressed.

Executive committee

The executive committee supports the board of directors in defining the strategic direction and sustainability goals. It is responsible for implementing the board of directors' strategic sustainability decisions. The executive committee discusses sustainability topics as agenda items at regular executive committee meetings.

Sustainability topics discussed in the reporting year included performance and strategy reviews for the sustainability plan, monitoring of material social and environmental impacts, approval of the materiality analysis, assessment of climate and human rights risks, updates to sustainability regulations, and reviewing the effectiveness of management and responsibility for sustainability results.

The CEO oversees and directs the management of Bossard's key sustainability issues, strategies, and goals. Each member of the executive committee has individual responsibilities that are defined in the sustainability plan.

Sustainability department

At the Group level, the Vice President (VP) of Sustainability is in charge of all sustainability and climate topics. She reports to the CEO and heads the Group's sustainability department (referred to in the text as the ESG team). This department is responsible for managing and implementing the sustainability plan, coordinating sustainability performance, and preparing documents for aligning topics and approval requests for the executive committee. This includes performance reviews, discussion of the materiality analysis, and, if necessary, an in-depth look at sustainability projects.

Further topic-specific governance structures ensure the effective implementation of the sustainability plan. For example, the cross-functional working group for implementing the CSRD meets several times a year and controls both the reporting strategy and its operational execution. A central project management team in the sustainability department is responsible for the climate strategy and monitors the effectiveness of the measures and progress towards the defined targets.

Sustainability management in the business units

Every department and function at Bossard is expected to integrate sustainability into its activities and responsibilities. The Group's ESG team works with the respective managers in Bossard's business units to raise awareness of sustainable development requirements and company-specific sustainability topics. In larger subsidiaries, local implementation is managed by sustainability officers.

Individual subsidiaries met at the beginning of 2025 under the leadership of the Group's sustainability department to discuss the materiality analysis and initiate further steps. The plan for 2026 is to increasingly involve the internal sustainability community in groupwide sustainability projects.

BOSSARD SUSTAINABILITY REPORT 2025

PART 2

“ENVIRONMENT – transitioning to a more sustainable future”

ESRS E1 Climate change
ESRS E5 Resource use and circular economy

2.1 Report on climate change, climate scenarios, and climate resilience

GRI 2-23, GRI 2-24, GRI 3-3, GRI 102-1, GRI 102-2, GRI 102-4, ESRS 2 IRO-2, ESRS 2 SBM-3, ESRS 2 GDR P, ESRS 2-GDR-A, ESRS 2-GDR-T, ESRS E1-1, ESRS E1-2, ESRS E1-3, ESRS E1-4, ESRS E1-5, ESRS E1-6, ESRS E1-11

Information included in the “TCFD reporting” section of the Sustainability Report 2024 is also covered by the Swiss Ordinance on Climate Disclosures and the ESRS E1 climate standard. It is summarized in this and the following chapter 2.2 “Climate protection and decarbonization” and referenced in the TCFD index in the appendix, which is part of article 964b of the Swiss Code of Obligations.

Impacts, Risks, and Opportunities

As part of the DMA two opportunities, one physical risk, two transition risks, and one transition opportunity were identified.

The physical risk relates to possible impairment of office buildings and locations as a result of extreme climate events, which could lead to damage, power outages, or supply interruptions with financial consequences. The assessment indicates that the identified risks are expected to have a low impact under the moderate RCP4.5 scenario. Under the more extreme RCP8.5 scenario, however, the severity of these risks and the impact on Bossard’s business could increase. Control measures at some of the locations include a business continuity management system (BCMS), the control of key resources, and emergency plans. The exposure of business premises to physical risks is monitored on an ongoing basis, and supplementary insurance policies are in place for key locations. No losses caused by natural hazards were recorded in the 2025 financial year.

One negative opportunity with correlated transition risks arise from the fact that Bossard’s current energy and raw material consumption is not yet based exclusively on

sustainable resources. Regulatory adjustments, such as carbon pricing, can result in cost increases and lead to a decline in sales and profits. This applies in particular to delays in adapting to market requirements or the limited availability of renewable resources. Bossard continuously reviews opportunities for optimization. For example, the Group aims to establish longer-term contracts with energy providers and strategic partnerships with suppliers at all locations in order to counteract the risk of price fluctuations and resource shortages. This is intended to create additional incentives for low-emission products and solutions.

The expansion of renewable energies has proven to be a positive opportunity and transition chance. Bossard invests in photovoltaic systems at its locations where appropriate and possible. This helps increase renewable energy capacity, cut greenhouse gas emissions, and lower risks related to energy price swings.

Climate resilience

Bossard's climate-resilient approach encompasses strategic and operational resilience to climate-related changes and uncertainties. Overall, the Group as a global distributor is exposed to moderate physical risks. Transition risks are addressed by short-term targets and the net-zero target for Scope 1 and Scope 2 emissions. The relevant Scope 3 categories are already being recorded internally for the purpose of setting a future Scope 3 target.

Through measures to reduce carbon emissions and continuous assessment of future challenges, Bossard can potentially reduce the negative impacts on the climate and environment over time and proactively manage risks. Efficiency improvements, increased use of renewable energies, cooperation with suppliers to decarbonize the value chain, material innovations, investments in services to optimize resource efficiency, in a tool for calculating the product carbon footprint (PCF), and in joint approaches with customers to promote circular products will help reduce the remaining climate risks even further. If Bossard succeeds in positioning itself as a leader in sustainability as a result of these measures, growth opportunities in existing and new markets may open up.

Approach/Governance

Bossard's approach to managing climate change measures, risks, and opportunities is based on company-wide integration of the issue – from the top management bodies to specialized experts in the subsidiaries.

The board of directors controls, monitors, and approves key climate management elements, supported by the audit, risk and compliance committee (ARCC). The board of directors examines climate-related issues and identifies relevant opportunities and risks with a potentially significant impact on the Bossard Group.

The executive committee bears overall responsibility for developing a groupwide climate strategy, defines the guidelines for dealing with opportunities and risks, decides on climate protection measures, and reviews their cumulative impact on an annual basis.

The VP of Sustainability is responsible for integrating climate-related opportunities and risks into the corporate strategy and for ensuring compliance with regulatory requirements. She is supported by a central project management team in the sustainability department, which assists with implementation of measures and monitors progress.

Guidelines/Transition Plan

Bossard has a preliminary transition plan for climate change. It is based on short- and medium-term greenhouse gas reduction targets (Scope 1, 2), which were approved by the executive committee and board of directors in 2023. The acquisitions finalized in 2024 and 2025 led to the initial consolidation of emissions data from these companies during the reporting year. These targets are scheduled for future review and update.

The Group is currently working on developing a group-wide climate strategy. In recent years, the collection of energy and emissions data has laid the foundation for systematic climate management. The aim is to use this data as a basis for defining reduction targets and implementing measures for gradual decarbonization.

To this end, Bossard is guided by dynamic forecasts that are consistent with the company's business growth and short- and medium-term climate targets; plans are in place for annual reviews and the integration of further information.

Data from the International Energy Agency (IEA) and the current emission factors from the Department for Environment, Food and Rural Affairs (DEFRA) are used to calculate the emissions reduction pathway.

Climate-related opportunities and risks are systematically integrated into the risk management process. Physical and transitory risks are regularly analyzed with regard to time frame, value chain, probability of occurrence, and financial impact. In addition, ESG risks relating to climate and nature are part of the annual risk assessment performed by the executive committee and the board of directors.

Bossard is involved in global initiatives and maintains memberships to ensure dialog on climate and environmental issues and alignment with international standards. These include the Carbon Disclosure Project (CDP), the Sustainable Development Goals (SDGs), the UN Global Compact (UNGC), and the Task Force on Climate-related Financial Disclosures (TCFD).

Measures

As part of the double materiality analysis, a climate risk assessment was once again conducted in 2025. The scenario analysis follows the climate scenarios defined by the Intergovernmental Panel on Climate Change (IPCC),

known as Representative Concentrations Pathways (<2°C, 2–3°C, and >4°C until 2100). Consideration was also given to the high emissions scenario RCP8.5 in order to assess potential climate risks and their impact on Bossard’s business units. Each scenario was evaluated qualitatively and for different time horizons (short-, medium-, and long-term). For the physical risk assessment, short- and medium-term horizons were considered together, while for the long-term horizon, the expected increase in the frequency and severity of climate-related events was also taken into account. The assessments primarily concerned Bossard’s own activities, although many of the risks identified are also relevant for Bossard’s suppliers and customers.

Based on the findings of this assessment, the Group plans to review its current climate protection and decarbonization measures in 2026 (see [→ climate protection and decarbonization](#)). The aim of this analysis is to ensure that the business units and locations either implement additional risk responses or, after careful consideration, are prepared to accept the associated risks.

Bossard’s vulnerability to physical risks, mainly climate-related hazards such as storms and floods, is reviewed annually for locations with increased threat potential. No additional investments in adaptation measures and infrastructure improvements were required in 2025.

At Bossard, over 98 percent of all emissions fall under Scope 3. In the reporting year, an initial Scope 3 mapping was created based on the emission data from 2024. It found eleven of the fifteen Scope 3 categories to be relevant. At 90 percent of total Scope 3 emissions, Category 1 (Purchased goods and services) is the largest contributor in percentage terms. Given the central importance of this category – both for Bossard and for its suppliers and customers – the Group launched a project in the fall of 2025 to implement a tool for calculating the product carbon footprint (PCF).

Other drivers of Scope 3 emissions are capital goods (category 2), upstream transportation and distribution (category 4), and business travel (category 6). The data from fuel and energy-related activities relating to business travel and employee commuter flows had been partially estimated based on the 2024 data, using a screening process and partially collected effectively; in the reporting year the data was estimated and extrapolated based on information provided by individual business units.

The project on Scope 3 emissions will be continued in 2026. Another focus, in addition to measuring and controlling the biggest levers for decarbonization in the value chain, is discussing potential future Scope 3 targets.

Targets and metrics

| Scope | Targets |
|---|--|
| Short-term | |
| Scope 1 and Scope 2 | By 2031, the Bossard Group aims to reduce the absolute Scope 1 and 2 emissions by 50 percent compared to the base year of 2023 ¹⁾ . |
| Scope 3 | At present, Bossard has not defined any short-term targets for its Scope 3 emissions. |
| Medium- to long-term | |
| Net zero-target for Scope 1 and Scope 2 | The Bossard Group aims to reduce these emissions to net-zero by no later than 2040. |
| Net zero-target for Scope 3 | At present, Bossard has not defined any long-term targets for its Scope 3 emissions. |

1) As a result of multiple acquisitions scheduled for integration in 2025, it is necessary to recalculate the baseline emissions. The review and subsequent adjustment of climate targets are still pending and have not yet been completed. Bossard intends to undertake this during the next reporting period.

Bossard intends to set definitive climate targets for its Scope 1, Scope 2, and Scope 3 emissions as part of its groupwide climate strategy currently under development. These considerations will also incorporate acquisition-related structural changes affecting the emissions balance from 2025 onward. Bossard will provide detailed updates in its future reports regarding the evaluation of existing interim targets as well as the net-zero objectives for Scope 1 and Scope 2 emissions, and will transparently communicate any modifications implemented.

The reduction measures for short-term Scope 1 and Scope 2 targets are documented as part of an internal roadmap. Quantitative levers, in particular information on energy consumption and the resulting emissions, are disclosed in the chapter [→ Climate protection and decarbonization](#). The chapter [→ Bossard's role in the circular economy](#) contains more information about emission reduction measures.

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2.2 Climate protection and decarbonization

GRI 2-23, GRI 2-24, GRI 3-3, GRI 102-2, GRI 103-1, GRI 103-2, GRI 103-5, GRI 102-5, GRI 102-6, GRI 102-7, ESRS 2 GDR-P, ESRS 2 GDR-A, ESRS 2-GDR-T, ESRS 2 GDR-M, ESRS E1-4, ESRS E1-5, ESRS E1-6, ESRS E1-7, ESRS E1-8

In close consultation with the relevant internal stakeholders, Bossard has developed measures to meet its short- and medium-term climate targets. Starting in 2024, the potential for reducing Scope 1 and Scope 2 emissions has been maximized, where possible and appropriate, by gradually transitioning to renewable energies and using electric vehicles for the company fleet. The most important measures involve Bossard's suppliers, since the majority of Bossard's emissions arise from business relationships along the value chain in Scope 3.

Approach

At the Group level, the VP of Sustainability coordinates and monitors the global achievement of emission reduction targets. A clear governance structure was established for this purpose.

The management teams of the various business units are primarily in charge of developing specific action plans for reducing emissions. Depending on the size of the location,

the responsibility lies with management, finance managers, or environmental officers. They are urged to consider energy savings and efficiency improvements in their long-term planning and to prioritize them accordingly. Measures to reduce consumption and ensure energy-efficient real estate management are implemented locally. Climate protection aspects are integrated as far as possible into the budgeting process to ensure sound decision-making.

The Group's ESG team takes on an advisory role and consolidates the individual reduction plans into a global action plan. This plan records the progress made towards achieving the targets at the Group level. The degree of achievement of the interim target for 2031 is reviewed and approved by the executive committee at least once a year.

Data collection and management are done quarterly using an app and networked business intelligence reports, which allow emissions to be calculated at the location level and analyzed for monitoring and comparison purposes. Consumption data is evaluated and reviewed in a timely manner and according to the four-eyes principle. At the local level, the data is analyzed at regular intervals based on historical comparison data, location inspections, and energy management meetings before it is shared with the Group. At the Group level, the app acts as a central data

portal, ensuring consistent data quality. Any deviations identified in energy and resource consumption and the resulting greenhouse gas emissions are carefully examined by the Group, and the reporting persons are made aware of the need to optimize data quality.

Guidelines

For the short and medium term climate targets rolled out in 2024, an individual action plan was created for all business units with more than five employees. The measures address the impacts, risks, and opportunities of climate change described in the previous chapter. The business units have a certain amount of leeway in selecting the appropriate reduction activities. This allows them to better incorporate their current savings performance, future investments to unlock further potential, and local conditions into their planning.

The Group's net-zero targets for Scope 2 call for electricity consumption to be completely transitioned to renewable energy sources by 2040. This will be achieved by sourcing and generating electricity from renewable sources and by purchasing certificates.

Due to the significant impact of carbon emissions from purchased goods and services (Scope 3) on Bossard's business, the Supplier Code of Conduct defines requirements regarding the climate impacts of suppliers.

Measures

The Group's fleet of company cars has been partially transitioned to electric vehicles. Alternative, lower-carbon mobility solutions are currently being looked at, including the complete electrification of the fleet.

In the reporting year, Scope 3 emissions were calculated for internal analysis for the first time. The calculation was based on expenditures made in 2024. Likewise, the primary data for 2025 was collected at the supplier level based on expenditures. The spend-based calculation can lead to inaccuracies, as the proportion of recycled materials, for example, is not taken into account. This is particularly apparent in the category "Purchased goods and services," which accounts for over 90 percent of Bossard's Scope 3 emissions. Bossard aims to gradually reduce any distortions in spend-based approaches by making specific inquiries with larger suppliers. In order to ensure transparency for its stakeholders, Bossard has nevertheless decided for the first time to publish information on Scope 3 emissions in this report.

In the reporting year, Bossard again participated in the international CDP disclosure system. Among other things, the questionnaire covers management assessments of climate risks and opportunities, as well as information on greenhouse gas emissions, reduction strategies, and climate change governance. The assessment and the results of the 2025 questionnaire were communicated in December. Thanks to a detailed gap analysis and the measures mentioned above, which were complemented by progress in the calculation of Scope 3 emissions, Bossard achieved a B rating in the reporting year and improved its performance in various categories once again. The results will be analyzed in detail at the beginning of the following year in order to maintain this good rating as far as possible.

Bossard actively works with its suppliers to counteract any potential negative impacts in the value chain. The Supplier Risk Management (SRM) tool is used to systematically audit suppliers and help them refine their ESG and climate management systems.

Suppliers have had access to the tool since 2024 to enter their data for the Carbon Border Adjustment Mechanism (CBAM). This gives Bossard a solid basis for measuring the effectiveness of the reduction measures implemented by its suppliers. More information about supplier management is found in the chapter [→ Management of relationships with suppliers](#).

Raising employee awareness plays a key role in avoiding and reducing negative climate impacts. To this end, various initiatives were implemented in 2025: The charging infrastructure for employees was expanded at larger locations in Germany and the Netherlands, a campaign to encourage rainwater use was launched in India, and incentives were created at Bossard France to encourage employees to be more environmentally conscious in their mobility behavior.

The following table contains additional information on measures implemented in the reporting year in various locations.

Overview of other selected emission reduction and decarbonization measures

| Business unit/location/subsidiary | Measures | Key levers | Savings and carbon reduction potential |
|-------------------------------------|--|--|--|
| America | <ul style="list-style-type: none"> – Installation of solar panels at the Iowa location – Switch to LED lighting when replacing old light sources | Indirect energy consumption (Scope 2) | High |
| China | <ul style="list-style-type: none"> – Operation of photovoltaic systems – Analysis of switching to electricity from renewable sources – Vehicle fleet: replacing existing vehicles with electric vehicles | Indirect energy consumption (Scope 2) | Medium |
| | | Indirect energy consumption (Scope 3) | Low |
| Germany, Bossard | <ul style="list-style-type: none"> – Operation of photovoltaic systems that cover 100 percent of the location’s demand in the summer – Switch to electricity from renewable sources for the additional electricity required in winter (purchase of certificates) – Use of battery storage systems – Switch to LED lighting | Indirect energy consumption (Scope 2) | High |
| Germany, Ferdinand Gross | <ul style="list-style-type: none"> – Replacement of oil heating with heat pumps – Renewable (photovoltaic) electricity for heat pumps – Vehicle fleet: replacement of existing vehicles with electric and hybrid vehicles – Expansion of the charging infrastructure for employees and visitors | Direct energy consumption (Scope 1) Indirect energy consumption (Scope 2) | High |
| | | Indirect energy consumption (Scope 3) | Low to medium |
| France | <ul style="list-style-type: none"> – Measures to reduce energy consumption in accordance with the objectives of the ELAN Act (LOI 2018-1021 évolution du logement, de l’aménagement et du numérique) – Signing of an agreement with the electricity provider to purchase 100 percent electricity from renewable sources starting in 2026 | Indirect energy consumption (Scope 2) | Low to medium |
| India | <ul style="list-style-type: none"> – Installation of new solar systems – Switch to LED lighting – Rainwater use – Use of mist collectors in the company buildings – Analysis of the requirements for certification of the company buildings in accordance with sustainable building standards (LEED) | Indirect energy consumption (Scope 2) | Low to medium |
| Netherlands | <ul style="list-style-type: none"> – Operation of photovoltaic systems – Use of heat/cold storage – Vehicle fleet: replacing existing vehicles with electric vehicles – Expansion of the charging infrastructure for employees and visitors | Indirect energy consumption (Scope 2) | Medium |
| | | Indirect energy consumption (Scope 3) | Low to medium |
| Switzerland, Zug location and Group | <ul style="list-style-type: none"> – Replacement of the windows at headquarters – Switch to LED lighting in the technology and logistics center – Completion of a feasibility study on the use of photovoltaic systems – Heat demand analysis | Indirect energy consumption (Scope 2) | High |

Key figures: energy and greenhouse gases (Scope 1 and 2)

| Energy in MWh ^{1, 2)} | 2025 ³⁾ | 2024 ⁴⁾ |
|--------------------------------|--------------------|--------------------|
| Energy consumption | 31,617 | 24,700 |
| thereof renewable | 5,744 | 6,386 |
| Electricity consumption | 12,798 | 10,677 |
| thereof renewable | 5,115 | 5,746 |
| District heating | 629 | 639 |
| Heating fuels | 7,105 | 4,869 |
| Oil | 1,283 | 196 |
| Gas | 5,810 | 4,667 |
| Liquified petroleum gas (LPG) | 12 | 16 |
| Wood | - | - |
| Motor fuels | 11,085 | 8,515 |
| Diesel | 8,319 | 6,459 |
| Petrol | 2,766 | 2,056 |

| Greenhouse gas emissions in tCO ₂ e ¹⁾ | 2025 | 2024 ⁵⁾ |
|--|--------------|--------------------|
| Total emissions (Scope 1 and 2) | 8,072 | 6,143 |
| Scope 1 ²⁾ | 4,460 | 3,252 |
| Oil | 333 | 48 |
| Gas | 1,190 | 933 |
| Diesel | 2,230 | 1,744 |
| Petrol | 704 | 523 |
| Liquified petroleum gas (LPG) | 3 | 4 |
| Scope 2 ^{3), 4)} | 3,612 | 2,891 |
| Electricity | 3,502 | 2,776 |
| District heating | 110 | 115 |

- 1) The energy consumption figures include all business units with more than five full-time equivalents. Business units with five or less than five full-time equivalents and Bossard Vietnam with eight full-time equivalents are not included because of their relatively low impact on energy consumption.
- 2) The energy consumption data for the first three quarters are based on actual data collected from business units, while the data for the fourth quarter have been extrapolated based on the average energy consumption of the first three quarters.
- 3) During the reporting year, both consumption and total CO₂ emissions rose by about 30 percent. This increase was mainly caused by several acquisitions that added new assets and business units. No retrospective adjustment (restatement) was carried out for the 2024 reporting period.
- 4) Acquisitions during the financial year 2024 are not included.

- 1) The greenhouse gas inventory was calculated in line with WRI/WBCSD Greenhouse Gas Protocol guidelines.
- 2) Scope 1: emissions from fuels and flammable substances.
- 3) Scope 2: emissions for the year 2025 from generating electricity and district heating purchased by the business units. The IEA emission factors for 2023, published in 2025, and the current DEFRA emission factors were used for Scope 2 emissions. When possible, the market-based method was applied; otherwise, the location-based method was used.
- 4) Scope 2: emissions for the year 2024 from generating electricity and district heating purchased by the business units. The 2021 IEA emission factors and the current DEFRA emission factors were used for Scope 2 emissions. When possible, the market-based method was applied; otherwise, the location-based method was used.
- 5) Acquisitions during the financial year 2024 are not included.

Key figures: energy and greenhouse gases (Scope 3)

| Greenhouse gas emissions in tCO ₂ e ¹⁾ | 2025 ⁵⁾ | 2024 |
|--|--------------------|----------------|
| Total emissions Scope 3 ^{2), 3), 4)} | 675,320 | 589,500 |
| Cat. 1 – Purchased goods and services | 617,810 | 534,000 |
| Cat. 2 – Capital goods | 11,530 | 9,400 |
| Cat. 3 – Fuel- and energy-related activities | 1,460 | 1,000 |
| Cat. 4 – Upstream transportation and distribution | 36,180 | 36,000 |
| Cat. 5 – Waste generated in own operations | 880 | 700 |
| Cat. 6 – Business travel | 2,260 | 2,400 |
| Cat. 7 – Employee commuting | 2,460 | 2,300 |
| Cat. 11 – Use of sold products | 2,490 | 3,400 |
| Cat. 12 – End-of-life treatment of sold products | 250 | 300 |

- 1) The greenhouse gas inventory was calculated in accordance with the guidelines of the WRI/WBCSD Greenhouse Gas Protocol.
- 2) Scope 3: total emissions resulting from the categories listed below.
- 3) The calculation was based on both spend-based data and actual data collected for single units and extrapolated for the Group.
- 4) Categories 8, 9, 10, 13, 14, and 15 were reviewed and considered not relevant to the business.
- 5) The data for December was estimated and extrapolated based on the average data for the months of January to November 2025.

Scope 1 and Scope 2 emissions are recorded at the location level, while Scope 3 emissions are based on expenditure data.

The use of spend-based emission factors for calculations can lead to inaccuracies, as the proportion of recycled materials, for example, is not taken into account. Bossard aims to gradually reduce any distortions in expenditure-based approaches by making specific inquiries with larger suppliers.

All of Bossard's larger as well as some smaller business units have an ISO 14001-certified environmental management system. The certified locations are published on the Group's website. Bossard aims to include all locations that collectively generate 90 percent of the Group's sales in the ISO 14001 certification process. At the end of 2025, 69 percent (2024: 62 percent) of Bossard's locations were ISO 14001-certified. These locations generate 86 percent of the Bossard Group's turnover.

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2.3 Bossard’s role in the circular economy

ESRS 2 SBM 3, ESRS 2 IRO 2

As a distributor of fasteners, Bossard strives to play a greater role as a facilitator and supporter of the circular economy. Bossard’s position between manufacturers and industrial users (B2B) allows it to influence product selection, product design, supply chain structure, and return processes.

Bossard has summarized its circularity efforts under the strategic focus area Future Proven Solutions and considers innovation to be an essential component of sustainable corporate management. To this end, Bossard seeks cooperation with business partners and customers.

The starting points for Bossard’s involvement in the circular economy are shown in the table on the right.

Starting points in the field of circular economy

| Role | Description | Examples |
|---------------------------------|--|--|
| Multiplier and knowledge broker | Disseminating circular products and information along the supply chain | <ul style="list-style-type: none"> – Offering reusable or recycled fasteners – Raising customer awareness of circular procurement strategies |
| Service partner | Providing services that promote resource efficiency | <ul style="list-style-type: none"> – Collecting and sorting fasteners for recycling – Cooperating with recycling companies to ensure that the materials are returned by type |
| Innovation partner | Collaborating with customers and suppliers to develop circular solutions | <ul style="list-style-type: none"> – Developing standardized fasteners for disassembly and reuse – Providing data on material origin and recyclability – Helping customers select fasteners that support disassembly and reuse (design for disassembly) |

Impacts, Risks, and Opportunities

Bossard’s contribution to the development of more circular solutions creates opportunities in the upstream and downstream value chain to reuse resources at the end of the product life cycle and reduce material consumption. This can lead to cost savings for customers and suppliers as well as lower environmental impacts. For Bossard, the potential opportunity for engaging in the circular economy lies in appealing to customers who value aspects of the circular economy. Other positive aspects include reduced costs, increased supply chain resilience, and access to new sources of revenue through circular business models.

Conversely, the unavailability of recyclable materials has a negative effect. A lack of these resources for manufacturing products primarily affects the value chain.

However, Bossard may also experience delivery delays and financial losses.

The depletion of resources through the use of “new” materials leads to environmental impacts, greenhouse gas emissions, supply bottlenecks, and higher costs for suppliers. Negative effects at Bossard range from supply bottlenecks to loss of sales.

Waste from Bossard’s operations is a burden on the circular economy and damages land and water resources. Waste disposal generates costs and causes emissions. Incorrect disposal entails both financial and environmental risks and can have a negative impact on reputation.

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2.3.1 Renewable resources, resource efficiency, and recycling

GRI 2-23, GRI 2-24, GRI 3-3, ESRS 2 SBM 3, ESRS 2 IRO 2, ESRS 2 GDR-P, ESRS 2 GDR-A, ESRS E5-1, ESRS E5-2

Bossard's product range consists of over 1 million products that are manufactured using considerable quantities of raw materials. Bossard considers, as far as possible and appropriate, the origin and composition of the materials in its products and works with its suppliers to reduce the need for new materials. In addition, Bossard, like its customers, is required by national and international regulations to record and reduce the carbon footprint of its products.

Approach

Bossard relies on various measures for the economical use of resources and the circular economy, particularly with regard to materials and their circular use along the entire value chain, and works closely with suppliers, customers and stakeholders to achieve this. Responsibility for Bossard's circular economy efforts lies with the VP of Sustainability. She coordinates the circular economy activities in consultation with the responsible function managers and general managers at the locations.

Guidelines

Bossard uses a variety of policies and procedures to manage the flow of resources and circular economy approaches for its products. Some of these are overarching documents, such as the Supplier Code of Conduct. Specific initiatives and guidelines are described below.

To support the promotion of the circular economy, Bossard's sustainability strategy includes principles for the inflow of resources. These also apply in dealing with customers and suppliers. This is intended to stimulate the development of sustainable products and services in order to minimize the use of new resources.

Bossard is involved in the European 4.0 Transformation Center (E4TC) at RWTH Aachen University. The research and practice group on sustainability for manufacturing companies focuses on the development of resource-efficient engineering workflow models. Bossard uses them for the Smart Factory Assembly area in a pop-up remanufacturing line, among other places.

The company also pursues initiatives for responsible metal recycling, for example by regularly monitoring the work of the Roundtable on Responsible Recycling Materials (RRRM). This roundtable brings together stakeholders from the metal industry and the recycling sector as well as representatives of key customer segments, academia, voluntary standards systems, and civil society.

Measures

In the materials technology field, Bossard works with its suppliers to investigate the possibility of developing fasteners made from new materials or composites. This gives customers the option of ordering different green steel variants for direct screw fittings. In 2025, Bossard conducted a needs analysis among its customers. The results indicate general interest, even though at present demand remains low for economic reasons. Bossard plans to continue pursuing this topic systematically.

With its Assembly Technology Expert (ATE) offering, Bossard provides services that promote the economical use of resources and awareness of resulting carbon emissions. ATE supports the optimization of assembly processes and contributes to the reduction of emissions. This often allows customers to achieve a stable connection with either fewer or smaller fasteners, thereby reducing their use of materials and resources.

Since 2025, the Group has been working to include carbon emissions in calculating the total cost of ownership (TCO) for ATE engineering services.

Furthermore, Bossard has held a stake in the Multi-Material-Welding® company and its technology since 2021. The process uses ultrasonic energy to weld fasteners into a wide variety of lightweight materials. This creates a form-fitting, high-strength connection in a matter of seconds – without any adhesives, curing times, or chemical additives. This efficient assembly process reduces carbon emissions and increases productivity.

Bossard is involved in national and international research projects to promote the circular economy. In 2025, the Group applied for the EUREKA project “CIRCLOOPS” to develop circular value creation (CVC) systems and for a joint project with the Zurich University of Applied Sciences (ZHAW) to quantify the environmental impact of reusing products and product components.

In the reporting year, Bossard launched the “Sustain2grow” workshop series. Its objective is to embed sustainability aspects into the core business and to further optimize products and services with regard to sustainability aspects. At the same time, the workshops are intended to help identify new approaches for integrating sustainability into product and service offerings. Discussions focused on market trends, recycling aspects, and customer needs. Among other things, questions about feasibility, customer benefits, and possible influences or implications for customers were answered. At the end of the workshop, one topic was selected for further development in 2026. The quality, durability, and recyclability of Bossard products are aspects that matter when it comes to environmental protection. High-quality fasteners help customers reduce screw wear and hence the use of new materials. In addition, the majority of metal fasteners are made of recyclable materials.

The following table contains other selected measures from 2025 aimed at increasing the recyclability of products and services. Bossard pursues several goals: saving materials and weight, offering sustainable products and solutions, simplifying fastening and assembly, reducing energy consumption and production time, and lowering the carbon footprint of manufacturing and assembly.

| Product/service area/technology | Measure(s) |
|---|---|
| Assembly Technology Expert MultiMaterial-Welding® technology | <ul style="list-style-type: none"> - Using 100 percent post-industrial recycled polypropylene (PP) for fastener production as part of a new project. - Optimizing the product portfolio through AI-supported product range analyses to reduce the number of fasteners used. |
| Clinching technology (mechanical, thermal joining process for clinching sheet metal, which is particularly economical and environmentally friendly) | <ul style="list-style-type: none"> - "Local-for-local" production: regional production in Europe, USA and Asia to minimize transportation. - Providing detailed information on energy consumption and resulting carbon emissions. - Some products are manufactured in accordance with EU Directive 2011/65/EU (RoHS II) and the supplementary Delegated Directive 2015/863/EU (RoHS III) and do not contain any hazardous substances (production, material selection, and surface treatment) above the permissible limits defined in the directives. |
| Direct assembly and innovations | <ul style="list-style-type: none"> - Offering direct screw connections in metal, plastic, and sheet metal: fasteners can be screwed directly into the component without nuts, threaded inserts, or pre-drilling. - Advanced Direct Fastening (ADF): processes and products that have been specially developed for direct, tool-supported joining and do not require drilling, dowels, or additional parts. - Using a software solution to digitally trace the carbon footprint of fasteners. This allows manufacturer processes to be optimized in a targeted manner and proof of the use of sustainable, climate-friendly fasteners to be provided. - Strategic cooperation with manufacturers or suppliers that offer innovative fastening solutions, for example fastening elements or threaded inserts that are embedded or bonded in plastics, fiber composites, or foam structures. |

Metrics

Suitable metrics and indicators are currently being developed for circular products and services. Although no data is available for publication yet, Bossard aims to establish a robust measurement system shortly and to report on future progress in a transparent manner.

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2.3.2 Operational circularity

GRI 2-23, GRI 2-24, GRI 3-3, GRI 301-3, GRI 306-1, GRI 306-2, GRI 306-3, ESRS 2 GDR-P, ESRS 2 GDR-A, ESRS 2 GDR T, ESRS GDR M, ESRS E5-1, ESRS E5-2, ESRS E5-3, ESRS E5-5

Bossard supplies fasteners to over 45,000 customers in a variety of industries worldwide and works with around 6,400 suppliers. The focus is on customized solutions for companies of different sizes as well as efficient logistics processes. At the heart of it is logistics – from goods receipt to packaging and shipping. The materiality analysis identifies transportation, packaging, and waste as key internal areas for action in the circular economy approach.

Approach

The VP of Sustainability manages the circular economy initiatives at the Group level. The Group’s sustainability department defines relevant KPIs and guidelines for operational circularity. The business units are responsible for concepts and the implementation of measures to optimize transportation and logistics and to avoid waste. Depending on the size of the locations, local responsibility lies with the general managers or environmental officers.

Guidelines

Bossard does not have specific, groupwide policies for transportation and logistics. Because of its decentralized structure, Bossard formulated strategic principles for logistics management. These include the involvement of customers and suppliers, greater transportation efficiency through better capacity utilization, bundling of deliveries, optimized routes, and minimizing express deliveries.

Waste management also relies on location-based strategies. A best-practice brochure for warehouse managers provides clear recommendations across the Group on how to avoid packaging waste, improve the quality of materials, increase the recycling rate, and reuse packaging.

Since January 2023, Bossard France has been subject to a reporting mandate for the traceability of waste, in particular hazardous waste and certain other specific waste categories. The report is submitted digitally via the TrackDéchets platform. It was introduced as part of the implementation of the Loi AGECE (Anti Waste for a Circular Economy) and the associated Decree 2021-321, which regulates the electronic traceability of waste.

The methods used to collect the quantities of waste produced are determined by the locations according to the local conditions. The aim is to not increase the volume of waste despite sales growth. Measurements are based on

waste categories. Key factors in most business units are the consumption of cardboard packaging, the elimination of single-use plastic packaging, the share of recyclable waste, paper waste, tin waste and mixed scrap, as well as wastewater volumes and glass waste. Bossard’s locations in Germany participate in the national packaging register and the “Grüne Punkt” initiative, a dual system for the recycling and recovery of packaging materials generated by customers.

Measures

Bossard relies on close cooperation with suppliers and customers to optimize transportation planning and organization in a climate-friendly way. Wherever possible, shipments from suppliers and deliveries to customers are consolidated, and transport destinations are defined. Bossard France, for example, has defined targets in the form of carbon equivalents for incoming and outgoing goods. These amount to 4.2 tons of carbon equivalents per 100,000 kilometers for incoming goods and 0.1 tons of carbon equivalents per ton shipped for outgoing goods. Both values were met in the reporting year. Bossard Germany sets and monitors targets for primary energy consumption per shipment in its energy cockpit.

100,000 Bossard items are managed with SmartOrdering. Smart Factory Logistics and smart ordering allow customers to plan logistics, order quantities, and order dates more efficiently. This minimizes express orders and reduces transport routes. In 2025, 63 percent of customers used smart ordering. As a result, rush orders fell by approx. 30 percent.

In 2024, Bossard conducted a user survey about the interactive digital supply chain platform ARIMS. As the basis of Smart Factory Logistics, ARIMS ensures transparency and control in the material flow and supports Industry 4.0. User suggestions were integrated into an update in 2025.

In the reporting year, the Group worked continuously with the warehouse managers at larger locations to develop and implement new packaging solutions, reduce the use of packaging materials, and optimize recyclability. In 2025, Bossard Germany and others implemented a “deposit system” for packaging pallets. Customers can purchase pallets as part of a recycling program and receive credit when they return them. Thanks to the high return rate, Bossard was able to significantly reduce the

purchase of new frames in Germany. Wood purchases for logistics fell from 171 tons in the first three quarters of 2024 to just 79 tons in the same period in 2025. The business units Bossard India and Ferdinand Gross also use Euro pallets and wooden frames as reusable packaging. At Ferdinand Gross, over 70 percent of goods are transported using reusable systems such as Kanban containers.

Bossard further improved the collection of waste data in the reporting year and integrated newly acquired business units. The optimized measuring system allows for better control and monitoring of waste management as well as targeted reductions. In the future, the decentralized approaches are expected to be harmonized even more closely across the Group, for example by developing groupwide waste disposal guidelines.

Metrics

The largest share of Bossard’s own waste is cardboard waste, followed by metal scrap and wood from packaging. Incorrect orders and unused stock can result in scrap metal, that will be recycled.

Key figures: waste

| Waste in t ^{1), 3)} | 2025 | 2024 ⁴⁾ |
|---------------------------------------|--------------|--------------------|
| Commercial waste ²⁾ | 2,658 | 1,896 |
| Incineration or landfill | 814 | 889 |
| Recycling | 1,844 | 1,007 |
| Hazardous waste | 105 | 111 |

- 1) The figures for commercial and hazardous waste include all business units with more than five full-time equivalents. Business units with five or less than five fulltime equivalents and Bossard Vietnam with eight full-time equivalents are not included because of their relatively low impact on waste volume.
- 2) Some commercial waste data from three European business units and Bossard in America is partially based on estimations. The data quality will be improved over the next few years in collaboration with these business units.
- 3) The waste figures for the first three quarters are based on actual data collected from business units, while the data for the fourth quarter have been extrapolated based on the average waste consumption of the first three quarters.
- 4) Acquisitions during the financial year 2024 are not included.

There are currently no logistics and packaging metrics ready for publication. However, Bossard is developing a comprehensive measurement concept with suitable indicators that will enable future reporting in these areas.

BOSSARD SUSTAINABILITY REPORT 2025

PART 3

«SOCIAL DIMENSION – working responsibly»

ESRS S1 Own workforce
ESRS S2 Workers in the value chain

3.1 Information on employees

GRI 2-7, GRI 2-8, GRI 2-16, GRI 2-23, GRI 2-24, GRI 2-26, GRI 2-29, GRI 401-1, GRI 407-1, ESRS 2 IRO-2, ESRS 2 SBM-2, ESRS 2 SBM-3, ESRS 2 GDR P, ESRS 2 GDR-A, ESRS 2 GDR-T, ESRS S1-1, ESRS S1-2, ESRS S1-3, ESRS S1-5, ESRS S1-6, ESRS S1-9, ESRS S1-10

The social dimension of the sustainability strategy Empowered People is the foundation for the Group’s sustainable business success. Bossard pursues a proactive HR policy, promotes diversity, equity, and inclusion, and works continuously to position itself as an attractive employer.

Employees are a key part of the business model and corporate strategy. Talent retention as well as the productivity and well-being of its workforce have a direct impact on Bossard’s operational performance and long-term growth.

Impacts, Risks and Opportunities

Bossard classifies almost all impacts on material topics relating to employees as positive or potentially positive. The impacts concern aspects of equal treatment and equal opportunities as well as working conditions at Bossard. They are backed by a strong diversity program, learning and development opportunities, and regular safety training.

Bossard values robust health and safety measures to minimize risks. In addition, providing safe workplaces, reasonable working hours and wages, social dialog including employee representation, and granting co-determination rights have a positive impact on working conditions and employee well-being.

Bossard promotes lifelong learning and the ongoing development of its employees. The range of learning opportunities and formats is continuously expanded, and structured learning journeys into new technologies

as well as professional and personal skills are being established. This gives employees individual learning options that are tailored to their professional and personal training needs and their own learning pace.

Bossard’s diversity initiatives support equal opportunities. By implementing policies to promote gender diversity, equity, and inclusion within the workforce, Bossard aims to provide equal opportunities for people from minority groups and for women.

Employee development

On December 31, 2025, the Bossard Group had 3,143 employees. ¹⁾

Key figures: employees

| Composition of workforce ¹⁾ | Unit ⁵⁾ | 2025 | | | 2024 ⁶⁾ | | |
|--|--------------------|-------|--------|-------|--------------------|--------|-------|
| | | Total | Female | Male | Total | Female | Male |
| Workforce by employment contract | | | | | | | |
| Permanent | HC | 3,143 | 1,078 | 2,065 | 2,865 | 1,025 | 1,840 |
| Temporary (agency/lease workers) | HC | 101 | n/a | n/a | 117 | n/a | n/a |
| Workforce by employment type | | | | | | | |
| FTE total | FTE | 2,974 | n/a | n/a | 2,773 | n/a | n/a |
| Employees total ²⁾ | HC | 3,143 | 1,078 | 2,065 | 2,865 | 1,025 | 1,840 |
| Full-time | HC | 2,877 | 915 | 1,962 | 2,649 | 878 | 1,771 |
| Part-time ³⁾ | HC | 266 | 163 | | 216 | 147 | 69 |
| Number of apprentices/trainees/interns | HC | 101 | n/a | n/a | 62 | n/a | n/a |
| Workforce by age | | | | | | | |
| < 30 years | HC | 484 | 157 | 321 | 444 | 166 | 278 |
| 30–50 years | HC | 1,820 | 645 | 1,115 | 1,659 | 632 | 1,027 |
| > 50 years | HC | 839 | 243 | 596 | 762 | 227 | 535 |
| Management | | | | | | | |
| Employees in management positions | HC | 389 | 109 | 280 | 354 | 96 | 258 |
| Other | | | | | | | |
| Qualification dialogues/annual appraisals ⁴⁾ | No. | 2,437 | n/a | n/a | 2,599 | n/a | n/a |
| Pulse checks or employee satisfaction surveys done on unit level | No. | 1,571 | n/a | n/a | 822 | n/a | n/a |
| Number of wage comparisons conducted ⁴⁾ | No. | 14 | n/a | n/a | n/a | n/a | n/a |

1) HR figures include all business units with more than five full-time equivalents. Business units with five or fewer full-time equivalents acquisitions in the reporting year and Bossard Vietnam with eight full-time equivalents are not included.

2) This value is inclusive of apprentices, trainees and interns and exclusive agency/lease workers.

3) All employees working less than 90 percent or 90 percent.

4) Excluding apprentices and trainees, employees joining and leaving the company during the year and employees with long-term absences. In such cases, individual conversations and reviews take place that are adapted accordingly to the case.

5) HC means headcounts and FTE means full-time equivalents.

6) Acquisitions during the financial year 2024 are not included.

| Hires & fluctuation in HC ¹⁾ | 2025 | | | | 2024 ³⁾ | | | |
|---|---------|--------------------|----------------|--------------------------------|--------------------|--------------------|----------------|--------------------------------|
| | Entries | Natural departures | All departures | Fluctuation rate ²⁾ | Entries | Natural departures | All departures | Fluctuation rate ²⁾ |
| Total | 271 | 322 | 188 | 4.3% | 370 | 117 | 311 | 6.8% |
| Total by gender | | | | | | | | |
| Male | 169 | 200 | 106 | 4.6% | 208 | 75 | 196 | 6.6% |
| Female | 102 | 122 | 82 | 3.7% | 162 | 42 | 115 | 7.1% |
| Total by age | | | | | | | | |
| < 30 years | 87 | 75 | 46 | 6.0% | 126 | 34 | 80 | 10.4% |
| 30–50 years | 150 | 183 | 100 | 4.6% | 217 | 55 | 177 | 7.4% |
| > 50 years | 34 | 64 | 42 | 2.6% | 27 | 28 | 54 | 3.4% |
| Total by region | | | | | | | | |
| Europe | 170 | 109 | 204 | 5.0% | 185 | 65 | 187 | 7.6% |
| America | 17 | 24 | 39 | 3.6% | 34 | 19 | 34 | 3.4% |
| Asia | 84 | 55 | 79 | 2.9% | 151 | 33 | 90 | 7.0% |

1) The figures for new hires, departures, and turnover include all business units with more than five full-time equivalents. Business units with five or fewer full-time equivalents, acquisitions in the reporting year and Bossard Vietnam with eight full-time equivalents are not included.

2) For the calculation of the fluctuation rate, the number of employees as of December 31, was taken.

3) Acquisitions during the financial year 2024 are not included.

Human and labor rights

Bossard recognizes human rights as fundamental principles for protecting dignity and ensuring freedom and respect – both within its own company and when cooperating with business partners and the local communities where it operates. The commitment to respecting human rights, including the rights of employees, is anchored in

the Group’s sustainability strategy, the Bossard Code of Conduct for employees, and the Supplier Code of Conduct. Bossard strives to safeguard the working conditions of its employees through social protection. This includes support in situations such as illness, unemployment, accidents at work, parental leave, and retirement.

Involvement of employees

The Bossard Group and its subsidiaries involve employees and employee representatives, where these exist at the respective locations. The participation in decision-making on measures affecting employees occurs on an ongoing basis and when necessary. Employees can raise questions and criticism on various topics at regular or extraordinary works meetings, town halls, or similar formats. They also have the opportunity to provide feedback on various topics in regular anonymous surveys at the local level. In the reporting year, “pulse checks” were carried out in China, America and France, among other places. Based on the results, specific measures are defined and implemented in a timely manner. For example, follow-up activities from the survey conducted at the end of 2024 were evaluated in Switzerland at the beginning of 2025 and introduced at the team level.

The local management teams and the human resources (HR) departments are responsible for involving employees and employee representatives. They also ensure that the feedback received is systematically incorporated into company processes.

In the subsidiaries and at the locations, this function is performed by the heads of HR or the general managers.

The Group not only assigns clear responsibilities but also provides resources to actively involve employees and employee representatives. This includes training on the Bossard Code of Conduct or internal information campaigns. It is important that employees are kept informed about feedback and complaint channels and receive regular reminders.

Appropriate remuneration

Bossard ensures that its employees receive fair and appropriate remuneration that is in line with legal provisions and the applicable collective bargaining or industry standards.

Remuneration structures are reviewed regularly to ensure that they remain competitive and in line with market conditions, while also contributing to a comfortable standard of living and economic stability for employees. In this way, Bossard supports compliance with international labor and social standards as well as the goal of appropriate remuneration.

Metrics

Bossard has no business units in countries or regions where there are known restrictions on the freedom of association or the right to collective bargaining. Accordingly, no locations were identified in the reporting year where the risk of such restrictions would be relevant.

BOSSARD SUSTAINABILITY REPORT 2025

3.1.1 Health, safety and well-being

GRI 3-3, 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, ESRS 2 GDR P, ESRS 2-GDR-A, ESRS 2-GDR-T, ESRS 2 GDR-M, ESRS S1-1, ESRS S1-3, ESRS S1-13

Bossard aims to create a sustainably safe working environment in which all employees feel comfortable and can develop their full potential. The Group attaches great importance to the physical, social, and emotional well-being of all employees in the workplace.

Approach

Until the fourth quarter of the reporting year, Bossard's human resources management was organized on two levels across the Group: The Group had a central People & Organization (P&O) team. The operating units have local HR departments. The People & Organization team was responsible for the strategic management and coordination of HR and employee-related sustainability issues such as health, safety and well-being.

In 2025, as part of an organizational realignment, it was decided to gradually integrate the central P&O functions into the business units. The aim of this realignment is to bring responsibilities closer to business processes, give better consideration to location-specific requirements, and make the implementation of personnel and sustainability issues more agile.

During the transition phase, all existing guidelines, standards, and control mechanisms will remain in force unchanged. This ensured continuity in matters of health, safety and well-being. The future approach to how these issues will be managed across the Group is currently being reviewed to ensure efficient, decentralized, and at the same time coordinated responsibility.

Bossard's operating units have their own HR departments and safety officers who are responsible for implementing safety measures and promoting the health and well-being of employees in the workplace. At some larger business units, they are supported by safety committees and working groups that provide training on safety measures and resilience, for example.

At headquarters and some business units, company paramedics and prevention officers are available for medical emergencies and medical questions during working hours.

In many larger business units, case management is available to provide support with reintegration after long-term absences. In the event of mental and psychological stress, employees can seek advice from the HR department or, at some locations, for example in Switzerland, from an external social counseling service. Incidents involving health, safety, and well-being can be reported via local reporting channels and the global Integrity Line.

Managers are also involved since they are co-responsible for the safety and well-being of their subordinates. Work-related illness and accident statistics are discussed at management meetings and necessary measures are initiated if required.

Guidelines

To reduce the risk of accidents and injuries, Bossard focuses primarily on technical measures. These are supplemented by organizational goals, monitoring, and security measures. To this end, Bossard maintains structured occupational health and safety concepts at some locations. These are tailored to specific locations, ensuring that they are closely aligned with practical requirements.

For example, Bossard has introduced an operational quality, health, safety, and environmental policy for its location in Zug, Switzerland. This policy sets standards on how to protect and safeguard the well-being of employees.

Bossard complies with a number of ISO standards, including ISO 9001 (quality management system), ISO 14001 (environmental management system), and ISO 45001 (occupational health and safety management system). A list of certified Bossard locations is published on the Group's [website](#). Compliance with the requirements of the standards is regularly monitored by internal and external bodies. In Switzerland, for example, an annual audit is performed by the Swiss Association for Quality and Management Systems (SQS) based on the health and safety measures documented in the Qlogbook.

Measures

Bossard regularly reviews all logistics and warehouse processes for accident and safety risks – from inbound delivery and goods receipt, to repackaging, storage, picking, and outbound delivery. All work steps are examined for hidden dangers by the internal safety committees. The safety inspections in the reporting year did not reveal any new systematic risks or hazards at the business units. The measures taken proved to be effective.

Periodically, external experts are invited to participate in the quality and safety reviews, the last time being in 2024 in Switzerland. The inspection by the company's own QUAG team (quality, environment, occupational safety, and health) was accompanied by experts from the fire department and the Swiss Safety Center.

To incorporate quality, health, and safety into all decisions and actions, Bossard regularly conducts safety training courses and workshops for employees at the technology and logistics centers. This further strengthens the common understanding of risks and dangers. At the same time, practical techniques are taught to promote safety. The format and content of the training courses depend on the location-specific circumstances. For example, in 2025, additional online training on how to respond in emergency situations was conducted at the Zug location, various safety training courses were held in China by the occupational health service, and Bossard Switzerland participated in an awareness campaign organized by the Swiss Accident Insurance Fund. At some locations, for example in China and France, employees were offered free medical examinations. In Switzerland, the technology and logistics center tested height-adjustable workstations, which can be used to raise pallets to an ergonomically suitable working height, and introduced wireless hand scanners for all employees in order picking.

In addition, regular information and training sessions on evacuations and fire drills were held to prepare employees for emergency situations. The content and frequency of these training courses are based on local conditions. Bossard America held monthly safety training and emergency drills (fire drills) in 2025. A trial run with evacuation helpers and a complete evacuation drill for the technology and logistics center (TLC) took place in Zug, and four drills were conducted with the company's first responders. In addition, all Bossard employees at headquarters completed an online training course on emergency response in October. In November, the local fire department held a training exercise on the company premises in Zug.

Bossard raises awareness among its employees about physical and mental health issues, which can arise from increased workloads, poor ergonomics in the workplace, or insufficient time for adequate rest. Employees have access to trusted individuals and reporting channels to prevent potential negative effects caused by physical and emotional stress in the workplace.

In 2025, several digital SharePoint News were published on topics such as modern work, maintaining contact, addressing problems, movement, boundaries, and resilience.

In the reporting year, multiple Bossard locations implemented measures to promote physical activity for employees. These include company runs and the Bike to Work campaign in Switzerland and France, as well as similar initiatives at other locations.

Metrics

Bossard reports work-related accidents for all activities. In 2025, there were 45 registered workplace accidents, resulting in 2,854 hours of absence.

Key figures: occupational health and safety

| Occupational health and safety ¹⁾ | Unit | 2025 | 2024 ⁵⁾ |
|---|-------|-----------|--------------------|
| Total effective hours worked | Hours | 4,874,840 | 4,725,831 |
| Total absences ²⁾ | Hours | 179,781 | 144,292 |
| Absence rate ³⁾ | % | 3.02 | 2.6 |
| Absences due to illness | Hours | 176,927 | 142,201 |
| Absences due to accidents at work | Hours | 2,854 | 2,091 |
| Workplace accidents not resulting in an absence or resulting in an absence of <3 days ⁴⁾ | No. | 30 | n/a |
| Workplace accidents resulting in an absence of ≥3 days ⁴⁾ | No. | 15 | n/a |
| Number of fatalities at work | No. | 0 | 0 |

1) The figures on health and safety cover all business units with more than five full-time equivalents. Business units with five or fewer full-time equivalents, acquisitions in the reporting year and Bossard Vietnam with eight full-time equivalents are not included.

2) Excl. vacation and other absences not related to illness or accidents.

3) For the calculation of the absence rate, the approach suggested by the GRI Standards of 2,000 hours per FTE was used.

4) This data was collected for the first time in 2025.

5) Acquisitions during the financial year 2024 are not included.

In the reporting year, 79 percent of employees were covered by the company’s occupational health and safety management system. The most important standard for occupational safety at Bossard is ISO 45001: 2018; Switzerland, China, and India are certified. In addition, ISO 14001 certifications, which promote a safe, healthy, and sustainable working environment within the company, were included in the calculation. The remaining 21 percent relate to business units without an increased risk of work-related injuries or illnesses; a risk assessment has confirmed that there is no high-risk potential for this group of employees.

BOSSARD SUSTAINABILITY REPORT 2025

3.1.2 Diversity, equity, and inclusion

GRI 405-2, GRI 406-1, ESRS 2 GOV-1, ESRS 2 GDR P, ESRS 2 GDR-A, ESRS 2 GDR-T, ESRS 2 GDR-M, ESRS S1-1, ESRS S1-3, ESRS S1-4, ESRS S1-8, ESRS S1-11, ESRS S1-15, ESRS S1-16

Bossard is committed to creating an inclusive environment at all levels of the company in order to attract and retain talent. The Group strives to offer equal opportunities regardless of origin, ethnicity, religion, age, gender, physical ability, sexual orientation, status, and other social factors.

Approach

The management approach for diversity, equity, and inclusion (DEI) has three levels.

This includes the Group’s ESG team, which manages and coordinates all key sustainability issues. It is supported in the development of its DEI strategy and the design of groupwide programs by a global project team for diversity, equity, and inclusion. This team reviews and develops the strategic direction, plans initiatives, and structures performance measurement using KPIs.

The global DEI project team is responsible for raising awareness as well as informing and communicating with internal and external stakeholders.

The third level consists of local committees at some locations, such as in Zug or at Bossard America. While the first two levels have a strategic role, the third is focused on implementing operational measures. Its members represent the local workforce, various minorities, and all hierarchical levels at the location. They initiate local measures to raise awareness of these issues.

Guidelines

In 2022, Bossard developed a global vision for this area and rolled it out within the organization: “As an inclusive employer we create an environment where every employee is accepted and empowered to contribute to the company’s success.” The global vision on diversity, equity, and inclusion and the DEI strategy form the foundation for a diverse and inclusive working environment at Bossard. They set out principles and framework conditions for diversity, equity, and inclusion. These are integrated into the Bossard Code of Conduct and apply to all employees, Group managers as well as members of the board of directors, executive committee, and members of the executive boards and management teams at the locations.

The global project team has created a supplementary internal guideline for the DEI strategy. Among other things, it contains provisions for handling DEI issues, suggestions on what an employee’s contribution to an inclusive working environment could be, as well as information on the focus, management, and benefits of Bossard’s DEI strategy. The document is accessible to all employees and published on the intranet.

The DEI strategy and guiding principles are reviewed at regular intervals and updated as necessary. Some local business units have drawn up their own additional DEI guidelines that define requirements for local measures and are based on Bossard’s global vision. These include Bossard’s labor and ethics management guidelines in China and Bossard’s employee handbook in America.

Measures

Following the workshops held in the previous year and in the reporting year to raise awareness of unconscious bias for management and the regional HR departments, the focus in 2025 was on the recruitment process. In the reporting year, a systematic analysis of the recruitment process was carried out at the Group level using the new HR tool.

Possible measures that could be integrated into the application process to make it more inclusive and raise awareness of “unconscious bias”, are currently being reviewed and incorporated into the process or tool where possible.

The global DEI project team uses training and communication materials on guidelines and best practices to sensitize stakeholders and raise awareness of issues such as discrimination or harassment in the workplace, the design of recruitment measures, and the like.

In 2025, the project “Brückenschlag” (Bridge-building) was launched at the Zug location to strengthen cross-departmental and cross-divisional collaboration and mutual understanding. As part of the initiative, employees had the opportunity to get to know various functions.

In the reporting year, Bossard focused on improving the accessibility of workplaces even further. Various business units continue to offer employment to people with disabilities.

Bossard is committed to increasing the number of women in management positions. The goal is to achieve the same gender ratio in management positions as in the entire Bossard Group by 2031. In 2025, the Group continued its efforts to increase the number of women in management positions. For participants in targeted development programs and initiatives preparing individuals for future management positions, the number of female talents has been increased. However, as before, the percentage of women in senior management positions is not increasing very quickly. Due to the nature of the industry, Bossard has fewer female employees overall and in some areas in particular. This also limits the opportunities for promoting female employees in these business units. In the reporting year, the general manager positions at Bossard Netherlands and Bossard France were filled by women. The appointment was made solely on the basis of performance and leadership qualities and reflects the business unit’s belief that diversity is the result of an inclusive corporate culture. At Bossard in China, two thirds of the nine managers were female in 2025.

Bossard is committed to equal pay and, when hiring and promoting employees, always ensures that they are paid equally for the same positions and skills. In order to raise awareness and make adjustments where necessary, the Group’s locations periodically analyze the gender pay gap. The Swiss domestic market regularly participates in the Swiss Confederation’s equal pay analysis (Logib). In addition, annual salary comparisons are conducted within the industry. In 2025, a consulting firm specializing in equal pay analyses awarded Bossard Switzerland the “Market Pay Equity 2025” certificate for its market pay parity and narrowing the gender pay gap. Other locations, such as France, periodically calculate an index to determine whether objective, discriminatory characteristics could be determining factors in wage levels. Bossard France discloses the resulting percentage of unexplained wage differences to the union.

The forthcoming implementation of the EU Pay Transparency Directive 2023/970, which aims to reduce the gender pay gap through mandatory transparency, objective and gender-neutral pay assessment, comprehensive information rights for employees, and strict sanctions for violations, will make this even more transparent. Bossard has started the implementation process in 2025.

Metrics

In 2025, the gender balance in Bossard’s total workforce is 34 percent women and 66 percent men. The gender balance among managers as a percentage is 28 percent women and 72 percent men. In this report, the absolute R&D figures for women/men are shown in the table Key figures: Employees in the chapter [→ Information on employees](#).

Bossard is committed to gender diversity and gender pay equity on its board of directors and has achieved this once again in the reporting year.

| Board of directors of Bossard Holding AG | Unit | 2025 | 2024 |
|--|---------|------|------|
| Members | Number | 6 | 7 |
| Share of women | Percent | 50 | 43 |
| Gender pay gap ¹⁾ | Percent | 0 | 0 |

1) Further details can be found in the Compensation Report on page 125.

In 2025, no cases of discrimination as defined in GRI 406-1 and no violations of the policies on equal opportunities and fair treatment in accordance with ESRS S1-16 were identified or detected. All internal whistleblower and HR reporting systems and compliance processes showed no relevant evidence of discrimination based on ethnic origin, skin color, gender, religion, political opinion, or national origin, including other forms of discrimination and harassment affecting Bossard’s workforce.

BOSSARD SUSTAINABILITY REPORT 2025

3.1.3 Career advancement opportunities, continuing education, and skills development

GRI 3-3, GRI 404-1, GRI 404-2, GRI 404-3, ESRS 2 GDR P, ESRS 2-GDR-A, ESRS 2 GDR-M, ESRS S1-1, ESRS S1-3, ESRS S1-12

Bossard uses various measures to promote the development and expansion of skills and to support lifelong learning. The company aims to empower employees to take responsibility for their own development, thereby continuously improving their employability. The goal is to create a working environment that supports continuous learning.

Approach

Until the fourth quarter of the reporting year, the Group's People & Organization department had the responsibility for the strategy and measures relating to the development of employees and managers. Since October 2025, these tasks have been gradually transferred from the central HR structure to the operating units. The previous standards and processes remained in place during the transition phase. This allowed the management of relevant measures and projects relating to the development of employees and managers to continue unchanged.

Bossard's business units foster the improvement of their employees' career paths by developing and implementing their own qualification measures and tools. These address individual training needs on site. Either the human resources departments or the general managers are responsible for market- and function-specific programs.

Guidelines

The principles for continuing education are based on Bossard's corporate values. The Group is working on establishing a talent ecosystem that supports individualized, proactive planning of learning and career paths. All locations promote the identification of advancement opportunities and career management. The most important tools include regular performance reviews, performance discussions, and coaching.

Talent management is based on groupwide training offerings that not only teach technical and specialist knowledge, but also social and leadership skills such as conflict management and communication skills. Some business units, such as China, France, and Switzerland, define annual training plans that specify department- and location-specific training measures.

Bossard has implemented a Learning Hub that provides an overview of all training courses offered by the specialist departments. E-learning modules in multiple languages facilitate flexible, personalized training for employees worldwide. The learning content is usually related to current projects in order to improve the maturity of the learning experience and offer development opportunities that build on these projects.

In addition, employees have the opportunity to take part in external training and education programs. Under certain conditions, employees receive financial support for this. In some cases, and subject to individual agreements, Bossard may grant paid time for these efforts provided that employees can use what they have learned for their work at Bossard.

Measures

Bossard further expanded its diverse e-learning program in the reporting year. Since 2024, functional areas and subsidiaries have been able to roll out their own learning programs using the Bossard 5x5 learning concept.

In addition, employee training on AI projects was rolled out at the Group level in 2025. The program is based on a train-the-trainer approach. The goal of this offering is to enable employees to work independently on AI programming projects. The focus is on continuing education and promoting employability. Beyond that, internal training aims to boost process efficiency and conserve IT resources.

The annual performance review is an essential management and feedback tool. Its purpose is to mutually establish goals, evaluate employee performance, and discuss further development. In the reporting year, Bossard rolled out the Employee Talk app, which had previously been used in Switzerland only, across the entire Group. The app supports transparent documentation and tracking of development goals and measures using lean processes.

Employee feedback on the range of learning and development programs, career advancement opportunities, and career planning measures is collected across the Group primarily through local and regional satisfaction surveys.

Metrics

Hours of training per employee (2025)

| Category | Number of hours |
|----------|-----------------|
| Total | 3.57 |

The hours of training recorded in accordance with GRI 404-1 (average hours of training per year per employee) relate exclusively to the LMS learning management system. Other internal and external training measures that took place outside of this system are not included in the key figure.

Therefore, the actual learning activity of employees is higher than reported. Bossard is currently working on aligning its HR systems and developing a standardized data collection process so that it can disclose this indicator reliably and comprehensively beginning in the future.

Share of employees with performance reviews (2025)

| Category | Share of employees |
|----------|--------------------|
| Total | 78 percent |

Certain groups of employees are excluded from the review process, including employees on fixed-term contracts, employees on long-term sick leave, or other special cases.

These key figures reflect Bossard's continuous efforts to promote learning activities and to make performance assessments transparent and fair, taking into account the existing exceptions.

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3.2 Employees in the value chain

GRI 2-16, GRI 2-23, GRI 2-24, GRI 2-26, GRI 2-29, GRI 408-1, GRI 409-1, ESRS 2 SBM 2, ESRS 2 SBM-3, ESRS 2 IRO 2, ESRS 2 GDR P, ESRS 2 GDR-A, ESRS 2 GDR-T, ESRS 2 GDR-M, ESRS S2-1, ESRS S2-3, ESRS S2-4

Bossard is committed to working closely with its business partners, thereby supporting responsible supply chains and the production of high-quality, safe products.

The Group has a global Supplier Code of Conduct, pursues a due diligence approach, and works with various stakeholders to establish standards and initiatives on fundamental human and labor rights. The aim is to protect the rights of employees in the value chain and to support decent and safe working conditions.

Impacts, Risks and Opportunities

Bossard's value chain presents potential risks of adverse impacts on individuals, including the risk of modern slavery and child labor. In addition, health and safety risks can arise when employees are exposed to unsafe working conditions on the premises of suppliers.

The actual positive impacts include Bossard's consistent stance against violence and harassment, as well as its commitment to promoting a physically and emotionally safe working environment and beneficial working conditions. Bossard is guided by its firm commitment to international principles, such as the United Nations (UN) Universal Declaration of Human Rights. Bossard aims to promote the safety and well-being of its business partners' employees through its supplier management and Supplier Code of Conduct, regular audits, signing of the UN Global Compact, training, and commitment to the employees of direct suppliers.

The DMA identified an opportunity in the upstream value chain relating to due diligence in the area of human rights. The screening of companies before they qualify as Bossard suppliers and periodic self-disclosures enables Bossard to continuously improve the compliance of its direct suppliers.

Approach

Bossard has global policies for managing the impacts on employees in the upstream and downstream value chain, which are regularly reviewed and revised by the Group.

Implementing these policies is the responsibility of the purchasing managers of the business units. The large purchasing organizations are encouraged to provide sufficient resources for this purpose, including training for external suppliers. The ultimate responsibility lies with the general managers of the subsidiaries.

The Group General Counsel, who also acts as the VP of Sustainability, oversees the overarching risk management system for human rights issues. She also ensures that human rights-related aspects are integrated into the governance and decision-making processes.

Guidelines

The Group has a number of overarching documents in place to manage its impact on the respect for human rights for employees in the value chain, specifically Bossard's Supplier Code of Conduct. Bossard is committed to the United Nations (UN) Universal Declaration of Human Rights, both UN human rights covenants, the principles and fundamental declarations of the International Labor Organization (ILO), the Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy, the ten principles of the UN Global Compact, the UN Guiding Principles on Business and Human Rights, and the OECD Guidelines for Multinational Enterprises.

The Supplier Code of Conduct includes compliance with human rights, the exclusion of child and forced labor and human trafficking, protection against harassment and abuse, the guarantee of labor and social standards, and respect for the freedom of association. Business partners and suppliers are urged to prevent any and all instances of child labor and to implement fundamental core labor standards. Forced and compulsory labor is explicitly prohibited.

Measures

Bossard's risk management with regard to human rights violations and child labor is essentially based on three principles: first, the obligation of suppliers to adhere to the Supplier Code of Conduct; second, the disclosure of information via self-assessments in the Supplier Relationship Management System (SRM); and third, the implementation of audits and screening processes. Should specific incidents or violations occur, a management process within the Group will take effect.

In order to incorporate the perspectives of its business partners and their employees, Bossard encourages open exchange and dialog forums with external experts, for example within the Swiss Global Compact Network, at procure.ch (the Swiss purchasing association), at Swissmem (the association for SMEs and major corporations in the Swiss technology industry), and in the European Fastener Distributor Association (EFDA), chaired by Bossard's VP of Supply Chain Management.

In addition, Bossard regularly seeks direct contact with its suppliers to further improve conditions for employees in supplier companies through preventive measures. In 2025, the Group's ESG team developed a training course on sustainability, which will be rolled out next year. It is aimed at employees and managers in purchasing and sales. The goal is for participants to better recognize opportunities and challenges in the area of human rights and labor standards and to be able to take corrective action when necessary.

Bossard promotes a culture in which critical issues and concerns can always be addressed openly. To this end, the Group offers complaints mechanisms at the operational level worldwide, including an independent Integrity Line. The various contact points provide the opportunity to report risks and violations in the value chain in a confidential and anonymous manner. This also includes potential concerns relating to human and labor rights and child labor.

When selecting suppliers and assessing new and existing supplier relationships, sustainability standards and, in particular, the effective protection of workers in the value chain are equally as important as economic criteria. In doing so, Bossard seeks to ensure compliance with applicable laws, regulations, and standards, particularly with regard to the material topics of potential human rights violations and child labor.

Due to the large number of suppliers, the evaluation of suppliers is risk-based. To prevent potential human rights violations and child labor, Bossard relies on targeted inspections of suppliers in high-risk regions, for example in Asia. To this end, direct suppliers were divided into different categories in 2024 based on the UNICEF Child Labor Index. Bossard found that 54 percent of the purchasing volume from suppliers comes from countries in the “increased or enhanced” risk category where there is a higher risk of child labor.

The Zug location offers training courses for new employees. They cover the entire range of ESG-relevant topics, including child labor and occupational health and safety.

Metrics

As was the case in the previous year, Bossard reviewed the documentation of the audits it had conducted for evidence of child labor and forced labor. In the reporting year, no evidence of child or forced labor was found in any of the supplier evaluations.

One reason for this is the high percentage of machine-based manufacturing in the production of fasteners. The level of professional qualification required makes it difficult to employ child labor. Based on this sound foundation, Bossard concludes that in 2025 it was exempt from the reporting requirements on human and labor rights pursuant to article 964j of the Swiss CO.

Detailed information on the number of supplier evaluations carried out in the reporting year and the results are disclosed in the chapter [→ Management of relationships with suppliers](#).

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PART 4

“GOVERNANCE – Promoting responsible business practices”

ESRS G1 Business conduct

4.1 Business conduct and integrity

GRI 2-23, GRI 2-24,
ESRS 2 IRO-2, ESRS 2 SBM-3, ESRS 2 GDR-P, ESRS G 1-1

Bossard promotes responsible, far-sighted business conduct through its corporate culture and values. The groupwide guidelines for fair and ethical conduct are reflected in all principles, policies, and management systems and are designed to ensure the highest standards of integrity and compliance. At Bossard, systematic, risk-based due diligence investigations also extend to the value chain.

The effectiveness of governance structures is regularly monitored to ensure fair competition, anti-corruption measures, and compliance with all obligations. In doing so, Bossard not only supports legally compliant behavior, but also a corporate culture that creates positive working conditions for employees and promotes stable business relationships with customers and suppliers.

Impacts, Risks and Opportunities

Bossard’s business conduct is crucial for social acceptance and the sustainable growth of the Group. Responsible governance, including proper compliance with legal regulations and voluntary commitments, a robust whistleblower system, and the management of relationships with suppliers and stakeholders are key.

These aspects are fundamentally the responsibility of Bossard. The impacts identified in the materiality analysis primarily relate to the company’s own business activities. Exceptions are the management of relationships with stakeholders and supplier management. In addition to employees, external stakeholders from the upstream and downstream value chain are involved in both aspects. The due diligence and risk management measures implemented by Bossard as part of supplier management primarily serve to minimize the risk of misconduct in the upstream value chain.

Within the framework of the DMA, Bossard has assessed its impacts on corporate management and governance as positive, since the Group has a robust system of ethical standards, guidelines, and management systems in place. The impact of Bossard’s behavior that affects stakeholders was identified as potentially positive. This includes, for example, the application of fair and sustainable business practices and a transparent information and disclosure policy.

One potential risk relates to supplier management. Failure to apply and comply with the Supplier Code of Conduct could lead to legal risks, financial penalties, and damage to the brand.

Bossard Code of Conduct

Everyday business at Bossard is characterized by a number of financial, technical, commercial, and ethical challenges. The company meets these challenges with a value-based approach. By confirming that they have read the Bossard Code of Conduct employees commit to adhering to the highest standards of integrity, transparency, and business ethics. The Bossard Code of Conduct is the fundamental document they should consult to learn about the company's values.

The Bossard Code of Conduct applies worldwide and is available online in thirteen languages. The Code is relevant to the conduct of different stakeholders. It is aimed primarily at employees but also applies to business partners and customers.

The Bossard Code of Conduct promotes brand and corporate values and ensures transparency and accountability. It includes provisions on compliance with laws, social responsibility, the confidential handling of sensitive data, financial integrity, and the protection of Bossard's assets.

It regulates the handling of gifts, conflicts of interest, insider trading, and corruption, and emphasizes expectations regarding the business world, the environment, and society. These include respect for human rights, protection of the environment, promotion of health and safety for the Group's own employees and workers in the value chain, and prohibition of discrimination. Other topics include fair competition practices, equal opportunities, the prevention and sanctioning of undesirable behavior, open communication in the workplace, and relevant information on media, professional associations, and interest groups.

By the end of 2024, the Bossard Code of Conduct was revised. The expanded and updated chapter on sustainability in the Bossard Code of Conduct was introduced at the beginning of 2025. The purpose of the revision was to further embed ethical business practices and sustainability principles within the company and to provide information about the strategic orientation of this topic.

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4.1.1 Corporate culture

GRI 2-15, GRI 2-23, GRI 2-24, GRI 2-27, GRI 3-3, GRI 205-1, GRI 205-2, GRI 205-3, GRI 206-1, ESRS 2 GDR-P, ESRS 2 GDR-A, ESRS 2 MDR-T, ESRS 2 MDR-M, ESRS G1-1, ESRS G1-2, ESRS G1-3, ESRS G1-4

Bossard’s business activities are guided by the principles of integrity, respect, and fairness. The Group’s success is based on the values of “Trust,” “Entrepreneurship,” “Leadership,” “Social Responsibility,” and “Credibility.” Its corporate culture is characterized by five guiding principles: “We collaborate,” “We experiment,” “We empower,” “We talk real,” and “We deliver value.” At Bossard, business is conducted based on objective criteria and in compliance with all applicable laws; illegal practices are not tolerated.

Approach

The management and governance structure at Bossard serves to ensure compliance with legal requirements and internal company guidelines. Under Swiss law, the board of directors bears ultimate responsibility for compliance and integrity issues. The committees of the board of directors and the full board monitor compliance with regulations, advise on key measures relating to business conduct and integrity, and review important changes to the codes of conduct.

The Group General Counsel and VP of Sustainability is in charge of ongoing improvements to governance. This includes the design of guidelines, processes, and controls as well as the management of resources, the design of training courses, and communication. She implements measures relating to integrity and business conduct in collaboration with the executive committee. The focus is on top-down commitment to the Bossard Code of Conduct by managers and their exemplary role in ensuring compliance.

The functional managers and the general managers of the subsidiaries are responsible for legal and ethical issues within their areas of responsibility. They identify and monitor integrity and compliance risks. To this end, they use their knowledge of processes, products, customers, competitors, and markets.

Guidelines

Bossard manages its corporate governance through various guidelines, such as the Bossard Code of Conduct and the Supplier Code of Conduct. Key internal policies on ESG and sustainability include the Ad Hoc Reporting Policy (2024), the Regular Six Reporting Policy, the Insider Trading and Information Policy (revised 2025), the Global Anti-Bribery Policy, and the Competition Law Policy (2023), Delegation of Authority (2023), Group Data Protection Policy (2023) and Management Transaction Policy (2025).

Individual business units have supplementary local guidelines; Bossard Switzerland, for example, has its own policy entitled “Protection of personal integrity.”

The operating model for compliance integrates the three main pillars of risk management: prevention, detection, and remediation. Established processes and training courses, as well as information obtained through complaint mechanisms, assist in prevention.

With regard to prevention, Bossard follows a systematic compliance training approach. The key risk areas are taught in the basic training courses. Advanced training courses provide more in-depth knowledge in specific risk areas. These longer online and in-person training courses are intended for employees who deal with greater risks. Combating corruption and bribery is a mandatory standard module.

All new employees complete a mandatory e-learning course on the Bossard Code of Conduct when they join the Bossard Group. As they continue in their role, they regularly attend refresher courses. These practice-oriented training courses are conducted in their respective national languages and convey Bossard’s values and expectations with regard to sustainable and responsible conduct.

In addition, Bossard offers specialized training for specific roles – for example, for employees who handle sensitive financial transactions, manage external stakeholders, or are responsible for compliance with legal and ethical requirements. These measures ensure that all employees are aware of the applicable standards and actively contribute to the company’s culture of integrity.

Bossard has developed and implemented guidelines for identifying, avoiding, and disclosing (potential) conflicts of interest to ensure that employees always act in the best interests of the business and are therefore independent and free from undue bias or improper influence. Bossard expects employees to recognize potential or actual conflicts of interest and report them immediately.

Deviations from policies identified through control measures or reported via the whistleblower system are assessed by an independent team of experts led by the Group General Counsel. If there is reasonable suspicion, investigations will be initiated and, if necessary, risk-mitigating and/or corrective measures will be taken in accordance with internal or legal requirements. In serious cases, the Group’s executive committee and the board of directors are notified.

Measures

In the reporting year, 58 percent of new hires completed the Bossard Code of Conduct training as part of their onboarding process. Bossard always aims for a participation rate above 90 percent.

In addition, specialist training courses were held on the topics of contract drafting and review (Contracts in a Nutshell) and insider trading (Insider Information and Trading Policy). Training courses on the topic of “Management Transactions” were held for the board of directors and group executive committee.

In the reporting year, the legal department informed all general managers and the category management team about Bossard’s policies and procedures for combating corruption. The basis for raising awareness was the internal policy on preventing corruption, which was updated in 2025. It has been redesigned as a directive. Everyone who attended the information session was asked to brief the employees in their area of responsibility about the new regulations (“train-the-trainer” concept). In this way, Bossard aims to ensure that the entire organization is made aware of the importance of preventing corruption.

In 2025, Bossard created a DMA manual that describes the process for evaluating relevant sustainability issues.

Metrics

Internal audits were conducted at 31 locations during the reporting period. Among other things, the audits focused on the existence of effective internal control systems. These include, in particular, the implementation and communication of the Bossard Code of Conduct and supplementary guidelines for the prevention of misconduct (including corruption). Responsibility for their implementation and anchoring in the organization lies with the respective managers.

The existence of an internal control system is also systematically assessed as part of the audit of the consolidated financial statements. In addition, further audit procedures and structured interviews are used to help uncover potentially unlawful conduct. A total of 30 companies were externally audited for the Group report in the reporting year.

In the reporting year, there were no convictions for violations of corruption and bribery regulations. Similarly, no legal proceedings relating to the formation of cartels or monopolies were recorded during the reporting period.

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4.1.2 Whistleblowing

GRI 2-16, GRI 2-23, GRI 2-24, GRI 2-25, GRI 2-26, GRI 3-3, ESRS 2 GDR-P, ESRS 2 GDR-A, ESRS 2 GDR-M, ESRS G1-1, ESRS G1-2

Bossard emphasizes that, when faced with uncertainty, employees should proactively seek expert advice at an early stage. In line with the principle of “See something, say something” enshrined in the Bossard Code of Conduct, all employees are expressly encouraged to report any concerns or actions that could compromise Bossard’s integrity. The Group’s whistleblower system offers various contact points and channels for reporting inappropriate behavior.

Approach

Supervisors, specialist departments such as HR, local reporting lines, and the management of the Group’s legal and compliance department are available as points of contact for verbal and personal consultations. An anonymous whistleblower system is available for asking questions, raising concerns about potential or actual misconduct, and reporting violations of laws, internal guidelines, or Bossard’s global rules of conduct. Bossard is currently reviewing whether its Integrity Line should be made available as a complaint mechanism not only to employees but also to external stakeholders.

The Bossard Group’s Integrity Team plays a central role in receiving and processing all submitted reports and whistleblower cases. It is made up of representatives from the legal department and the ESG department. The Integrity Team investigates high-risk incidents, ensures confidentiality, and manages the Integrity Line. All other cases relating to the workplace and business conduct are handled by investigation teams in the respective business units. If needed, they have the option of escalating the matter to the Integrity Team.

Guidelines

Bossard aligns its complaints mechanisms with the EU Whistleblower Directive. The process is defined in the integrity policy and is mentioned in the Bossard Code of Conduct. Reports are treated confidentially, and the entire process protects both the identity of the whistleblower and the reporting and resolution process.

Employees are regularly informed of their rights, obligations, and options for reporting concerns, for example through internal communications and training sessions. These measures are intended to increase awareness and use of the whistleblowing system and strengthen confidence in internal investigations.

Every concern is recorded in accordance with defined criteria, carefully investigated in line with internal processes, and answered promptly. The investigation is conducted in accordance with the principles of objectivity, independence, accuracy, confidentiality, fairness, and with due regard for human rights and applicable legal requirements. The results of the investigation and any measures taken are documented and integrated into internal reporting.

Measures

In the reporting year, the number of reports decreased compared to the previous year. Bossard attributes this development primarily to the fact that employees are better informed of the behavioral requirements as a result of the Bossard Code of Conduct refresher training courses and recurring digital “SharePoint News” updates addressing topics such as leadership principles and dealing with conflicts of interest.

Metrics

From January to December 2025, Bossard received a total of two reports. Of these, no reports were received through the Integrity Line and two through other channels. With two reports, the number of follow-up reports received in 2025 was lower compared to the previous year. The majority of the reports received related to respectful conduct towards colleagues, supervisors and team members. In these cases, clarifications were carried out, in-depth discussions took place, and targeted team-building workshops were conducted. No findings were identified that would have necessitated further measures, and the cases were therefore closed.

None of the investigations into the allegations revealed any systematic deficiencies in Bossard's compliance system. As a result, no critical concerns were reported to the board of directors in 2025.

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4.1.3 Management of relationships with suppliers

GRI 2-23, GRI 2-24, GRI 3-3, GRI 308-1, GRI 407-1, GRI 408-1, GRI 409-1, ESRS 2 GDR P, ESRS 2 GDR-A, ESRS 2 MDR-T, ESRS 2 MDR-M, ESRS G1-1, ESRS G1-2, ESRS G1-3

Bossard works in partnership with its direct suppliers to analyze sustainability risks in the value chain and improve social, environmental, and ethical standards in a targeted manner. This approach is complemented by risk-based monitoring that covers a broad spectrum of suppliers and takes into account Bossard’s groupwide standards and objectives.

Approach

Bossard’s supply chain management and the category management of the larger units are responsible for managing relationships with business partners and suppliers. The Group’s ESG and Legal & Compliance teams are available as central points of contact for questions relating to the Supplier Code of Conduct. Their other tasks include developing assessment criteria for suppliers, updating the list of focus countries and the raw materials matrix for risk assessments, and assessing risk in accordance with Swiss law (Art. 964j–l CO, DDrV).

Guidelines

Bossard’s Supplier Code of Conduct supplements the Bossard Code of Conduct. It defines clear requirements that are in line with relevant international frameworks and standards for ethical and sustainable business practices. This includes compliance with international human rights standards, such as the UN Guiding Principles and the core labor standards of the International Labor Organization (ILO). The Code is based on the ten principles of the United Nations Global Compact, the provisions of the Dodd-Frank Wall Street Reform and Consumer Protection Act on dealing with conflict minerals, the REACH regulation, and the international industry best practices. In addition, it contains a separate section on environmental protection and environmental requirements, including expectations on how suppliers should handle emissions, water, waste, chemicals, and hazardous substances. More information about the Supplier Code of Conduct can be found in the chapter [→ Employees in the value chain](#).

Some Bossard locations and subsidiaries have developed supplementary policies aligned with the Supplier Code of Conduct. These include targets and thresholds for monitoring suppliers and defining frequencies for regular supplier audits. In China, for example, Bossard specifies which rating categories in the supplier evaluation trigger

monthly monitoring and limits the total number of orders placed with suppliers who have an insufficient supplier rating to a maximum of 5 percent. Bossard expects its business partners to disseminate and enforce all requirements of the Code in their own supply chains and to investigate suspected violations. At the same time, the policies and targets are binding for Bossard employees responsible for purchasing. The Code is available in the languages relevant for suppliers and is integrated into the electronic ordering systems through-out the Group.

Measures

Supplier management follows a structured, risk-based review process that assesses compliance with the Supplier Code of Conduct. The process consists of four steps and is embedded in Bossard’s global procurement system.

The first step involves a binding commitment. By signing the contract, suppliers accept Bossard’s Supplier Code of Conduct and expressly agree to comply with its requirements. The Group has stipulated that at least 75 percent of the products purchased must come from suppliers who fully comply with the requirements of the Supplier Code of Conduct. Individual business units define stricter requirements. Bossard China, for example, sources approximately 97 percent of its total orders from suppliers who have signed the Supplier Code of Conduct.

The second step involves risk screening via the Supplier Relationship Management System (SRM). In addition to technical information on the purchased goods, this system also collects sustainability-related information as well as risk-related and quality-relevant data relating to the supply chain. Risk assessments are performed as part of the selection process prior to or during ongoing monitoring after the contract has been signed, as well as in connection with evaluations. The SRM also allows suppliers to conduct self-assessments.

In the third step, Bossard assesses whether business partners comply with the Supplier Code of Conduct. This involves reviewing management systems and practices. Other measures include plant audits to monitor production processes and the supplier's environment. Independent auditors may be brought in to assist with these assessments.

The final step involves systematic improvements in cases where supplier performance assessment has revealed gaps or problems. The business partners are then required to submit an improvement plan, which Bossard monitors for compliance. If plans are deliberately not implemented or no progress is made towards achieving them on multiple occasions, Bossard may terminate the cooperation.

Bossard is currently reviewing the introduction of an additional external management system to assess supplier risks. Together with the internal supplier relationship management (SRM) system, the system will integrate suppliers into groupwide goals and enable systematic control via key performance indicators (e.g., based on the results of supplier evaluations or risk assessments).

In addition, Bossard strives to be a model for its own customers in its role as a supplier. The Group aims to help its business partners further improve their energy efficiency, achieve their sustainability goals, and identify and mitigate risks in the supply chain. In November 2025, Bossard was honored with an award "Best Supplier Positioned on Sustainability" by a major customer at the Global Supplier Conference in India. The conference was attended by 250 suppliers and many of Bossard's notable competitors.

Metrics

In 2025, the percentage of suppliers who signed the Supplier Code of Conduct rose from 57 percent to 67 percent (excluding acquisitions 82 percent). Bossard aims to achieve the greatest possible coverage in line with its influence on the supply chain.

In 2025, 61 of the largest suppliers were audited for compliance with human and labor rights. These contribute to 50 percent of Bossard's total procurement volume.

The audits did not identify any negative impacts with regard to child and forced labor or indications of restrictions on the freedom of association. As a result, no improvement measures were defined and there was no termination of cooperation with suppliers.

In addition, Bossard audited 46 suppliers for ecological criteria. It was determined that the environmental and climate-related requirements of the Supplier Code of Conduct were met; therefore, no further measures or terminations were necessary.

Furthermore, none of the audits performed revealed any indications that the right to freedom of association and collective bargaining might be threatened at the suppliers.

In the reporting year, risks were once again assessed in accordance with the Swiss Code of Obligations (Art. 964j-l CO) and the Swiss Ordinance on Due Diligence and Transparency in relation to minerals and metals from Conflict-Affected Areas and Child Labor (DDTrV). As in previous years, Bossard came to the conclusion that the quantities of minerals and metals imported in 2025 that fall under the above-mentioned regulations are well below the applicable thresholds. Bossard is therefore exempt from the specific due diligence and reporting obligations relating to conflict minerals in accordance with the provisions of the Swiss Code of Obligations and the DDTrO.

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4.2 Bossard specific sustainability topics

GRI 2-29, GRI 3-3,
ESRS 2 SBM-3, ESRS 2 IRO-2

As part of the DMA, two company-specific topics that shape Bossard’s corporate culture were identified as material: stakeholder engagement and commitment to sustainable philanthropy.

Both topics are highly significant, both in terms of their social impact (impact materiality) and their relevance for the long-term success of the company (financial materiality). Bossard’s stakeholder management and commitment to sustainable philanthropy seek to strengthen trust, acceptance, and relationship quality between the company and its stakeholders.

Impacts, Risks and Opportunities

In a world where the urgency of sustainable solutions to global challenges is becoming increasingly apparent, dialog with key stakeholders and targeted philanthropic activities can have demonstrable positive effects. These effects are based on the ability to establish lasting influence and enter into strategic partnerships that combine local and global approaches. Bossard views the development of its stakeholder management and its philanthropic commitment as strategic investments that bring tangible benefits to both the company and society. Bossard can thus promote stakeholder trust, strengthen its brand, and achieve sustainable growth. At the same time, dialog and support open up opportunities to jointly combat social inequalities, protect natural resources, and bring about systemic change. While the DMA found that stakeholder involvement tended to have potentially positive effects, philanthropic engagement was recognized as having an actual positive impact. Both issues not only affect the Bossard’s own business processes but also influence upstream and downstream areas of the value chain.

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4.2.1 Management of relationships with stakeholders

GRI 2-23, GRI 2-24, GRI 2-28, GRI 2-29, GRI 3-3, GRI 415-1, ESRS 2 SBM-2, ESRS 2 GDR-P, ESRS 2 GDR-A, ESRS 2 GDR-M, ESRS G1-1, ESRS G1-2, ESRS G1-5

The interests and viewpoints of stakeholders are an important part of Bossard’s sustainability management. Their perspectives influence the business and sustainability strategy.

Bossard maintains a dialog with the most important stakeholder groups, including industry networks and associations, cooperation partners, customers, employees, suppliers, investors, legislators, and civil society.

Approach

At the Group level, the Group General Counsel and VP of Sustainability is responsible for the central coordination and management of sustainability-related stakeholder activities. This includes stakeholder surveys conducted as part of the DMA and regular updates to the Group executive committee and board of directors on the expectations and views of stakeholders regarding key sustainability issues. The focus is on finding out how stakeholders assess values and which economic, environmental, and social aspects are particularly important to them. These findings are incorporated into Bossard’s strategic sustainability decisions and into the management of sustainability impacts, opportunities, and risks.

Business units and employees at all hierarchical levels throughout the Group maintain a dialog with relevant stakeholders. The various stakeholder groups, contact points, and aims of the interactions are shown in the following table.

| Stakeholder group | Involvement/exchange | Key viewpoints and interests of stakeholders | Aim of the commitment |
|--|---|---|--|
| Industry networks and associations | <ul style="list-style-type: none"> – Membership in networks and associations – Participation in committees and working groups – Participation in events, workshops, and initiatives | <ul style="list-style-type: none"> – Improving public image and positioning vis-à-vis politics and authorities – Supporting member companies and establishing cooperation – Developing uniform standards or industry guidelines | <ul style="list-style-type: none"> – Incorporating new perspectives through exchange – Cooperating with industry and developing standards – Supporting local and global sustainability initiatives |
| Cooperation partners and non-product-related business partners | <ul style="list-style-type: none"> – Collaboration in sustainability-oriented pilot projects – Workshops – Dialog events, lectures, trade fairs – Joint publications | <ul style="list-style-type: none"> – Access to practically relevant data – Research and development on innovation, and the circular economy – Integrating real company examples – Network development | <ul style="list-style-type: none"> – Promoting the company’s own sustainability initiatives – Collaboration in the field of low-emission fasteners and the like – Talent acquisition |
| (Corporate) customers | <ul style="list-style-type: none"> – Personal customer contact – Customer contact via other channels – Use of Bossard’s largely automated ordering system | <ul style="list-style-type: none"> – High-quality products that are safe to use – Attractive price/performance ratio – Compliance with all sustainability policies – Innovative products made with recycled and certified materials | <ul style="list-style-type: none"> – Understanding customer preferences and requests – Supporting customers in achieving their decarbonization goals |
| Employees | <ul style="list-style-type: none"> – Dialog with employees – Systematic performance reviews and feedback discussions at least once a year – Information sessions | <ul style="list-style-type: none"> – Safeguarding the rights of employees – Feedback to managers – Inclusive work environment: zero tolerance for discrimination and harassment in the workplace – Professional development opportunities – Fair pay for all genders – Healthy and safe working environment – Functional and available complaints mechanisms | <ul style="list-style-type: none"> – Incorporating the views and experiences of employees – Improving workplace aspects important to employees – Ensuring trust and acceptance for the sustainability strategy and the Bossard Code of Conduct |
| Suppliers | <ul style="list-style-type: none"> – Supplier meetings and conferences – Commitment to Bossard’s Supplier Code of Conduct – Risk analyses, factory visits, and audits – Joint exchange groups or projects to promote sustainable products | <ul style="list-style-type: none"> – Fair and reliable business relationship – Support in adhering to the Supplier Code of Conduct – Implementation of responsible purchasing practices – Complaints mechanisms – Introduction of new sustainable products | <ul style="list-style-type: none"> – Compliance with the requirements of the Supplier Code of Conduct – Compliance with due diligence obligations in the supply chain – Decarbonization – Implementing human rights and procurement policies as well as international and local regulations and laws |
| Investors | <ul style="list-style-type: none"> – Conference calls, analyst meetings – Participation in industry and sector-specific conferences – Discussion of semi-annual results, annual general meeting of shareholders | <ul style="list-style-type: none"> – Return on investment and value creation – Transparency and access to information – Risk minimization – Performance in ratings, compliance with legal regulations | <ul style="list-style-type: none"> – Identifying potential investors – Strengthening investor relations – Presenting financial and non-financial key figures – Taking investor expectations into account in the strategy |

Table continued on next page →

| Stakeholder group | Involvement/exchange | Key viewpoints and interests of stakeholders | Aim of the commitment |
|--|---|---|---|
| Legislators | <ul style="list-style-type: none"> – Indirect exchange via associations and industry organizations | <ul style="list-style-type: none"> – Compliance | <ul style="list-style-type: none"> – Adapting to market strategies, value creation, and risk mitigation through compliance |
| Civil society and sustainability organizations | <ul style="list-style-type: none"> – Participation in multi-stakeholder initiatives – Participation in surveys and benchmarks on specific topics such as labor and human rights, climate, circular economy – Memberships and collaborations, donations | <ul style="list-style-type: none"> – Promotion of Sustainable Development Goals (SDGs) – Support for local and global initiatives – Support for local communities – Jobs and tax payments | <ul style="list-style-type: none"> – Strengthening sustainability initiatives – Managing reputational risks – Disclosing data – Ensuring benefits for the community |

Guidelines

Bossard builds trust and transparency among stakeholders by complying with recognized sustainability standards and frameworks. These include the UN Guiding Principles on Business and Human Rights, the core labor standards of the International Labor Organization (ILO), the provisions of the Dodd-Frank Act on the handling of conflict minerals, the REACH regulation, and the requirements of the Global Reporting Initiative (GRI) and the European Financial Reporting Advisory Group (EFRAG) relating to sustainability reporting.

Stakeholders are involved on an ongoing basis through established exchange formats. This ensures that the company remains accountable and responds to the needs of stakeholders. As part of a systematic feedback process,

Bossard regularly works with its stakeholders to review material sustainability issues and the process for identifying impacts, risks, and opportunities. This is intended to ensure comprehensive coverage of the relevant sustainability aspects in future reporting cycles.

In general, Bossard does not engage in political lobbying and does not donate any money or material resources to political parties; this applies throughout the Group. This is intended to eliminate any appearance of undue influence.

Measures

Bossard conducted a double materiality analysis for this sustainability report and worked with relevant stakeholders to identify the most important impacts, risks, and opportunities.

In the reporting year, Bossard held regular talks with stakeholders, including ESG dialogs, investor and analyst meetings, and targeted exchanges with major customers. The company would like to further intensify communication on the topic of sustainability. In this way, Bossard aims to ensure transparency and strengthen the trust of its stakeholders.

Metrics

Bossard's engagements and memberships

| Organization | Explanations | Role of Bossard |
|--|--|---|
| European Fastener Distributor Association (EFDA) | The EFDA represents the interests of European and global distributors of fasteners | Bossard's VP of Supply Chain Management is the president of the EFDA |
| Fachverband des Schrauben-Großhandels (FDS) | FDS is the platform and lobbying organization for wholesalers of screws, nuts, and other mechanical fasteners | Bossard Switzerland is a member |
| procure.ch | Swiss purchasing association | Bossard Switzerland is a member |
| Swissmem | Association for SMEs and major corporations in the Swiss technology industry | Bossard Switzerland is a member and has a seat on various committees |
| National Fastener Distribution Association (NFDA) | US non-profit trade association focusing on quality assurance and market expansion | Bossard USA is a member |
| British & Irish Association of Fastener Distribution (BIAFD) | BIAFD represents the interests of its members and is a founding member of EFDA | Bossard Ireland is a member |
| Carbon Disclosure Project (CDP) | CDP operates the world's largest independent system for corporate disclosure of climate, water, and forestry data | Bossard responds to the annual CDP questionnaire and discloses its emissions data and climate impacts |
| United Nations 2030 Agenda for Sustainable Development | The 2030 Agenda comprises 17 Sustainable Development Goals (SDGs) that have been defined by the international community and should be achieved by 2030 | Bossard is committed to supporting the SDGs and provides information on this in the Group's sustainability report |
| UN Global Compact (UNGC) | The world's largest voluntary corporate initiative of the UN stipulating mandatory compliance with principles on human rights, labor standards, the environment, and anti-corruption | Bossard is a signatory to the UN Global Compact and part of the local Global Compact network in Switzerland and Liechtenstein |

BOSSARD SUSTAINABILITY REPORT 2025

4.2.2 Philanthropy

GRI 2-23, GRI 2-24, GRI 3-3, ESRS 2 GDR-P, ESRS 2 GDR-A, ESRS G1-1, ESRS G1-2

Community engagement is part of Bossard's corporate culture and is viewed by internal and external stakeholders as an important component of corporate responsibility. This allows Bossard to strengthen its local roots, promote social cohesion, and support the development of its locations. In addition, community engagement boosts the degree to which employees identify with the company and makes Bossard a more attractive place to work.

Approach

In consultation with the executive committee, the VP of Sustainability makes decisions regarding major donations and sponsorship activities and ensures that they are consistent with Bossard's values and corporate culture. Global donations and sponsorship activities are approved by the executive committee.

Responsibility in the regions lies with the general managers of the locations. Bossard sees decentralized implementation as crucial for acceptance, trust, and better collaboration in building healthy and resilient communities. This applies both to making donations and organizing volunteer work.

Guidelines

Bossard's community engagement is based on the principles of fairness, transparency, and partnership. Bossard works with civic organizations that share the company's values.

Activities include sponsoring, donations, and volunteer work. Some locations grant paid time off for volunteer activities.

Measures

In the reporting year, many Bossard business units contributed to local communities through financial and in-kind donations, volunteer work, and collaboration with non-profit partners.

Since 2021, shareholders no longer receive gifts at the annual general meeting of shareholders; instead, donations are made to a charitable organization. In 2025, Bossard chose the SONNENBERG Center of Excellence for Vision, Behavior, and Speech in Baar, which recently celebrated its 100th anniversary – a milestone which Bossard honored with a donation of CHF 20,000. SONNENBERG is a recognized leading institution committed to helping children, youths, and adults with support needs.

In the reporting year, Bossard continued its commitment to the Polish aid organization Blue Hearts Embassy. The relationship has been in place since 2022. The Blue Hearts Embassy helps Ukrainian refugees in Poland in a variety of ways to manage their lives in the labor market and beyond. The community hub's focus is on mothers and their children. They are offered hot meals, counseling services, language courses, as well as music, theater, creative, and relaxation courses. Every year, more than 200 children and 150 adults benefit from the services of the Blue Hearts Embassy.

Metrics

Key figures on philanthropic engagement are not yet available for reporting. The necessary data is not currently collected by the individual units in a complete and detailed manner, even though information on the activities carried out and donations made is collected annually. Bossard will develop a standardized recording process so that it can disclose indicators relating to its community engagement in the future.

BOSSARD SUSTAINABILITY REPORT 2025

APPENDIX

“STATEMENT OF THE BOARD OF DIRECTORS”

CONTENT INDEX – GRI/ESRS and 964b CO

Statement of the board of directors

The board of directors of Bossard Holding AG approved the report on non-financial matters for the year of 2025 in accordance with article 964b of the Swiss Code of Obligation (CO) at its meeting on January 23, 2026.

David Dean

Chair of the board of directors

Patricia Heidtman

Vice chair of the board of directors

Reference index in accordance with article 964a ff. of the Swiss Code of Obligations (incl. TCFD)

This sustainability report meets the reporting requirements pursuant to article 964 a ff. Swiss Code of Obligations (CO). The following table lists the disclosures in accordance with the requirements of the Swiss Code of Obligations. In its reporting on environmental matters, Bossard complies with the Swiss Ordinance on Climate Disclosures in accordance with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). Climate reporting is based in particular on ESRS 1 Climate Change and GRI 102 Climate Change 2025. The relevant information and indicators are listed in the table “GRI content index with ESRS references.”

| | Section in this report | Page reference |
|--|---|---|
| Non-financial matters in accordance with article 964b of the Swiss Code of Obligations (CO) | | |
| Description of the business model | 1.3 Business model and sustainability strategy | p. 24 |
| Materiality assessment | 1.4 Double materiality assessment | p. 28 |
| Policies adopted in relation to: | | |
| Environmental matters, including TCFD recommendations and additional requirements in accordance with art. 3 para. 3 lit. a of the Ordinance on Climate Disclosures | 2.1 Report on climate change, climate scenarios, and climate resilience 2.2. Climate protection and decarbonization 2.3 Bossard's role in the circular economy 4.1.3 Management of relationships with suppliers | p. 37 p. 41 p. 46 p. 73 |
| Social matters | 3.2 Employees in the value chain 4.1.2 Whistleblowing 4.1.3 Management of relationships with suppliers 4.2.1 Management of relationships with stakeholders 4.2.2 Philanthropy | p. 64 p. 71 p. 73 p. 76 p. 80 |
| Employee-related matters | 3.1 Information on employees 3.1.1 Health, safety and well-being 3.1.2 Diversity, equity, and inclusion 3.1.3 Career advancement opportunities, continuing education, and skills development 4.1.2 Whistleblowing | p. 52 p. 56 p. 59 p. 62 p. 71 |
| Respect for human rights | 3.1 Information on employees 3.2 Employees in the value chain 4.1 Business conduct and integrity 4.1.3 Management of relationships with suppliers | p. 52 p. 64 p. 67 p. 73 |
| Combating corruption | 4.1 Business conduct and integrity 4.1.1 Corporate culture | p. 67 p. 69 |
| Measures taken to implement these policies and assess their effectiveness | See sections above | - |
| Significant risks associated with the items above: | | |
| Risks arising from Bossard's business activities | 1.3 Business model and sustainability strategy 1.4 Double materiality assessment 2.1 Report on climate change, climate scenarios, and climate resilience Description of material impacts, risks, and opportunities (IRO) in the topic-specific chapters | p. 24 p. 28 p. 37 |
| Risks arising from business relationships, products, and services (where relevant and appropriate) | 1.3 Business model and sustainability strategy 1.4 Double materiality assessment Description of material impacts, risks, and opportunities (IRO) in the topic-specific chapters | p. 24 p. 28 |
| Key performance indicators for Bossard's activities relating to the above topics | Key performance indicators in the Metrics section in the topic-specific chapters | - |
| Art. 964j of the Swiss Code of Obligations (CO) on due diligence and transparency in relation to minerals and metals from conflict-affected areas and child labor | | |
| Conflict minerals | 4.1.3 Management of relationships with suppliers | p. 73 |
| Child labor | 3.2 Employees in the value chain 4.1.3 Management of relationships with suppliers | p. 64 p. 73 |
| Ordinance on Climate Disclosures – Swiss Code of Obligations (CO) | | |
| | Bossard complies with the Swiss Ordinance on Climate Disclosures in accordance with the relevant GRI standards (GRI 102 Climate Change 2025 and GRI 305 Emissions 2026) and ESRS (ESRS E1 Climate Change). The disclosures in accordance with GRI and ESRS are listed in the GRI content index with ESRS references. Certain information, in particular long-term reduction paths and Scope 3 targets, is not yet reported. | - |

The Swiss Ordinance on Climate Reporting and the Explanatory Report of December 6, 2024, provide that climate-related disclosures in the non-financial report are to be disclosed in an internationally recognised electronic format that is readable by both humans and machines.

In Bossard's assessment, as at the time of preparing this report, there is no internationally commonly used electronic format available that fully meets these requirements. Accordingly, this report is not published in such a format. Bossard intends to continue monitoring the development of suitable formats and to adapt its reporting as appropriate.

GRI content index

with ESRS references (GRI and ESRS index)

Bossard Holding AG has reported in accordance with the GRI Standards for the period from January 1, 2025, to December 31, 2025. For the Content Index Essentials Service, GRI Services has verified that the GRI Index is presented in a manner that meets the requirements for reporting in accordance with the GRI Standards and that the information in the GRI Index is clearly presented and

accessible to stakeholders. This service was provided for the German version of the report. The report also contains selected information from the European Sustainability Reporting Standards (ESRS).¹⁾

The contact person for this report is Tabea Bürgler, tabea.buergler@bossard.com

1) ESRS and GRI Standards 102 and 103, which were only available in English at the time of publication, have been translated into German. Therefore, the German information contained in the directory may differ from official translations by GRI and EFRAG.



CONTENT INDEX ESSENTIALS SERVICE

2026

- GRI 1 used: GRI 1: Foundation 2021
- Applicable GRI Sector Standard(s): None

GENERAL DISCLOSURES

| GRI Standard | Disclosure | Page reference | ESRS references (Exposure Draft November 2025) | Omission (requirement, reason, explanation) |
|---|--|----------------|--|---|
| The Organization and Its Reporting Practices | | | | |
| GRI 2: General Disclosures 2021 | 2-1 Organizational details | p. 24, 92 | ESRS 2 BP-1 – Basis for the preparation of the sustainability statement | |
| | 2-2 Entities included in the organization’s sustainability reporting | p. 23, 165–167 | | |
| | 2-3 Reporting period, frequency, and contact point | p. 23, 83 | | |
| | 2-4 Restatements of information | p. 23 | | |
| | 2-5 External assurance | p. 23 | ESRS 2 GOV-3 – Statement on due diligence | |
| Activities and Workers | | | | |
| GRI 2: General Disclosures 2021 | 2-6 Activities, value chain and other business relationships | p. 24–27 | ESRS 2 SBM-1 – Strategy, business model and value chain | |
| | 2-7 Employees | p. 53 | ESRS S1-5– Characteristics of the undertaking’s employees | |
| | 2-8 Workers who are not employees | p. 53 | ESRS S1-6– Characteristics of non-employees in the undertaking’s own workforce | |

Table continued on next page →

| GRI Standard | Disclosure | Page reference | ESRS references (Exposure Draft November 2025) | Omission (requirement, reason, explanation) |
|---|--|---|---|---|
| Business conduct | | | | |
| GRI 2: General Disclosures 2021 | 2-9 Governance structure and composition | p. 96–109 | ESRS 2 GOV-1 – The role of the administrative, management, and supervisory bodies in relation to sustainability | |
| | 2-10 Nomination and selection of the highest governance body | p. 97 | | |
| | 2-11 Chair of the highest governance body | p. 96–97 | | |
| | 2-12 Role of the highest governance body in overseeing the management of impacts | p. 35 | ESRS 2 GOV-1 – The role of the administrative, management and supervisory bodies in relation to sustainability | |
| | 2-13 Delegation of responsibility for managing impacts | p. 35 | ESRS 2 GOV-1 – The role of the administrative, management and supervisory bodies in relation to sustainability | |
| | 2-14 Role of the highest governance body in sustainability reporting | p. 35, 81 | ESRS 2 GOV-1 – The role of the administrative, management and supervisory bodies in relation to sustainability ESRS 2 GOV-4 – Risk management and internal controls over sustainability reporting | |
| | 2-15 Conflicts of interest | p. 70 | | |
| | 2-16 Communication of critical concerns | p. 65, 72 | | |
| | 2-17 Collective knowledge of the highest governance body | p. 99 | ESRS 2 GOV-1 – The role of the administrative, management and supervisory bodies in relation to sustainability | |
| | 2-18 Evaluation of the performance of the highest governance body | p. 122–139 | | |
| | 2-19 Remuneration policies | p. 122–139 | ESRS 2 GOV-2 – Integration of sustainability-related performance in incentive schemes | |
| | 2-20 Process to determine remuneration | p. 124–125 | | |
| 2-21 Annual total compensation ratio | - | | Annual total compensation ratio; Information unavailable/incomplete. Data quality across the group is currently insufficient; system requires further expansion. | |
| Strategy, Policies and Practices | | | | |
| GRI 2: General Disclosures 2021 | 2-22 Statement on sustainable development strategy | p. 6–9 | ESRS 2 SBM-1 – Strategy, business model, and value chain | |
| | 2-23 Policy commitments | p. 37, 41, 47, 50, 52, 64, 67, 69, 71, 73, 76, 80 | ESRS 2 GDR-P – General disclosure requirement for policies ESRS E1-4 – Policies related to climate change ESRS E5-1 – Policies related to resource use and circular economy ESRS S1-1 – Policies related to own workforce ESRS S2-1 – Policies related to value chain workers ESRS G1-1 – Policies related to business conduct | |
| | 2-24 Embedding policy commitments | p. 37, 41, 47, 50, 52, 64, 67, 69, 71, 73, 76, 80 | ESRS 2 GDR-P – General disclosure requirement for policies ESRS G1-1 – Policies related to business conduct | |
| | 2-25 Processes to remediate negative impacts | p. 71 | ESRS S1-1 – Policies related to own workforce ESRS S2-1 – Policies related to workers in the value chain | |
| | 2-26 Mechanisms for seeking advice and raising concerns | p. 55, 65, 71 | ESRS S1-3 – Actions and resources related to own workforce ESRS S2-3 – Actions and resources related to workers in the value chain ESRS G1-1 – Policies related to business conduct ESRS G1-2 – Actions related to business conduct | |

| GRI Standard | Disclosure | Page reference | ESRS references (Exposure Draft November 2025) | Omission (requirement, reason, explanation) |
|---------------------------------|---|----------------|---|---|
| | 2-27 Compliance with laws and regulations | p. 70 | | |
| | 2-28 Membership associations | p. 79 | | |
| Stakeholder Engagement | | | | |
| GRI 2: General Disclosures 2021 | 2-29 Approach to stakeholder engagement | p. 77-78 | ESRS 2 SBM 2 – SBM-2 Interests and views of stakeholders ESRS S1-2 – Engagement with own workforce and workers’ representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy | |
| | 2-30 Collective bargaining agreements | - | ESRS S1-7 – Collective bargaining coverage and social dialogue | Collective bargaining agreements; Information unavailable/incomplete. Data is not collected for the whole group; system requires further expansion. |

MATERIAL TOPICS

| GRI Standard | Disclosure | Page reference | ESRS references (Exposure Draft November 2025) | Omission (requirement, reason, explanation) |
|---------------------------------------|--|----------------|---|---|
| Disclosures on Material Topics | | | | |
| GRI 3: Material Topics 2021 | 3-1 Process to determine material topics | p. 28-30 | ESRS 2 BP-1 – Basis for preparation of the sustainability statement ESRS 2 IRO-1 – Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported | |
| | 3-2 List of material topics | p. 30 | ESRS 2 SBM-3 – Interaction of material impacts risks and opportunities with strategy and business model, and financial effects ESRS IRO-2 – Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement | |
| Climate change | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | p. 37-45 | ESRS E1-4 – Policies related to climate change mitigation and adaptation | |
| GRI 102: Climate Change 2025 | 102-1 Transition plan for climate change mitigation | p. 37-40 | ESRS E1-1 – Transition plan for climate change mitigation | |
| | 102-2 Climate change adaptation plan | p. 37-45 | | |
| | 102-4 Greenhouse gas emission reduction targets and progress | p. 40 | ESRS 2 GDR-T – General Disclosure Requirement for targets ESRS E1-6 – Targets related to climate change | |
| GRI 201: Economic Performance 2016 | 201-2 Financial implications and other risks and opportunities due to climate change | p. 31, 37-40 | ESRS E1-11 – Anticipated financial effects from material physical and transition risks and potential climate-related opportunities | |
| | | | Other ESRS disclosures | |
| | | | ESRS 2 GDR-A – General Disclosure Requirement for actions and resources | |
| | | | ESRS E1-2 – Identification of climate related risks and scenario analysis | |
| | | | ESRS E1-3 – Resilience in relation to climate change | |
| | | | ESRS E1-5 – Actions and resources in relation to climate change mitigation and adaptation | |

| GRI Standard | Disclosure | Page reference | ESRS references (Exposure Draft November 2025) | Omission (requirement, reason, explanation) |
|--|---|----------------|--|---|
| Climate protection and decarbonization | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | p. 41–45 | ESRS E1-4 – Policies related to climate change mitigation and adaptation | |
| GRI 102: Climate change 2025 | 102-5 Scope 1 greenhouse gas (GHG) emissions | p. 44 | ESRS E1-8 – Gross Scope 1, 2, 3 GHG emissions | |
| | 102-6 Scope 2 greenhouse gas (GHG) emissions | p. 44 | ESRS E1-8 – Gross Scope 1, 2, 3 GHG emissions | |
| | 102-7 Scope 3 greenhouse gas (GHG) emissions | p. 45 | ESRS E1-8 – Gross Scope 1, 2, 3 GHG emissions | |
| GRI 103: Energy 2025 | 103-1 Energy policies and commitments | p. 41–42 | | |
| | 103-2 Energy consumption and self generation within the organization | p. 44 | ESRS E1-7 – Energy consumption and mix | |
| | 103-5 Reduction in energy consumption | p. 41–45 | | |
| Other ESRS disclosures | | | | |
| ESRS 2 GDR-A – General Disclosure Requirement for actions and resources | | | | |
| Resource use and circular economy | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | p. 46–51 | ESRS E5-1 – Policies related to resource use and circular economy | |
| GRI 301: Materials 2016 | 301-3 Recyclable products and their packaging materials | p. 51 | | |
| GRI 306: Waste 2020 | 306-1 Waste generation and significant waste-related impacts | p. 51 | | |
| | 306-2 Management of significant waste-related impacts | p. 50–51 | | |
| | 306-3 Waste generated | p. 51 | ESRS E5-5 – Resource outflows | |
| Other ESRS disclosures | | | | |
| ESRS 2 GDR-A – General Disclosure Requirement for actions and resources | | | | |
| ESRS 2 GDR-T – General Disclosure Requirement for targets | | | | |
| ESRS E5-2 – Actions and resources related to resource use and circular economy | | | | |
| ESRS E5-3 – Targets related to resource use and circular economy | | | | |
| Well-being and safety | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | p. 56–58 | ESRS S1-1 – Policies related to own workforce | |
| GRI 401: Employment 2016 | 401-1 New employee hires and employee turnover | p. 54 | | |
| GRI 403: Occupational Health and Safety 2018 | 403-1 Occupational health and safety management system | p. 56–57 | | |
| | 403-2 Hazard identification, risk assessment, and incident investigation | p. 57–58 | | |
| | 403-3 Occupational health services | p. 56 | | |
| | 403-4 Worker participation, consultation, and communication on occupational health and safety | p. 56–57 | | |
| | 403-5 Worker training on occupational health and safety | p. 57 | | |

| GRI Standard | Disclosure | Page reference | ESRS references (Exposure Draft November 2025) | Omission (requirement, reason, explanation) |
|---|--|----------------|---|---|
| | 403-6 Promotion of worker health | p. 57–58 | | |
| | 403-8 Workers covered by an occupational health and safety management system | p. 58 | | |
| | 403-9 Work-related injuries | p. 58 | ESRS 2 GDR-M – General Disclosure Requirement for metrics ESRS S1-13 – Health and Safety metrics | |
| | 403-10 Work-related ill health | p. 58 | ESRS 2 GDR-M – General Disclosure Requirement for metrics ESRS S1-13 – Health and Safety metrics | |
| GRI 407: Freedom of Association and Collective Bargaining 2016 | 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | p. 55, 74 | | |
| | | | Other ESRS disclosures | |
| | | | ESRS 2 GDR-A – General Disclosure Requirement for actions and resources | |
| | | | ESRS S1-1 – Policies related to own workforce/Processes and measures for preventing trafficking in human beings | |
| | | | ESRS S1-2 – Engagement with own workforce and worker’s representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy | |
| | | | ESRS S1-3 – Actions and resources related to own workforce | |
| | | | ESRS S1-4 – Targets related to own workforce | |
| | | | ESRS S1-9 – Adequate wages | |
| | | | ESRS S1-10 – Social protection | |
| Diversity, equity, and inclusion | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | p. 59–61 | ESRS S1-1 – Policies related to own workforce | |
| GRI 405: Diversity and Equal Opportunity 2016 | 405-1 Diversity of governance bodies and employees | p. 54, 61 | ESRS 2 GDR-M – General Disclosure Requirement for metrics ESRS 2 GOV-1 – Board’s gender diversity ESRS S1-8 – Diversity metrics | |
| | 405-2 Ratio of basic salary and remuneration of women to men | p. 60 | ESRS 2 GDR-M – General Disclosure Requirement for metrics ESRS S1-15 – Remuneration metrics | |
| GRI 406: Non-discrimination 2016 | 406-1 Incidents of discrimination and corrective actions taken | p. 61 | ESRS S1-16 – Incidents of discrimination and other human rights incidents | |
| | | | Other ESRS disclosures | |
| | | | ESRS 2 GDR-A – General Disclosure Requirement for actions and resources | |
| | | | ESRS S1-3 – Actions and resources related to own workforce | |
| | | | ESRS S1-11 – Persons with disabilities | |
| Career advancement opportunities, continuing education, and skills development | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | p. 62–63 | ESRS S1-1 – Policies related to own workforce | |
| GRI 404: Training and Education 2016 | 404-1 Average hours of training per year per employee | p. 63 | ESRS 2 GDR-M – General Disclosure Requirement for metrics ESRS S1-12 – Training and skills development metrics | |
| | 404-2 Programs for upgrading employee skills and transition assistance programs | p. 62 | | |
| | 404-3 Percentage of employees receiving regular performance and career development reviews | p. 63 | ESRS 2 GDR-M – General Disclosure Requirement for metrics ESRS S1-12 – Training and skills development metrics | |

| GRI Standard | Disclosure | Page reference | ESRS references (Exposure Draft November 2025) | Omission (requirement, reason, explanation) |
|--|--|----------------|--|---|
| | | | Other ESRS disclosures | |
| | | | ESRS 2 GDR-A – General Disclosure Requirement for actions and resources | |
| | | | | |
| Employees in the value chain | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | p. 64–66 | ESRS S2-1 – Policies related to value chain workers | |
| GRI 408: Child Labor 2016 | 408-1 Operations and suppliers at significant risk for incidents of child labor | p. 66, 74 | | |
| GRI 409: Forced or Compulsory Labor 2016 | 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor | p. 66, 74 | | |
| GRI 414: Supplier Social Assessment 2016 | 414-1 New suppliers that were screened using social criteria | p. 65–66 | | |
| | | | Other ESRS disclosures | |
| | | | ESRS 2 GDR-A – General Disclosure Requirement for actions and resources | |
| | | | ESRS 2 GDR-T – General Disclosure Requirement for targets | |
| | | | ESRS S2-2 – Engagement with workers in the value, existence of channels for workers in the value chain to raise concerns or needs and approaches to remedy | |
| | | | ESRS S2-3 – Actions and resources related to workers in the value chain | |
| | | | ESRS S2-4 – Targets related to workers in the value chain | |
| Corporate culture | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | p. 69–70 | ESRS G1-1 – Policies related to business conduct | |
| GRI 205: Anti-corruption 2016 | 205-1 Operations assessed for risks related to corruption | p. 70 | | |
| | 205-2 Communication and training about anti-corruption policies and procedures | p. 69 | | |
| | 205-3 Confirmed incidents of corruption and actions taken | p. 70 | ESRS 2 GDR-M – General Disclosure Requirement for metrics ESRS G1-4 – Metrics related to Incidents of corruption or bribery | |
| GRI 206: Anti-competitive Behavior 2016 | 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | p. 70 | ESRS 2 GDR-M – General Disclosure Requirement for metrics ESRS G1-4 – Metrics related to Incidents of corruption or bribery | |
| | | | Other ESRS disclosures | |
| | | | ESRS 2 GDR-A – General Disclosure Requirement for actions and resources | |
| | | | ESRS 2 GDR-T – General Disclosure Requirement for targets | |
| | | | ESRS G1-2 – Actions related to business conduct | |
| | | | ESRS G1-3 – Targets related to business conduct | |
| Whistleblowing | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | p. 61–72 | ESRS G1-1 – Policies related to business conduct | |
| | | | Other ESRS disclosures | |
| | | | ESRS 2 GDR-A – General Disclosure Requirement for actions and resources | |
| | | | ESRS G1-2 – Actions related to business conduct | |

| GRI Standard | Disclosure | Page reference | ESRS references (Exposure Draft November 2025) | Omission (requirement, reason, explanation) |
|--|--|----------------|---|---|
| Management of relationships with suppliers | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | p. 73-74 | ESRS G1-1 – Policies related to business conduct | |
| GRI 308: Supplier Environmental Assessment 2016 | 308-1 New suppliers that were screened using environmental criteria | p. 74 | | |
| GRI 407: Freedom of Association and Collective Bargaining 2016 | 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | p. 55, 74 | | |
| GRI 408: Child Labor 2016 | 408-1 Operations and suppliers at significant risk for incidents of child labor | p. 66, 74 | | |
| GRI 409: Forced or Compulsory Labor 2016 | 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor | p. 66, 74 | | |
| | | | Other ESRS disclosures | |
| | | | ESRS 2 GDR-A – General Disclosure Requirement for actions and resources | |
| | | | ESRS G1-2 – Actions related to business conduct | |
| | | | ESRS G1-3 – Targets related to business conduct | |
| Management of relationships with stakeholders | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | p. 76-79 | ESRS G1-1 – Policies related to business conduct | |
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