SUSTAINABILITY REPORT

2024

Classification public
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Contents

Preface

Dear readers,

The requirements for responsible corporate management are constantly changing. New legal regulations, global developments, and social expectations mean that, in addition to economic aspects, ecological and social aspects must increasingly be incorporated into corporate activities.

Sustainability is not a new topic for the Berger Group. We have been working according to an environmental management system for over 15 years, which has enabled us to lay the foundations for structurally anchoring environmental protection and resource conservation. On this basis, our sustainability management has been continuously expanded over the years to include an energy management system, emissions balances, and an understanding of social responsibility within the company.

With this report, we are continuing on this path. We continue to report voluntarily and are already guided by European sustainability standards, even though it is not yet entirely clear whether our company will be subject to mandatory reporting requirements following the current discussions on the Omnibus Initiative. Nevertheless, we believe it is right to maintain the existing structures and develop them further step by step. In this way, we create transparency for our stakeholders and a reliable basis for future decisions.

In 2024, the focus was on implementing numerous energy efficiency projects and the resulting reduction in emissions. At the same time, we improved our databases and further consolidated our global reporting. In the area of social sustainability, the focus was on the health, safety, and training of our employees — key factors for stability and performance.

At Berger, we see sustainability as an ongoing process. It challenges and encourages us in equal measure – as a company, as a workforce, and as part of society. We will continue on this path with the same reliability that has characterized our work for decades.

Karin Berger-Haggenmiller
CEO (bis Nov. 2025)

1. General Disclosures

1.1. Basis for Preparation

Scope of Consolidation

The Berger Group's sustainability report is prepared on the broadest possible consolidated basis. It includes all affiliated companies (100% shareholdings) of Berger Holding GmbH & Co. KG, Berger Holding International GmbH, and Berger Asia Holding GmbH, in accordance with the scope of consolidation of the respective financial statements. All three Berger holding companies are managed by a joint, uniform management board.

The table opposite lists the nine decisive production companies that are the focus of this report based on their share of energy consumption and number of employees. The two other production companies, A. B. Bergomat Maschinenbau GmbH & Co. KG and ProProTec Präzisionswerkzeuge GmbH & Co. KG, are considered part of the larger Alois Berger GmbH & Co. KG High-Tech-Zerspanung due to their shared infrastructure at the Memmingen site. The Beinventive innovation office in Kempten and the various administrative companies included in the scope of consolidation of the financial statements account for less than 1% of energy consumption and of the number of employees. They are therefore only considered to a limited extent.

The reporting period corresponds to the calendar year and coincides with the reporting period covered by the financial reports. Significant events that occurred after the end of the 2024 reporting year have been added to the report if they are relevant for understanding sustainability at Berger.

Company name
Alois Berger GmbH & Co. KG High-Tech-Zerspanung
ABH Berger Härtetechnik GmbH & Co. KG
A. Berger Präzisionsdrehteile GmbH & Co. KG
Berger Feintechnik GmbH
Alois Berger GmbH & Co. Präzisions-Maschinenbauteile KG
A. Berger Inc.
A. Berger Precision Ltd.
A. Berger-Polska Sp. z o.o.
Berger Precision (Kunshan) Co., Ltd.

Comparability of Sustainability Reports

A direct comparison with this report is only possible with the 2023 sustainability report, not with the earlier 2022 and 2021 sustainability reports. The latter two were prepared for Berger Holding GmbH & Co. KG, covering German locations, in accordance with the Global Reporting Initiative standard. The 2023 Sustainability Report was the first to include all of the Berger Group's global locations in its reporting and proactively aligned the standard with the draft European Sustainability Reporting Standards. This sustainability report builds on the previous year's report by retaining the overarching structures and incorporating developments.

Transition Phase to the New Standard

In view of the Corporate Sustainability Reporting Directive (CSRD), the Berger Group has decided to align its sustainability reporting with the new European Sustainability Reporting Standards (ESRS) through an individual transition phase. The aim is to adopt the requirements of the new standard at an early stage and to gradually complete particular requirements and data points until full reporting is required. This approach will enable Berger to respond more efficiently to future regulatory changes, such as those arising from the EU's Omnibus Initiative, which makes planning difficult as no final decisions have yet been made (as of November 2025). Since February 2025, the EU has been aiming through the Omnibus Initiative to reduce bureaucracy and simplify reporting requirements for companies. In addition to the already decided postponement of reporting requirements, the thresholds above which companies will be subject to various future reporting requirements are still being discussed at the EU level. In addition, the European Financial Reporting Advisory Group (EFRAG) has now published a revised and simplified draft of the ESRS on behalf of the European Commission, which introduces further changes. Against this background, this report is intended as a transitional report, structured and content-wise based on the ESRS, providing transparency into the current status. The report will be gradually supplemented during the ongoing transition phase.

1.2. Governance

Structure of the Supervisory Body

The Berger Group is managed strategically and operationally across all locations by a unified management team. It bears overall responsibility for the direction of the company, the management of key business processes, and the achievement of central corporate goals. In addition to the management team, an advisory board contributes its many years of professional experience and technical expertise and supports the group's strategic orientation. As of December 31, 2024, women accounted for about 17% of the Advisory Board and the Management Board.

Role of the Supervisory Body in the Context of Sustainability

Overall responsibility for sustainability lies with the management of the Berger Group. Until November 15, 2024, Dr. Mäusl was responsible for this area in his role as chief executive officer. With the change in management, Ms. Berger-Haggenmiller took over this responsibility in November 2024. Mr. Stringham has been the new Chief Executive Officer of the Berger Group since September 1, 2025. Responsibility for sustainability topics has been transferred to him as part of a three-month handover phase.

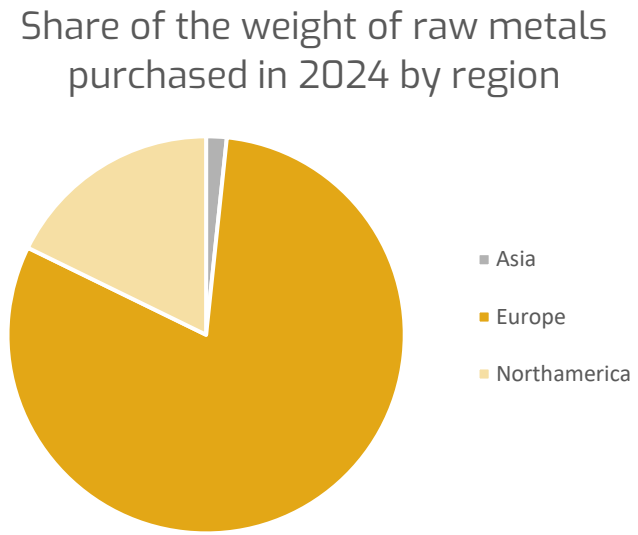
The management's area of responsibility for sustainability includes, in particular: internal and external sustainability topics and the associated risks and opportunities; reviewing and adopting guidelines; setting targets and key performance indicators; monitoring target achievement; approving action plans; and releasing the necessary human and financial resources. These issues are addressed at regular meetings between the specialist departments and the management. At these meetings, the current situation, the need for action, and progress are assessed, and further steps are decided upon if necessary. In addition, annual reviews and needs-based workshops or consultations are held to specify the strategic and operational implementation. On this basis, the measures decided upon are managed operationally by the environmental, energy, sustainability, or occupational health and safety management teams, and results are ensured.

1.3. Strategy and Business Model

Performance Portfolio

The Berger Group has established itself as a reliable manufacturing partner for ready-to-use precision components and assemblies for Tier 1 and large commercial enterprises. With nine key production sites in five countries and three continents — as shown on the map below — Berger has a global presence and network. Contract manufacturing is carried out with the highest quality and precision. It covers a wide range – from single-item production to series production of simple and complex components. In addition to machining, the "full service" also includes the design of product lines, process and tool development, in-house hardening, precision machining, surface and coating work by partner companies, assembly, shipping, and logistics. The turned parts shown on the right are examples of a small selection from the manufacturing spectrum.

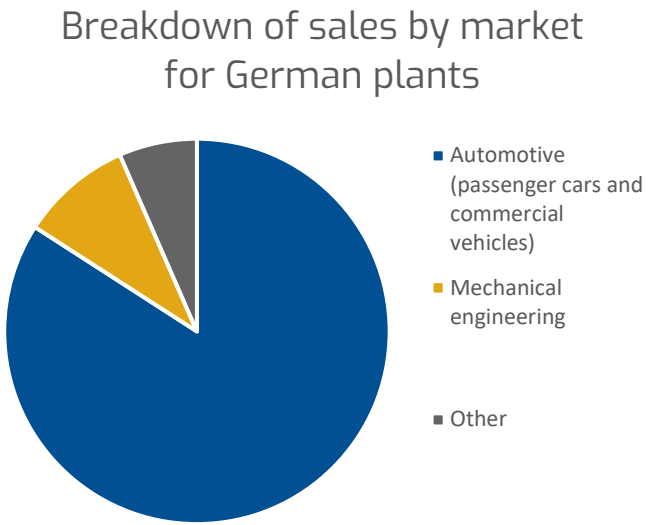
Value Chain



The core of Berger's value creation is the mechanical processing of metallic raw materials. These metallic raw materials – in particular various steels and metal alloys – are mainly sourced within the respective economic region: The sites in Germany and Poland obtain raw materials primarily from Germany and Europe. The plants in North America and China are mainly supplied by suppliers from their respective regions. The adjacent diagram shows that more than 80% of the raw materials used are sourced from Europe. This distribution reflects the structure of the Berger Group, as the plants in Germany and Poland together account for over 85% of both sales and employees, and therefore have the greatest material input.

In addition to raw materials, resource input includes other essential factors: metalworking tools, energy, and auxiliary and operating materials such as lubricants and coolants. Production takes place on specialized, state-of-the-art, and broadly based machinery. Employees at locations around the world make a decisive contribution to value creation. Their experience and expertise are crucial to ensuring that processes run reliably, quality is assured, and complex customer requirements are implemented precisely.

The Berger Group has an international and diverse customer base. The world map below shows the countries that were supplied in 2024 in blue. The most significant industry focus is on the automotive industry – both in the passenger car and commercial vehicle segments. This is illustrated by the following diagram, which shows that the German plants generate over 80% of their sales in the automotive sector. In the automotive industry, Berger supplies ready-to-install components for central systems, including engines, fuel injection, transmissions, steering, camshafts, brakes, sensors, and chassis. In addition to the automotive industry, Bergers' customer base also includes mechanical engineering, machine tool manufacturing, aviation, medical technology, defense, and other industrial sectors. In the 2024 reporting year, the Berger Group as a whole generated sales revenues of around €319 million.



Change in the Mobility Sector

As a supplier to the automotive industry, the Berger Group is directly affected by changes in the mobility sector. Advancing decarbonization is changing technological requirements, value chains, and sales markets, especially where contract manufacturing is linked to combustion engine technologies. This presents both risks and opportunities. To remain a reliable manufacturing partner in the future, Berger sees decarbonization and responsible action in its own operations as one area for action, and the expansion of new business areas such as armaments and defense, medical, and aviation as another.

Stakeholder Involvement

The Berger Group regularly incorporates the interests and expectations of its relevant stakeholders, such as employees, customers, suppliers, and investors, into its decision-making processes. The matters of these groups are monitored and reviewed through direct or indirect formats. The findings are regularly discussed with senior management and thus incorporated into strategic considerations. Exemplary stakeholders, their interests, and perspectives are illustrated in the following stakeholder table. In the course of reporting requirements under the CSRD, stakeholder engagement for materiality assessment is being systematically expanded. The aim is to supplement the identification of material impacts, risks, and opportunities with external perspectives to obtain a more comprehensive picture.

1.4. Material Topics and Areas of Focus

The double materiality assessment within the CSRD framework considers two perspectives: the potential and actual impacts of the company on the environment and society, on the one hand, and sustainability-related aspects that may influence the company's financial situation (risks and opportunities), on the other.

The assessment deliberately focuses primarily on identifying adverse effects and risks to derive areas for action and reduce negative impacts. Positive effects and opportunities may exist in certain areas, but are less frequently considered.

The Berger Group's current sustainability reporting is based on an existing double materiality assessment prepared using the first drafts of the ESRS. A comprehensive update of the assessment was postponed due to the various reporting requirements. A legally compliant reassessment of the material topics is planned as part of the transition phase.

Based on the assessment to date, the following topics have been identified as material for the Berger Group:

/ Climate change (E1) and
/ Own workforce (S1) (S1)

In the context of sustainability, these topics have a significant impact on stakeholders and present relevant risks and opportunities for the company, and are therefore the focus of this report. Berger assumes that their relevance will continue in the coming years.

In the spirit of a transition report, the Berger Group is focusing on climate change and its own workforce. Further topics and corresponding mandatory disclosures will be added gradually during the transition phase. Some topics are carried over from previous sustainability reports and provide basic information and key figures relating to water (E3), material use, and waste (E4)

The following section outlines relevant key impacts and risks, systematized by topic:

Climate change		
Energy consumption	Negative impact	Energy-intensive material processing leads to particularly high energy consumption
Greenhous gas emissions	Negative impact	Due to high energy consumption and the considerable product footprint of the purchased metals
Global transformation in the mobility sector	Risk (transitional)	The switch to alternative technologies is changing the market embedding both, risks and opportunities
Extreme weather events	Risk (physical)	Availability of raw materials can be impaired and security of supply threatened, which can lead to production interruptions
Water		
Water withdrawal and comsumption	Negative impact	A lot of water is withdrawn and used for cooling processes
Water shortage	Risk	Lack of cooling water could restrict production operations
Use of material and waste		
Steigende Rohstoffpreise	Risk	In the material-intensive automotive industry, rising raw material prices can increase production costs and limit a company's profitability.
Own workforce		
Accidents at work	Negative impact	There is an increased risk of accidents and injuries in the production process
Shortage of skilled workers	Risk	The lack of qualified specialists can cause disruptions in production processes and reduce production capacity

1.5. Methodology of the Material Assessment: Overview and Approach

In 2023, the Berger Group conducted a double materiality assessment for the first time, based on the ESRS drafts. Due to the postponement of the reporting requirement, the assessment update was suspended. The methodology and results from 2023, therefore, remain unchanged for this report. The materiality assessment process is divided into four steps:

/ Identification of stakeholders

The starting point is an existing internal process in which management and specialist departments review the list of relevant stakeholders and supplement it as necessary. The stakeholders are then categorized based on their expectations of the company. This process provides initial insights into sustainability-related risks, opportunities, and impacts. As a particularly important element, climate change is directly incorporated into stakeholder expectations.

/ Identification of impacts, risks, and opportunities

In this step, potential and actual impacts and risks are identified from the perspective of the various stakeholder groups. The ESRS topics and subtopics are taken into account. Specialist departments within the Berger Group contribute their expertise to ensure that all relevant aspects are covered.

/ Assignment to topics and suptopics

The identified impacts, risks, and opportunities are assigned to the appropriate ESRS topic areas. This assignment enables systematic evaluation and creates the basis for the subsequent assessment.

/ Evaluation of topics and subtopics

Finally, the identified impacts, risks, and opportunities are evaluated individually or grouped by topic. First, the time horizon (short, medium, or long term) is determined. An assessment of the extent of potential and actual impacts within the specified time horizon follows this. Negative impacts are also assessed according to their reversibility. Risks and opportunities are evaluated based on their extent and probability of occurrence.

The results are standardized and compiled in a ranking that enables the Berger Group to prioritize the relevant topics.

2. Environmental Information

2.1. Climate Change Mitigation and Adaptation – Policies, Measures, and Targets

Guidelines in the Corporate Policy

Sustainability is firmly anchored in the corporate values of the Berger Group. The global corporate policy contains principles for planning and decision-making and is intended to ensure future business success. In terms of ecological sustainability, this involves explicitly reducing wastage, continuously improving environmental protection, minimizing environmental impacts from waste materials and emissions, and systematically improving energy efficiency. Berger is also committed to ecological responsibility towards society and future generations.

Derived Fields of Action

In line with these principles, the following fields of action are currently emerging in the areas of climate protection and adaptation to climate change:

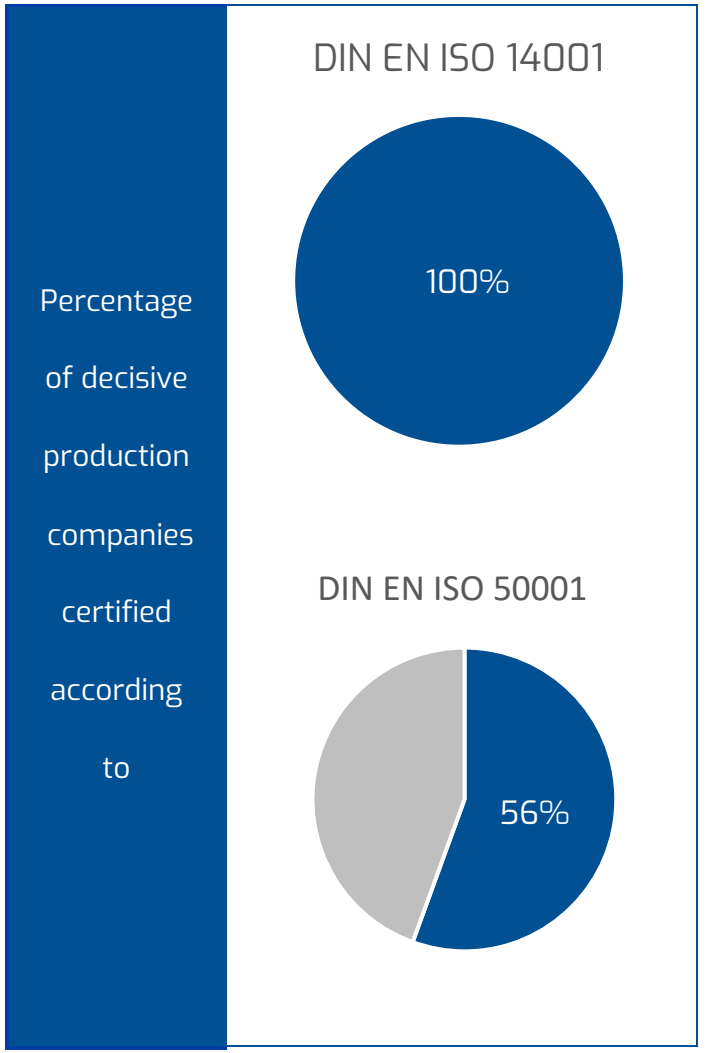
/ Transition to renewable energy sources: The share of renewable energy in the energy mix will be gradually increased to reduce dependence on fossil fuels.

/ Reduction of greenhouse gas emissions: The goal is to systematically and continuously reduce our own emissions. In the long term, the Berger Group aims to achieve a significant reduction in emissions in line with national and European climate targets.

/ Strengthening competencies and partnerships for new or transforming markets: During the transition to a decarbonized economy, the Berger Group is systematically expanding its competencies and strengthening key partnerships. The aim is to minimize transition risks while also exploiting opportunities.

Framework Conditions and Initiatives

A long-established environmental and energy management system facilitates the implementation of environmental and climate protection. The adjacent diagrams show the coverage of certified environmental and energy management systems. All nine decisive production companies are certified according to DIN EN ISO 14001, and five are also certified according to DIN EN ISO 50001. These management systems ensure that environmental impacts are systematically recorded, evaluated, and reduced, and that energy use and energy efficiency are continuously monitored and improved.



In addition, the Berger Group has joined the Climate-Neutral Allgäu Alliance (german: 'Bündnis klimaneutrales Allgäu') and has committed itself to reducing greenhouse gas emissions in line with the target set for all alliance partners. The alliance has adjusted the framework conditions compared to the previous approach: the option of offsetting greenhouse gas emissions to achieve annual emission targets will no longer be mandatory. Instead, a CO2 pricing instrument has been introduced, which is explained in more detail in the section on emission targets. In addition to setting framework conditions and targets, the alliance provides support in preparing a detailed greenhouse gas balance sheet, advising on energy and CO2 savings, and transparently evaluating and certifying successes. With the Climate-Neutral Allgäu Alliance, Berger has an external partner that monitors the quality of the greenhouse gas balance sheet and confirms the achievement of annual targets.

To increase transparency, the Berger Group participates in the Carbon Disclosure Project (CDP), which collects corporate data worldwide on climate, water, and forests, and evaluates the transparency and quality of the corresponding environmental management practices. Since 2024, reporting has included all German production plants. In the reporting year, the results of the 2023 reporting cycle were published, in which Berger confirmed its C rating in climate protection. In the 2024 reporting cycle, the rating was successfully improved to a B rating.

Climate Protection Measures

The Berger Group implemented numerous projects in the 2024 reporting year to consistently promote climate protection. The measures can be assigned to the following decarbonization levers: energy efficiency, expansion of renewable energies, and procurement of green electricity. In addition, steps were also taken in the area of mobility. Depending on the project and measure, implementation took place at specific locations or across several locations.

For the measures completed in 2024 in the areas of energy efficiency, renewable energies, and mobility, the Berger Group allocated a budget of around €880,000. A further budget of around €2.3 million is currently earmarked for ongoing and planned projects in 2025.

/ Energie efficiency

In 2024, more than 20 measures to increase energy efficiency were completed. These will result in annual savings of approximately 740,000 kWh of electricity. Further measures are currently being implemented or will be completed in 2025. They will save an additional 1,500,000 kWh of electricity and 650,000 kWh of natural gas per year. The measures include planning and commissioning a new cooling network, optimizing the compressed air supply, converting air filters, improving lighting control, including LED conversion in further ancillary areas, implementing heat recovery measures, and renewing technical equipment. Overall, the various measures are expected to result in estimated annual savings of around 1,200 t CO_2e (metric tons of CO_2 equivalent) in Scope 1 and 2.

/ Expansion of renewable energies

In addition to efficiency measures, the Berger Group also invested in renewable energies. A newly installed heat pump will replace around 650,000 kWh of heating oil per year. In the reporting year, additional photovoltaic systems were connected to the grid, enabling the production of around 383,000 kWh of electricity per year. Additional systems with an annual output of 520,000 kWh were planned and installed in 2024, with connection to the grid in 2025. The goal remains to gradually increase the company's annual electricity production from its own photovoltaic systems to 2,500,000 kWh. For this reason, additional systems are already being included in the planning. In total, the measures in the area of renewable energies led to an annual reduction of around 500 t CO_2e (Scope 1 and Scope 2, assuming that the heat pump is powered entirely by PV electricity) in the reporting year.

/ Procurement of green electricity

In addition to the technical measures, Berger purchased certificates of origin for 14,000,000 kWh of green electricity for the decisive production companies in Germany. This additional purchase reduces greenhouse gas emissions in the market-based assessment of Scope 2 by a further 5,500 t CO_2e.

/ Mobility

Regarding mobility, Berger further expanded the charging infrastructure. In addition, hybrid vehicles are now also being added to the vehicle fleet.

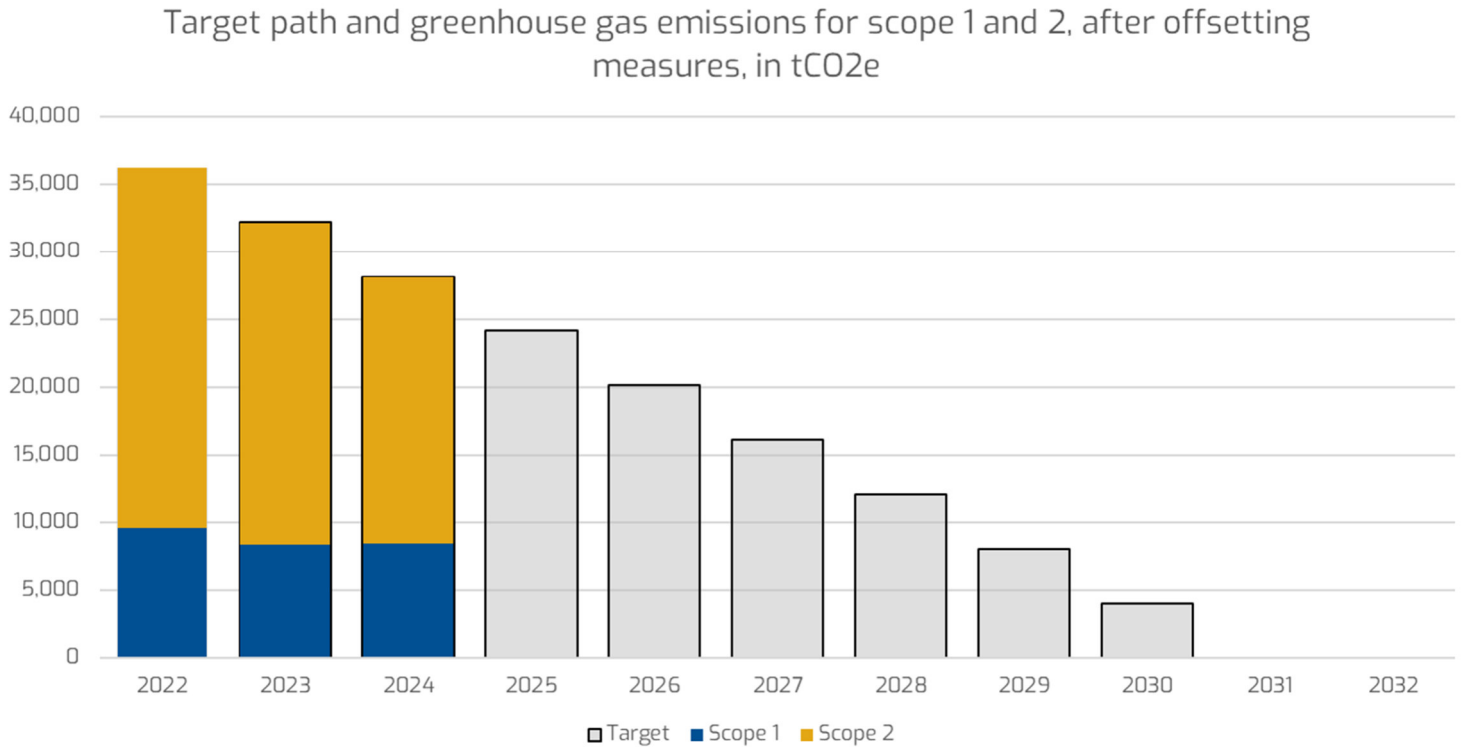
Emissions Target

By joining the Climate-Neutral Allgäu Alliance, the Berger Group has committed itself to reducing its greenhouse gas emissions. The targets and framework conditions are set uniformly by the alliance and have been revised for the 2024 accounting year.

By joining the alliance, companies follow a linear reduction path over 10 years to altogether avoid or reduce greenhouse gas emissions from Scope 1 and 2, and selected Scope 3 elements. If the annual reduction target is not achieved, the excess emissions must be "offset." Until now, offsetting has been done through certified external projects. From 2024 onwards, companies within the alliance can also offset excess emissions using a CO_2 price set by the alliance at €50 per ton of CO_2. Of this amount, €45 per ton of CO_2 must be used by the company itself for verifiable climate protection measures. The remaining €5 per ton of CO_2 is paid to fund regional climate protection projects.

The revised framework conditions in the alliance also result in adjustments for the Berger Group. The target year, initially set for 2030, has been moved to 2032, based on the 2022 base year and a 10-year reduction path. The annual emission targets have been adjusted accordingly. Berger is using the newly introduced CO2 price instrument to offset emissions exceeding the planned target path. The updated and planned reduction path for Scope 1 and 2 is shown in gray with a black border in the chart below. The CO2 emissions from both scopes are shown in color for the base year 2022 and for 2023 and 2024 after avoidance, reduction, and offsetting.

The target described is not a science-based emissions target. The Berger Group is currently examining the extent to which validated science-based targets can be integrated into its existing strategy.



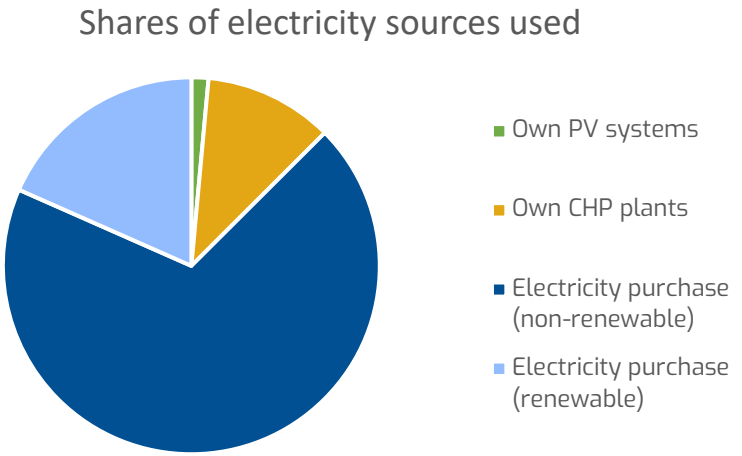
2.2. Energy Data

The Berger Group's total energy consumption fell by 1.1% in the 2024 reporting year compared to the previous year. At the same time, the positive trend in the expansion of self-generated renewable electricity continued: the ongoing expansion of photovoltaic systems enabled a further increase in self-generation. Along with the purchase of certificates of origin for green electricity, total renewable energy consumption increased by 17% compared to the previous year.

The energy requirements of production were mainly covered by purchased electricity and natural gas. Natural gas was used in particular to operate combined heat and power and cooling plants, which enable the simultaneous and efficient provision of heat, cooling, and electricity. Changes in the share of fossil fuels and in nuclear power consumption are mainly due to the purchased electricity mix.

For most sites, supplier-specific data on the electricity mix and associated emission factors were used. For the remaining sites, the calculation was based on country- or region-specific average values.

This results in an energy intensity of 0.32 kWh per euro of sales (previous year: 0.33 kWh/€).



Energy consumption and mix	2022	2023	2024
Total fossil energy consumption (MWh)	69,045	68,956	63,431
Share of fossil energy consumption in total energy consumption (%)	63.4	63.6	59.2
Consumption from nuclear sources (MWh)	7,240	7,031	5,602
Share of consumption from nuclear sources in total energy consumption (%)	6.6	6.5	5.2
Consumption of purchased or acquired electricity, heat, steam, and cooling form renewable sources (MWh)	32,114	31,188	36,658
Consumption of self-generated non-fuel renewable energy (MWh)	520	1,183	1,223
Total renewable energy consumption (MWh)	32,634	32,371	38,132
Share of renewable sources in total energy consumption (%)	30.0	29.9	35.6
Total energy consumption (MWh)	**108,920**	**108,357**	**107,165**

* Consumption exclusively from the share in the electricity mix according to electricity labeling
** Sum of contractually secured elements and the share in the electricity mix according to electricity labeling

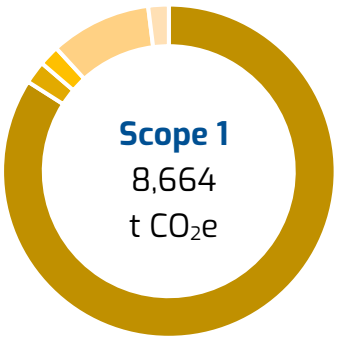
2.3. Emission Data

The Berger Group reports its greenhouse gas (GHG) emissions in accordance with the Greenhouse Gas Protocol standards for Scopes 1 and 2 and, based on a 2024 screening, gradually reports on Scope 3 categories.

/ Scope 1 und 2

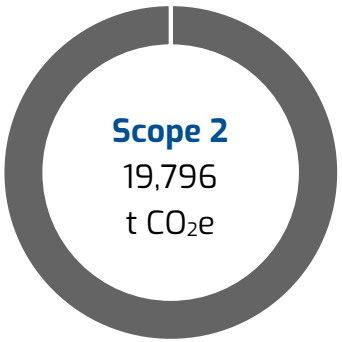
Thanks to the climate protection projects and measures described above, Berger was able to reduce market-based GHG emissions in Scopes 1 and 2 by around 21% in the 2024 reporting year compared to the previous year. Greenhouse gas intensity (Scope 1 and 2 relative to sales) also declined accordingly, confirming the effectiveness of the measures. The annual target set for 2024 as part of the Climate-Neutral Allgäu Alliance was achieved. In addition to the reduction measures for the 2024 reporting year, 110 t CO_2e were offset via the CO_2 price instrument to reach the target – this corresponds to only around 0.4% of market-based Scope 1 and Scope 2 emissions.

GHG-emissions from scope 1 by source

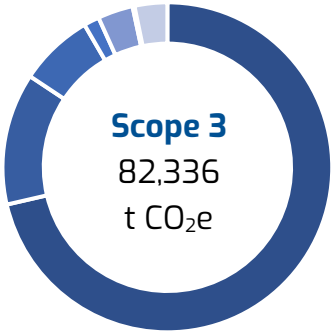


natural gas fuels heating oil refigerants process gases

GHG-Emissions from scope 2 (market-based)



GHG-emissions from scope 3 by category



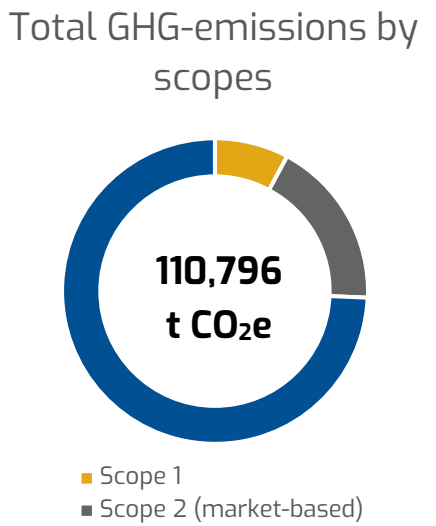
Purchased goods
Capital goods
Energy-related activities
Upstream transportation
Waste generated
Business travel
Employee commuting

/ Scope 3

Reported Scope 3 emissions in the 2024 reporting year are above the previous year's level. However, the increase is due to methodological reasons and does not reflect an actual increase in GHG emissions. The decisive factor here is the further development of the scope of emission accounting. Additional product groups were included in the category "Purchased goods and services" (3.1). The category' Capital goods' (3.2) was estimated for the first time and included in the greenhouse gas balance sheet.

An actual reduction can only be seen in the category 'Activities related to fuels and energy' (3.3), which is directly related to the efficiency measures and the expansion of renewable energies in Scope 1 and 2. No specific reduction measures were implemented in any of the other categories included in the balance sheet in 2024, and the changes observed there therefore correspond to normal annual fluctuations.

Due to methodological developments in Scope 3, total GHG emissions and the greenhouse gas intensity based on them will also be higher in 2024 than in the previous year, despite the reduction achieved in Scope 1 and 2.



/ Data quality and external validation

The greenhouse gas balance of the Berger Group is to be gradually developed further and its quality improved. Currently, complete primary data is not available for all locations and Scope 3 categories. In order to provide as comprehensive a picture as possible, projections, approximate values, and average data are used.

As an additional control mechanism, GHG emissions are externally recalculated as part of the group's membership in the Climate-Neutral Allgäu Alliance. This recalculation is not a formal audit or validation of this sustainability report or the greenhouse gas balance.

	2023	2024	%
Gross Scope 1 GHG emissions (t CO2e)	10,488	8,664	-17.4
Gross location-based Scope 2 GHG emissions (t CO2e)	27,644	25,865	-6.4
Gross market-based Scope 2 GHG emissions (t CO2e)	25,801	19,796	-23.3
Total Gross indirect (Scope 3) GHG emissions (t CO2e)	66,641	82,336	+23.6
3.1 Purchased goods and services (metals, oils, packaging) (t CO2e)	50,943	58,770	+15.4
3.2 Capital goods (t CO2e)		10,648	+100
3.3 Fuel and energy-related activities (not includes in Scope 1 or 2) (t CO2e)	8,007	6,010	-24.9
3.4 Upstream transportation and distribution (t CO2e)	1,294	1,253	-3.2
3.5 Waste generated in operations (t CO2e)	2,973	2,865	-3.6
3.6 Business traveling (t CO2e)	242	158	-34.7
3.7 Employee commuting (t CO2e)	3,182	2,632	-17.3
Total GHG emissions (location-based) (t CO2e)	104,773	116,865	+11.5
Total GHG emissions (market-based) (t CO2e)	102,930	110,796	+7.6

GHG intensity	2023	2024	%
Total GHG emissions (location-based) per net revenue (g CO2e/ €)	325.6	345.8	6.2
Total GHG emissions (market-based) per net revenue (g CO2e/ €)	319.9	327.8	2.5
Scope 1 and 2 GHG emissions (location-based) per net revenue (g CO2e/ €)	117.0	102.2	-12.7
Scope 1 and 2 GHG emissions (market-based) per net revenue (g CO2e/ €)	111.4	84.2	-24.4

2.4. Information on Water, Use of Material, and Waste

Water

In the 2024 reporting year, around 91% of total water withdrawal was accounted for by two German sites where the water is used exclusively for cooling machinery. The groundwater and stream water used for this purpose circulate in closed systems and are returned to their sources. Apart from a slight average warming of about degrees, there are no changes in quality. The responsible water management authorities monitor compliance with the permissible withdrawal quantities and discharge temperatures.

	2023	2024
Water withdrawal (m^3)	912,726	914,457
Water discharge (m^3)	905,891	909,144
Water consumption (m^3)*	6,835	5,313

* Water consumption is determined in accordance with the definitions and guidelines of the ESRS. Here, water consumption is calculated as the difference between the amount of water withdrawn and the amount of water discharged.

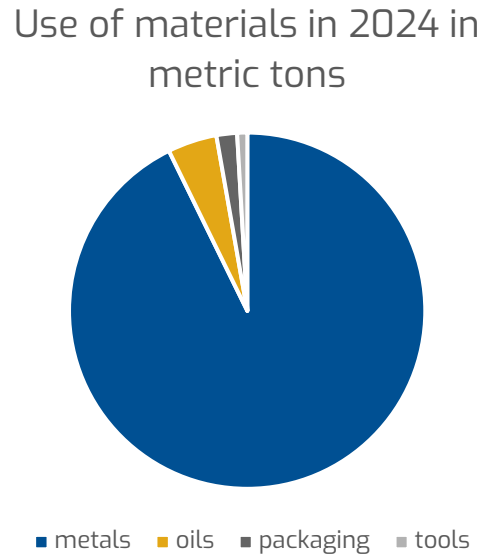
The remaining 9% of water withdrawal – spread across all production companies – comes from the public supply network and is almost entirely returned to the municipal sewage systems. Water consumption, as defined by the ESRS, arises solely from evaporation losses in individual cooling systems. Due to this very low water consumption, Berger classifies the processes as non-water-intensive.

The World Resources Institute (WRI) water stress assessment shows low to moderate values (0–40%) at the sites in Germany and Poland. The Brampton, Spartanburg, and Kunshan sites are above 40%, but together account for less than 5% of the company's total water withdrawal. Against this background, the company-wide impacts and risks in the area of water are currently assessed as low overall.

Use of Material

In contrast to water, the use of materials in the Berger Group's manufacturing process is considered to have a more significant impact on the company's environmental footprint.

This report evaluates four material categories in this regard: metals, oils, packaging, and tools. In the 2024 reporting year, total material use amounted to approximately 18,600 tons, which represents a slight increase over the previous year. The percentage distribution of these categories is shown in the adjacent chart.



The largest share – in terms of weight used – is accounted for by metallic raw materials, which serve as the starting material for the manufactured components. In addition, oils and other operating materials are used for machining, cooling, and cleaning the produced parts, as well as packaging materials for transporting the manufactured components. For the first time, the machining tools were included in the material balance.

Since no weight data is available for oils, packaging, and tools, simplified assumptions were used for conversion into tons. This approach enables consistent overall recording, but can lead to uncertainties in the accuracy of the quantity data.

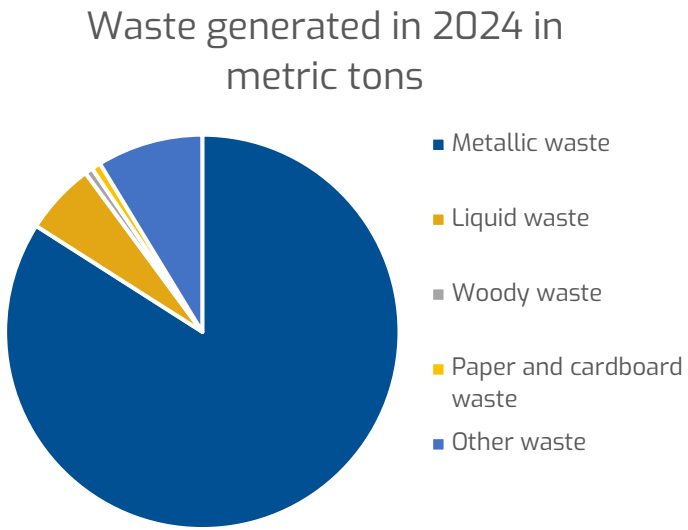
In view of future requirements, the depth of data and the system of material recording will continue to develop, for example, regarding the proportion of recycled materials.

Waste

In the 2024 reporting year, the Berger Group generated a total of around 12,400 tons of waste. This figure is slightly higher than in the previous year, which is mainly due to methodological adjustments in data collection. In several areas, estimates were replaced by primary data, increasing the accuracy of the overall recording.

The diagram shows that the majority of waste consists of metallic residues, particularly chips, produced during manufacturing processes. By collecting these chips as pure as possible, around 80% of the total waste volume can be returned to the upstream value chain, where these chips are reused as secondary raw materials.

The remaining metallic waste and waste from other categories are transferred to downstream recycling processes. The two largest categories are liquid waste and other waste, which mainly include oil-contaminated waste and residual waste. A small proportion of the waste is classified as hazardous waste in accordance with applicable national regulations and is appropriately treated by the relevant waste disposal service providers.



Consistent separation of waste types enables efficient recycling and maintains a high proportion of recyclable materials. Overall, the volume of waste reflects the material-intensive but resource-saving nature of the manufacturing processes, in which metallic residues are largely returned to the material cycle.

3. Social Information

3.1. Own Workforce

Policies

The Berger Group is committed to treating all employees with respect and responsibility. This understanding is reflected in the company policy and the code of conduct, which apply to all companies in the group worldwide.

The company policy emphasizes the high value placed on employees for the company's long-term success. The aim is to create a working environment that focuses on satisfaction, safety, and mutual respect. Berger strives to respond to the requirements, wishes, and suggestions of its employees and to promote their professional and personal development in a targeted manner.

The code of conduct provides a further framework for daily interaction. Based on internationally recognized human rights, it lays down principles for responsible conduct. These include in particular:

/ Respect for human and labor rights

/ Strict rejection of forced and child labor

/ Rejection of any form of discrimination, harassment, or bullying

/ The right to a safe and healthy working environment

/ A zero-tolerance policy toward corruption and bribery

All employees, managers, and executives are expected to adhere to these principles. The Berger Group also expects its business partners to respect the principles set out in the Code of Conduct and to implement them within their own areas of responsibility.

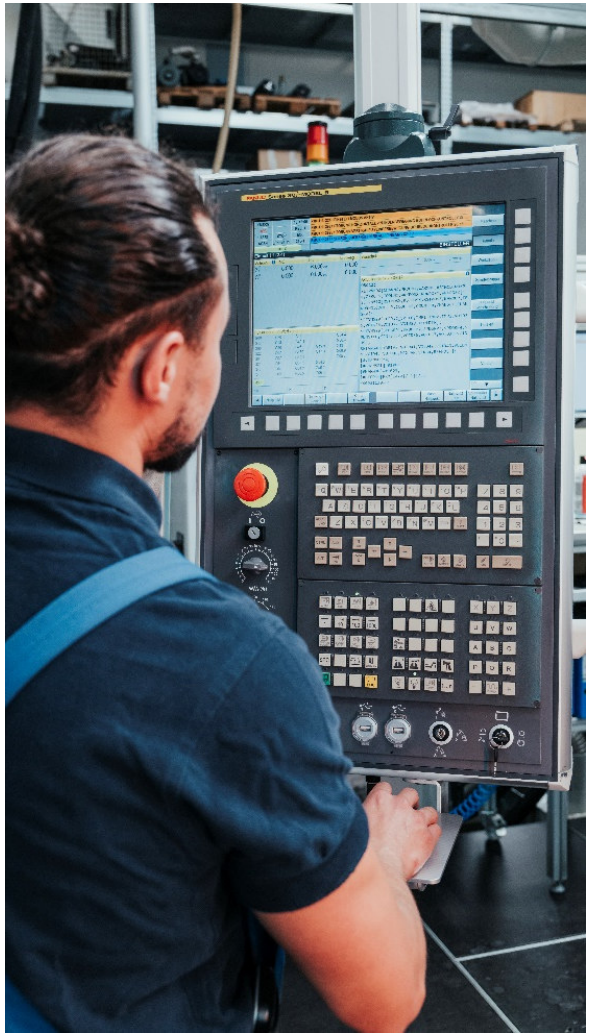
Grievance Mechanism

The Berger Group ensures that employees and external stakeholders can express concerns, provide information, or lodge complaints regarding the workplace, employee behavior, or compliance with company-wide guidelines securely and confidentially.

Employees are encouraged to address concerns directly to their supervisors or designated representatives. In addition, there is a structured complaint procedure through which reports can also be submitted independently of the respective management level. Incoming reports are documented, treated confidentially, and processed.

Depending on the nature and significance of a complaint, it is forwarded to the relevant departments or, if necessary, to senior management. Uniform principles of fairness, non-discrimination, and confidentiality apply to all locations.

In line with national legal requirements, the complaint system has been further developed in recent years and also adapted to international locations. It not only processes individual cases but also supports continuous improvement of working conditions and processes, as well as the strengthening of an open and respectful corporate culture.



Goals and Measures

The Berger Group aims to create a healthy, safe, and motivating work environment and to ensure long-term employee satisfaction. In addition to professional qualifications, the health and well-being of employees are at the heart of the HR strategy.

/ Health promotion and occupational safety

As part of our occupational health management program, various measures addressing both physical and mental health were implemented or continued in the reporting year. These include voluntary programs promoting healthy eating, physical activity, and mental health. The programs vary by location to account for local operational conditions and the needs of local employees.

A pilot project on more flexible working time models in shift work was continued at selected locations and is intended to improve the compatibility of work and private life. Depending on the job and location, mobile working is also possible. At the beginning of 2025, the German locations received the "Healthy Employer" award from EUPD Research.

To further strengthen occupational safety, an occupational safety management system was successfully introduced at one German location during the reporting year. In 2025, this system was certified by an external body. The ambition is to transfer it efficiently to other German locations in the future.

/ Training and continuing education

In addition to mandatory training on safety, health, and rules of conduct, employees have access to a comprehensive voluntary training program with over 40 courses. The program includes technical, language, and IT training, leadership and social skills classes, and occupational safety and health training.

The code of conduct is also part of the e-learning program. It is mandatory for all employees once, and for managers and employees with external contact every three years.

3.2. Characteristics of the Employees

Gender	Number of employees (head count)
Male	1,689 (68 %)
Female	777 (32 %)
Other	0
Not reported	0
Total employees	**2,466**

Country	Number of employees (head count)
Germany	1,841
Polen	359
Canada	157
US	48
China	61

2024	Female	Male	Total
Number of full-time employees (head count)	616	1,586	2,202
Number of part-time employees (head count)	161	103	264

The total number of employees remained largely stable compared to the previous year. In addition to permanent employees, Berger employed an average of 163 contract workers throughout the year. Since mid-2024, this number has declined significantly, and the decline has continued into the first half of 2025.

Part-time models are mainly used at the German locations. Around 10% of industrial employees and around 17% of commercial employees work part-time.

The employee figures were reported as of December 31, 2024, based on the employment status recorded in the personnel information systems. The number of all employees, including those on fixed-term and part-time contracts, was recorded for this purpose. As in the previous year, trainees from the third year of training onwards are included in the figures presented.

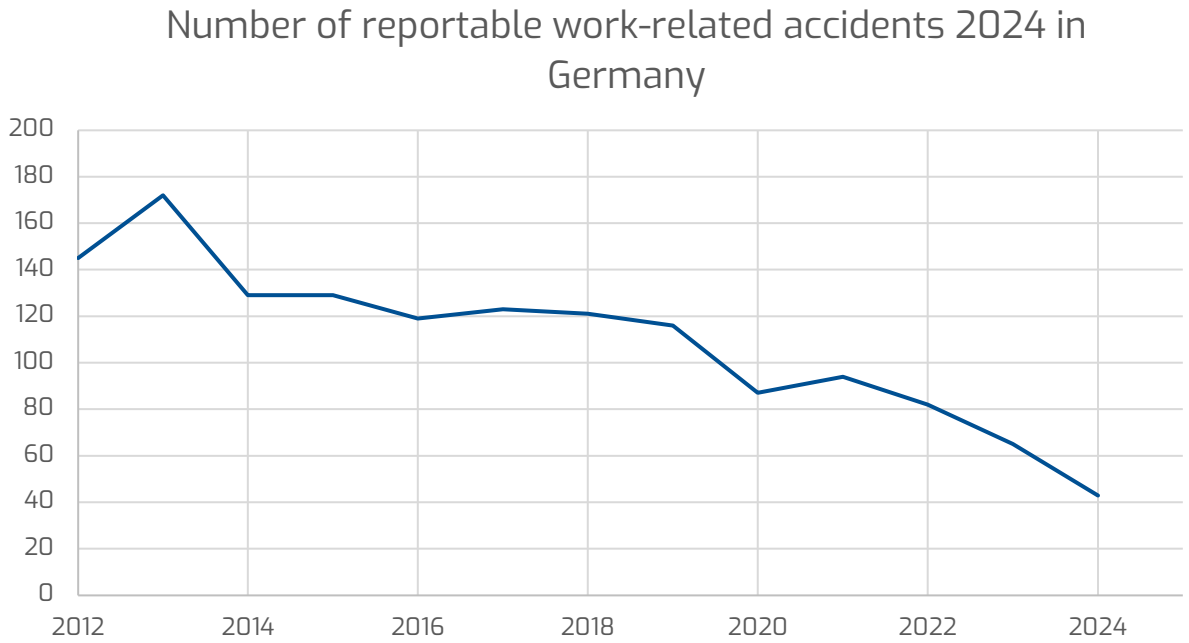
Number of employees by age group (head count)	
Under 30 years	508
30 to 50 years	1,285
Over 50 years	673

3.3. Parameter for Health Protection and Safety

The health and safety of employees is a high priority for the Berger Group. Occupational safety was further systematically strengthened in the reporting year. With the introduction and certification of an occupational safety management system at a German site, two sites, covering around 30% of the workforce (previous year: 7%), are now covered by an externally validated system.

In 2024, a total of 43 reportable accidents at work were recorded among employees at the German sites. Assuming average values for hours worked, this results in an accident rate of 14 accidents per million hours worked.

To strengthen accident prevention, the Berger Group regularly conducts safety briefings, risk assessments, and safety inspections. In addition, specific training and awareness measures are offered for managers and employees in particularly high-risk work areas.



3.4. Social Engagement

With donations totaling around €23,000, the Berger Group supported various regional initiatives, associations, and charitable projects during the reporting year. These include the Bergwaldprojekt (Mountain Forest Project), Klimafrühling Memmingen (Memmingen Climate Spring), and Klimainitiative Memmingen (KIMM) (Memmingen Climate Initiative), which were supported through the Allgäu Climate Fund. The picture on the left shows four mobile trees provided as part of a KIMM project, which can be used in the future for urban greening planning.

This commitment is complemented by the Edith and Alois Berger Foundation, which was established in 2013 by the company's founders. It supports children, young people, and families in difficult life situations in the Allgäu region and abroad. In cooperation with the Uganda-Freunde e.V. association, the foundation supports education and health projects as well as livelihood-securing measures in Uganda. As part of these measures, for example, over 60,000 fast-growing trees have now been planted as windbreaks.

Memmingen: mobile trees by KIMM

Uganda: training as a solar technician

Uganda: tree planting campaign

4. Appendix

4.1. References to include disclosures requirements according to ESRS

General Disclosures		
BP-1	General basis for preparation of sustainability statements	Page 1, 2
GOV-1	The role of the administrative, management and supervisory bodies	Page 3
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	Page 3
SBM-1	Strategy, business model and value chain	Page 4, 5, 6
SBM-2	Interests and views of stakeholders	Page 7
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	Page 8, 9, 10
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	Page 30
Environmental standards		
E1-2	Policies related to climate change mitigation and adaption	Page
E1-3	Actions and resources in relation to climate change policies	Page 11, 12, 13, 14
E1-4	Targets related to climate change mitigation and adaption	Page 14, 15
E1-5	Energy consumption and mix	Page 16, 17
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissons	Page 18, 19 20
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	Page 18
E1-8	Internal carbon pricing	Page 14
Social standards		
S1-1	Policies related to own workforce	Page 24
S1-3	Pocesses to remediate negative impacts and channels for own workers to raise concerns	Page 25
S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	Page 26
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Page 26
S1-6	Characteristics of the undertakings employees	Page 27
S1-9	Diversity metrics	Page 27
S1-14	Health and safety metrics	Page 28

4.2. Emissions Accounting Policy

The Berger Group's GHG emissions are calculated in accordance with the Greenhouse Gas Protocol definitions. Emissions from Scope 1, Scope 2, and upstream Scope 3 categories are taken into account. The calculation is mainly based on the average method, preferably using physical data. Where this is not possible within reasonable limits, an expenditure-based approach is used. The methodological approach already covers essential areas but is still in a development phase, with gradual expansion of data depth.

/ Scopes 1 und 2

Scope 1 emissions are primarily calculated using primary consumption data from energy management systems. These data include consumption of natural gas, heating oil, and fuels. Where exact consumption figures for fuels were not available, indirect calculations were made using cost data and average country-specific fuel prices.

For the market-related calculation of Scope 2 emissions, the current supplier-specific emission factors were used at the German sites. At international sites, country- or region-specific location-based emission factors were included if no specific information was available from the energy suppliers.

/Scope 3 category 1 – purchased goods and services

The product groups metals, oils, packaging, and tools were included. For metals and oils, the calculation was based on the respective quantities (in tons) and emission factors from the Federal Office of Economics and Export Control (BAFA). For packaging and tools, an expenditure-based approach with appropriate average factors was used. The comparative values from the previous year were carried over unchanged and therefore do not include the tools product group.

/ Scope 3 category 2 – capital goods

In dieser Kategorie wurden bislang nur die deutschen Werke berücksichtigt. Die Datenerhebung soll perspektivisch auf weitere Standorte ausgeweitet werden.

/ Scope 3 category 3 – energy related activities

Emissions were calculated based on actual energy consumption and the respective emission factors.

/ Scope 3 category 4 – transport and distribution (upstream)

The calculation is based on transport volumes (in tons) and the shortest truck route between the starting point and destination, using an average load where possible. Special transport modes (e.g., ferries) are only included on a flat-rate basis. Due to different sources for emission factors, the accuracy of this category is rated as moderate to low. Still, its share of total emissions (market-based) is also low at around 1.3%..

/ Scope 3 category 5 – waste

Tonnage data by waste type is available for the German plants. The weight was multiplied by the average emission factors. Sold metal chips are not considered waste for this purpose. Emissions from other locations were extrapolated – for Canada and Poland based on annual waste volumes, and for the US and China based on the number of employees.

/ Scope 3 category 6 – business travel

Currently, only air travel is recorded. Associated hotel stays were included on an approximate basis. Business trips with company vehicles are already included in Scope 1 and 2. Flights and company vehicles account for the majority of business travel. Other business travel is not currently recorded systematically.

/ Scope 3 category 7 – employee commuting

Distance data was available for the German locations. As a worst-case assumption, it was assumed that all employees with a one-way distance of more than 1 km commute by their own car. Employees with a one-way distance of less than 1 km are not included. Average values were used for international locations, supplemented by country-specific standard values for working days.

/ Data quality and uncertainties

Data quality varies depending on location and category. Scopes 1 and 2 are based primarily on primary data and achieve a high degree of accuracy. Scope 3 is based in part on projections, average factors, and assumptions, particularly for transport and waste data outside Germany. Where no primary data were available, projections were made using appropriate keys. To ensure data quality, total emissions are recalculated and validated annually by an external party as part of the Climate-Neutral Allgäu Alliance. Data collection and methodology are continuously being developed, for example, to increase the proportion of primary data, integrate additional Scope 3 categories, and thus reduce uncertainties.

4.3. Concluding Information on the Report

If you have any questions about the report, you can contact Berger using the following contact information:

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Additional corporate ethics and policies information can be found on our website at https://www.aberger.de/ in the corresponding documents and the Code of Conduct.

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Legal notice:

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This report is an English translation of the original German version. While every effort has been made to ensure an accurate translation, the German version shall be decisive in case of doubt or differing interpretations.

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