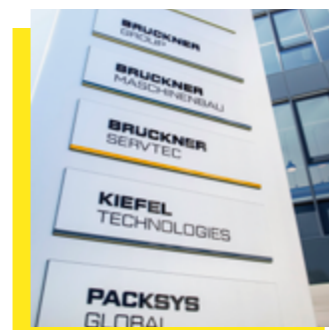




YES,
WE
DO

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ABOUT THIS REPORT

The purpose of this voluntary sustainability report is to provide internal and external stakeholders of the Brückner Group as well as members of the general public interested in sustainability with comprehensive information about the Group's activities in the areas of environmental, social and governance (ESG).

As in the previous report, reporting continues to be based on the sustainability reporting standards of the Global Reporting Initiative (GRI) and also addresses additional or new topics that are relevant to this report. At the same time, this report is the last separate sustainability report to appear in this form and scope.

As the Brückner Group falls under the regulations of the new CSRD (Corporate Sustainability Reporting Directive), as of the 2025 financial year non-financial information and data from the Group will be published annually as part of the Brückner Group Annual Report. Reporting will then be in accordance with EFRAG's new European Sustainability Reporting Standards (ESRS). This report already provides an initial outlook on the upcoming reporting obligations as well as the future reporting content according to CSRD/ESRS.

The basis for the quantitative data reported in this report is a group-wide ESG software, in which all relevant companies in the Group provide their non-financial data once a year.

The reporting period for the sustainability-relevant key figures and information is primarily for the 2023 financial year, with 2022 as a comparative year. In addition, the report includes important current information and updates from 2024 up until the editorial deadline. The financial information and key figures refer to the most recently published Group Annual Report 2022.

The report is divided into the areas of company, environmental and social affairs and is structured according to the relevant topics identified in the initial materiality assessment according to GRI.

In addition to general information about the company and its structure, the strategy of the Brückner Group and the principles of corporate governance, the "Company" section contains detailed information on sustainability management as well as the values and integrity guidelines that are important to Brückner.

The "Technology leadership" and "Digital solutions" chapters focus on the role of innovative developments and technologies in strengthening company-related sustainability. The key question in this context is how technological improvements improve the Brückner Group's ecological footprint along the value chain.

The "Partnerships" chapter deals with collaboration with various (business) partners, the requirements placed on them and corporate responsibility, including for upstream and downstream processes, as well as the associated risk management.

The "Environment" section provides a general overview of the importance of environmental protection for the group and explains in particular the topics of circular economy, resource conservation and climate protection that are relevant to the company. The "Ecological site and mobility management" section also highlights concrete environmental indicators and specific activities of the individual group companies in order to optimize their ecological footprint.

The "Social" section contains information and topics relating to our employees and the Group's social and regional commitment. In the chapters on "Fair conditions for employees," "Occupational health and safety" and "Training and development," it becomes clear that the Brückner Group considers employees at all levels of qualification and in all locations as an important resource and as current and future guarantors of the company's success. Only daily commitment by all employees can contribute to group-wide sustainability goals and make their realization possible.

The "Social & Regional Commitment" chapter describes the Brückner Group's charitable and environmental protection-related activities in Germany and abroad and provides insights into measures in the education sector as well as the associated information to the public on environmental protection and sustainability within the corporate group.

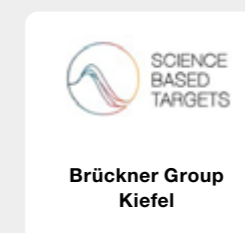
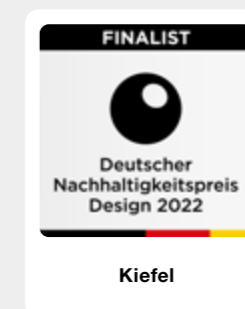
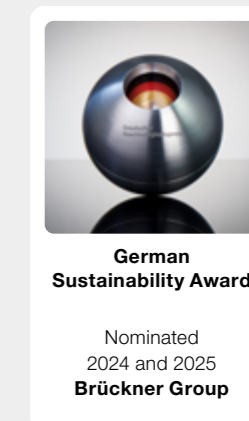
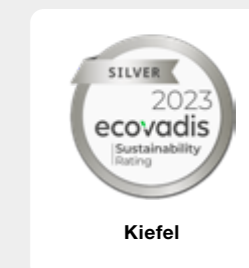
This report covers the Brückner Group, including Brückner Group SE as the holding company headquartered in Siegsdorf, Bavaria, and its four business units with their related subsidiaries, including locations abroad.

In the report, "Brückner Group" or "Group" refers to the entire consolidated group of companies including all subsidiaries. The holding company is referred to as "Brückner Group SE."

This report was published in September 2024. The editorial deadline was 31st July 2024.

Sustainability Highlights

Sustainability-related awards and nominations of the Brückner Group and its subsidiaries.



MANAGEMENT FOREWORD

Unfortunately, the global situation has not eased since our last sustainability report was published in 2022. Quite the opposite. Other conflicts have added to the war in Ukraine. Climate change is becoming ever more evident as society is becoming increasingly polarized. These developments urgently remind us to behave sustainably towards individuals, society and the environment and to examine our actions on a daily basis. Because especially in turbulent times like these, the values that are binding for us represent reliable points of reference in a rapidly changing world that guide us in our dealings with one other and with this world's resources.

The fact that these statements pay more than just lip service is demonstrated by our corporate activities to improve our ecological and social footprint, including the goal of being climate-neutral by 2050 in terms of the emissions we directly cause. We are pleased that our efforts are already being recognised and are proud to have been named as one of the most sustainable German SMEs in 2023 by WirtschaftsWoche, as well as the nominations of the Brückner Group and our subsidiary Kiefel for the German Sustainability Award in various competitions. The awarding of the Bavarian SME Prize to Brückner Maschinenbau is also due to a large part to this.

The issue of sustainability goes far beyond our own company: we strive not only to continually improve our ecological footprint but also to achieve concrete improvements in the value chains upstream and downstream of us. The Supply Chain Act sets the course here towards comprehensive consideration and control. And on the customer side, we have always looked far beyond the horizons of our own company: how can we make our machines more energy efficient? What is the best way to use the raw materials? What happens to the products that are manufactured on our machines and how can they be better recycled?

Here, with our extensive research and development work, we are making a valuable contribution within the packaging industry in order to develop solutions, in particular to reduce plastic waste worldwide. For example, not only can new machines be supplied with a heat recovery system but existing systems can also be retrofitted with this innovative feature. In the area of material development, Brückner relies

“
Corporate responsibility also applies to upstream and downstream processes.”

Maximilian Schneider



Maximilian Schneider (CFO)

on modern mono-materials that are fully recyclable and therefore both conserve scarce resources and help to reduce the amount of plastic entering the environment. And processes such as those in coating technology enable better recycling, especially of post-consumer waste.

As you can see, the Brückner Group has already done a lot to increase sustainability along the entire value chain. All of this is only possible thanks to the persistent commitment and innovative strength of our employees around the world, whom we would like to thank at this point for their hard work.

You can find out even more interesting facts on the following pages of our sustainability report, which we hope you enjoy reading and gain interesting insights from!

Dr. Axel von Wiedersperg und Maximilian Schneider

Handwritten signatures of Dr. Axel von Wiedersperg and Maximilian Schneider in black ink.



Dr. Axel von Wiedersperg (CEO)

“

Our employees are the key to success, also when it comes to sustainability.

Dr. Axel von Wiedersperg

Company

The Brückner Group

The Brückner Group stands for technological expertise, process know-how and the highest quality in plant and machine solutions for the production and processing of plastics and alternative materials. Since it was founded in 1960, the Group has been family-owned. This has had a formative influence to this day and is reflected in particular in a long-term strategic orientation - a key success factor for customers and the Group itself.

At the end of 2023, the Brückner Group employed around 2,900 people at 18 locations in 13 countries. Brückner Group SE, based in the district of Traunstein, Bavaria, acts as the management holding company. With around 60 employees, it defines the strategic direction of the Group.

The Brückner Group consists of a holding company and four operationally independent business units with profit responsibility. Internationally, the business units are supported by regional platforms that provide administrative, sales, service and production services for the entire Brückner Group.

The four business units are headed by the following companies:

Brückner Maschinenbau GmbH: with around 860 employees, Brückner Maschinenbau in Siegsdorf is the world's leading supplier of lines for the production of high-quality monoaxially and biaxially oriented films. These films can be used as hard-wearing packaging material or for special technical applications such as capacitors, battery separators or screens and displays. The range of services offered by Brückner Maschinenbau includes the planning, construction and commissioning of complete production plants and turnkey factories as well as all process and mechanical engineering developments for film production.

Brückner Servtec GmbH: Brückner Servtec, with around 140 employees, is also based in Siegsdorf. Since its foundation in 2003, Brueckner Servtec has offered a wide range of service and modernization solutions for all types of film stretching lines, covering their entire life cycle. The portfolio includes rapid on-site and remote emergency service, upgrades, maintenance, spare parts, clip and chain overhaul, audits, asset relocation and digital solutions.

Thanks to the dense service network worldwide, Servtec's experts are always close to the customer and help them to extend the life of their production lines and ensure smooth operation of the equipment for maximum availability.

Kiefel GmbH: the company, acquired in 2007 and located in Freilassing, also has its own subsidiaries. Altogether the Kiefel Group, with around 800 employees worldwide, has been a market leader in the design and manufacture of machines for processing plastics for more than 60 years and, for a few years now, natural fibres as well. Extensive consulting, tooling and automation expertise round off the turnkey portfolio. As a specialist in thermoforming technologies, Kiefel has a worldwide sales and service network. Customers are predominantly from the packaging, medical, pharmaceutical and cooling equipment industries.

PackSys Global AG: PackSys Global AG, headquartered in Switzerland, has been part of the Brückner Group since 2011 and employs around 220 employees. As a leading supplier of packaging machines, the company manufactures high-speed machines and complete lines for plastic and laminate tubes. It also manufactures folding and slitting machines for plastic tethered closures. The broad product portfolio also includes packaging machines for unfilled plastic and aluminium tubes, cans, bottles and cartridges as well as high-precision hot stamping machines. These modern packaging solutions are used in various product areas: Among others for high-quality cosmetics, health and pharmaceutical products as well as for beverages and other specialties.

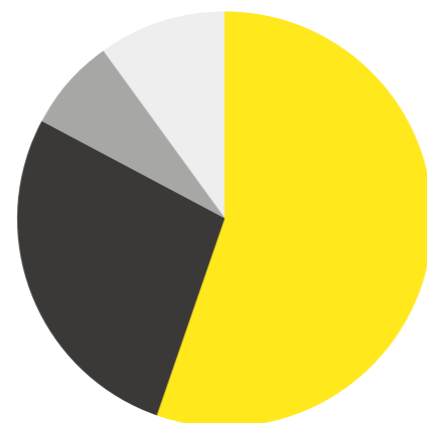


Five platform companies form a strong basis in the markets for the entire Brückner Group.

- **Brueckner Group China:** as China is an important and promising market for the companies of the Brückner Group, Brückner established its first branch in China back in 2004. Today, around 220 people are employed there, mainly in the area of machine assembly. China is also an important procurement market for the Group.
- **Brueckner Group USA:** with over 80 employees, Brueckner Group USA pools the expertise, experience and service of the Brueckner Group's member companies in the USMCA region and is constantly expanding its activities. The new company building in Dover, which houses modern offices and a new Customer Innovation Centre, was obtained at the beginning of 2023.
- **Brueckner Slovakia:** with almost 350 employees, Brueckner Slovakia is the hub for the mechanical and electrical pre-assembly and testing of machines and lines for all Brueckner Group business units.
- **Brueckner Group India:** Brueckner Group India has been serving its customers on the Indian subcontinent for over five decades with almost 80 employees. India is one of the most important markets for the companies of the Brückner Group.
- **Brueckner Group Asia-Pacific:** founded in 2022, Brueckner Group Asia-Pacific is an important location for the Brückner Group's component production. With a team of 50 employees, it also ensures support for the growth region of Southeast Asia as a sales and service hub.

Turnover 2022 by business unit

The financial figures of the Brückner Group and subsidiaries for 2022 are presented below. The annual report for 2023 will be published in fall/winter 2024.



- Brückner Maschinenbau: € 834 million
- Brückner Servtec: € 69 million
- Kiefel: € 235 million
- PackSys Global: € 76 million

Total sales of the Brückner Group 2022: €1.2 billion

In the 2022 financial year, the Brückner Group generated total sales of €1.2 billion (2021: €813 million) – an increase of around 49 % compared with the previous year.

The operating result (EBIT) amounted to €142.4 million (2021: €90.7 million); the net profit for the year was €98.9 million (2021: €71.4 million)



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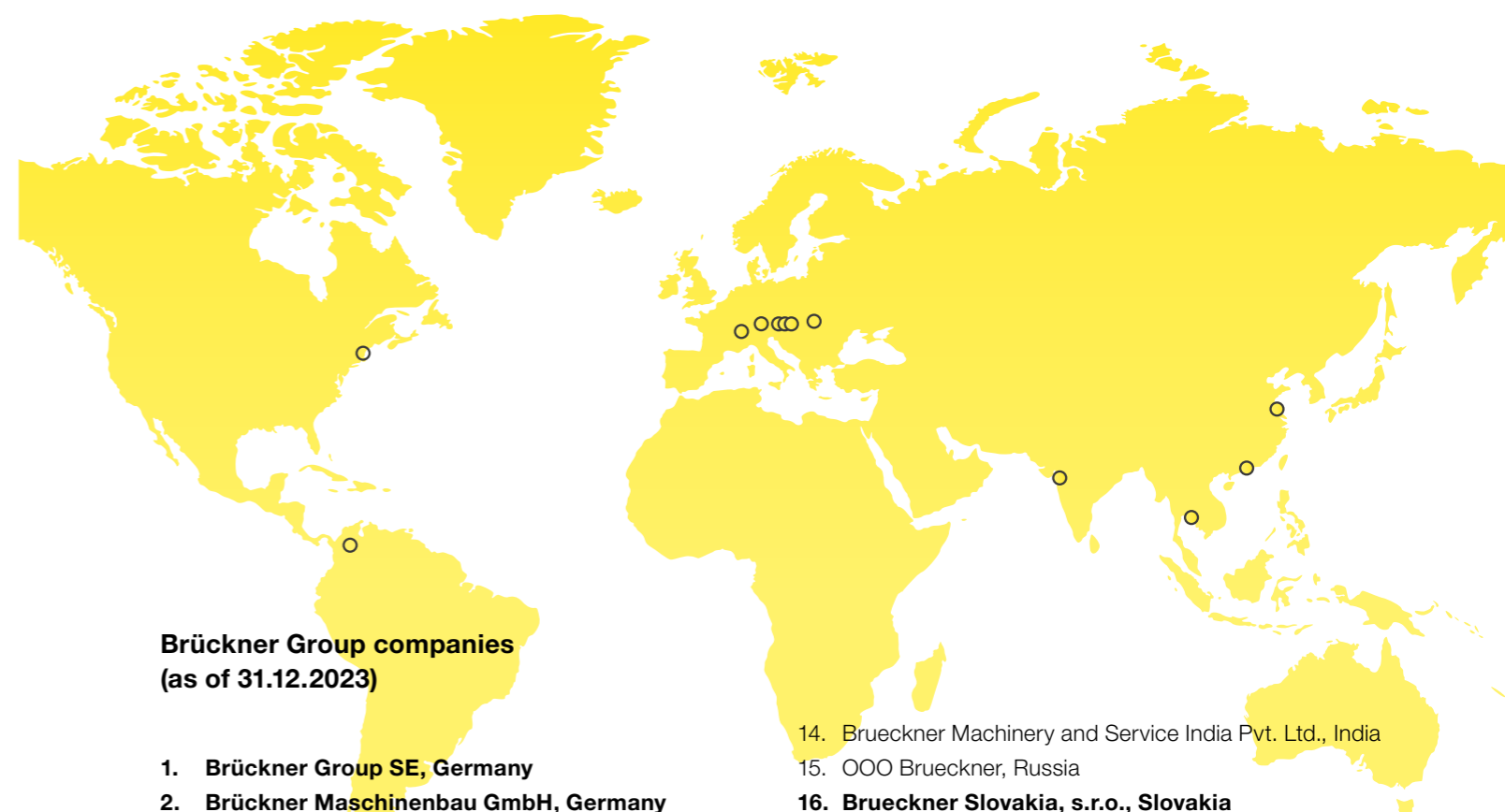
The Brückner Group achieved sales of 1.2 billion euros in fiscal 2022

Worldwide presence

With exports accounting for more than 90 percent of turnover, the Brückner Group is a globally positioned company. The main sales markets for its products are in China, India, South East Asia, Central and Eastern Europe, the USA and Latin America.

The Brückner Group's locations in Europe are in Germany, Austria, Switzerland, France, the Netherlands, Denmark and Slovakia. In the Americas, the Group has locations in the USA and Colombia. In Asia, it has locations in the People's Republic of China, India and Thailand.

○ Brückner Group locations



Brückner Group companies (as of 31.12.2023)

- Brückner Group SE, Germany**
- Brückner Maschinenbau GmbH, Germany**
- Brückner Servtec GmbH, Germany**
- Kiefel GmbH, Germany**
- PackSys Global AG, Switzerland**
- BB Engineering GmbH (50 percent), Germany
- Brueckner Columbia S.A.S., Columbia**
- Brueckner Far East Ltd., Hong Kong/China**
- Brueckner Group Asia-Pacific Co., Ltd., Thailand**
- Brueckner Group China Co., Ltd., China**
- Brueckner Group India Pvt. Ltd., India**
- Brueckner Group USA Inc., USA**
- Brueckner Trading (Suzhou) Co., Ltd., China**
- Brueckner Machinery and Service India Pvt. Ltd., India
- OOO Brueckner, Russia
- Brueckner Slovakia, s.r.o., Slovakia**
- Kiefel Benelux B.V., the Netherlands
- Kiefel France S.a.r.l., France
- Kiefel Packaging GmbH, Austria**
- Kiefel Packaging B.V., the Netherlands**
- Kiefel Scandinavia ApS, Denmark
- Brückner Property Austria GmbH, Austria
- Brückner Property GmbH, Germany
- Brückner Property Netherlands B.V., the Netherlands
- Brückner Property Siegsdorf GmbH, Germany
- Brückner Property Topolcany, s.r.o., Slovakia
- Brueckner Property USA, Inc.

The companies marked in bold are part of the reporting scope for the non-financial key figures in this report; the remaining companies are not operationally active or not relevant.

Corporate governance

Thanks to the pooling of technical expertise and central functions in the holding company, Brückner Group SE is a versatile point of contact for the group companies. This is where the strategic threads come together.

The group of companies is managed by Brückner Group SE as a holding company, whose managing directors are Dr. Axel von Wiedersperg (CEO) and Maximilian Schneider (CFO). The sole shareholder of Brückner Group SE is Brückner Verwaltungs SE (BVS), which is wholly owned by the Brückner family. Brückner Group SE has set up a four-member advisory board that regularly meets to discuss matters of strategic direction and similar future issues.

Tasks of the management holding company

As the management holding company, Brückner Group SE defines the strategic direction of the Group and is responsible for group-wide acquisition activities. Managing the companies by setting targets and defining joint strategies are among their central tasks. As the parent company, the

holding company sets standards and guidelines for the group companies in order to ensure transparency, corporate governance and compliance with applicable legal requirements. By bundling technical expertise and central functions within the holding company, Brückner Group SE acts as an administrative point of contact for a wide range of matters relating to the group companies. The holding company is also responsible for supporting them with group-wide services.

In order to optimally manage and support the Brückner Group's business, the holding company covers nine different areas. These include strategy, human resources, branding and corporate communications - i.e. the positioning of the individual brands under one roof and their external communication. On the commercial side, there are also the Controlling/Accounting, Audit, Treasury/Project Finance, Tax, IT and Legal/Compliance departments.

The holding company uses group guidelines to regulate the purposes, processes, objectives and approval powers as well as the role of managers in all Brückner Group companies. Furthermore, the procedures for all significant business transactions are defined in the rules of procedure of the respective companies.



Brückner Group SE (Holding) office building

Strategy 2025

Despite all the differentiation, the Brückner Group is united by a common entrepreneurial focus, its "Strategy 2025." The starting point of the strategy is the vision of being the clear market and technology leader in future-oriented niches.

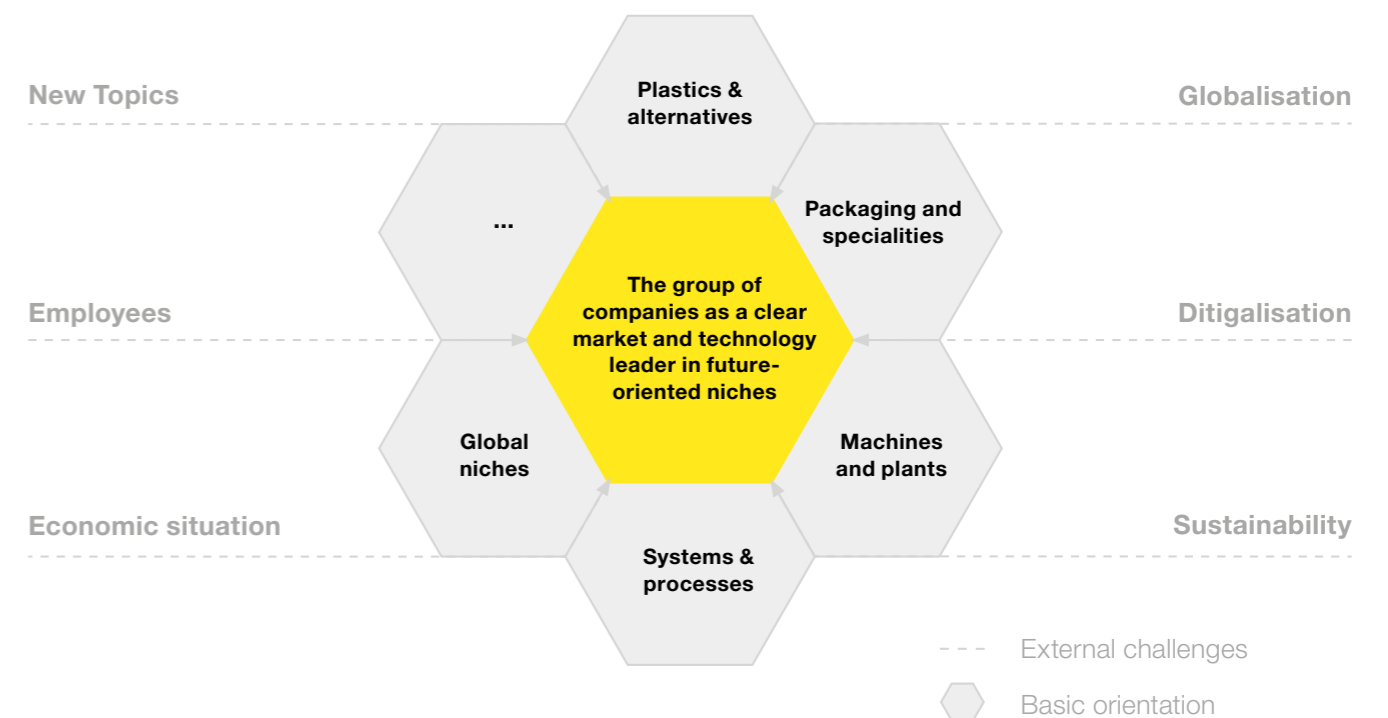
This vision is the basis for the Group's basic orientation with its cornerstones of plastics and its alternatives, packaging and special applications, machinery and equipment, systems and processes. The group companies see themselves as solution providers and not just as machine manufacturers. The basis for this is the comprehensive understanding of materials and processes, which makes it possible to support customers with developments at an early stage (see the "Technology leadership" section).

Four pairs of topics show how the strategy is implemented:

- **Passion & commitment:** family spirit respectfully connects employees, customers and the company.
- **Excellence & ambition:** technological pioneer with an economic mindset, particularly in the areas of digitalization and circular economy.

- **Individuality & community:** strong individual companies with a close and intelligent group cohesion
- **Flexibility & continuity:** balance between proven patterns of success and an openness to new ideas

To this end, there are clearly formulated focus areas that stakeholders can orient themselves by. The primary goal is further organic growth. Company acquisitions are not excluded but at the moment aren't the main focus. Research and development are being strengthened across the Group. Digitalisation remains a major topic within the Brückner Group – here, the aim is to strive for a pioneering role in the industry sector and to harness achievements from other sectors. In the areas of sustainability and circular economy, the group companies actively approach their customers and position themselves as thought leaders and solution providers.



Sustainability management

For the Brückner Group, sustainability and economic success are inseparable. The Group acts according to a holistic understanding of sustainability. It is guided by the conviction that lasting economic success is based on excellent products, fair treatment of employees and business partners and environmentally friendly action. For this reason, the topic of sustainability is actively managed within the Brückner Group.

Management of sustainability activities

The Brückner Group addresses the issue of sustainability through a specially created organisational structure with defined responsibilities. This includes the three core areas of sustainability: environment (E), social (S) and governance (G). The Brückner Group continuously validates the impact of its own business activities on the environment, employees and society.

Clear responsibilities: the group-wide sustainability function is assigned to the strategy division within the holding company and is responsible for defining the Group's strategic direction in the area of sustainability, creating central guidelines, managing group projects and group-wide sustainability reporting. Relevant strategic topics and decisions in the area of sustainability are regularly presented to the managing directors of Brückner Group SE and coordinated with them.

Company and product-related sustainability issues and strategies are managed decentrally through dedicated sustainability officers and coordinators. These are part of the organisation of the respective individual companies and regularly coordinate with the sustainability sponsors from the management area. Kiefel, for example, has been pursuing a company-specific sustainability agenda for many years, including participation in the UN Global Compact, the definition of and commitment to science-based climate targets and annual participation in the Ecovadis sustainability rating (awarded the silver medal in 2023).

Furthermore, sustainability coordinators are responsible for providing data and information as part of annual sustainability reporting and support the central sustainability function in cross-group projects.

The Brückner Group has **clearly defined** responsibilities for the sustainability issue

Systemic development: at the same time, the Brückner Group is continuously systematising its own sustainability management. In addition to the Group-wide ESG software, which was introduced for all companies in 2023, intensive work is currently underway to expand the company's internal management systems. Kiefel GmbH is already certified according to relevant ISO standards in the area of sustainability, such as ISO 9001, ISO 14001, ISO 50001 and ISO 45001, while Brückner Maschinenbau is planning to introduce ISO 50001 by the end of the year.

Consistent involvement of stakeholders: sustainability efforts in the Brückner Group are determined by various influencing factors. These include legal requirements, corporate culture and strategy, as well as the expectations of various stakeholders.

Stakeholders are groups or individuals who are influenced by the company's activities and who, conversely, can exert an influence on the company - potentially positive or negative.

Important stakeholders of the Brückner Group are regularly informed about the Group's sustainability activities or are involved in them. For example, Brückner Group employees regularly receive relevant information on the topic of sustainability through internal communication channels, including the opportunity to provide feedback and comments. Furthermore, employees are actively involved in various sustainability activities, whether through targeted surveys or active participation in specific projects.

Finally, there is also a regular exchange of information on the topic of sustainability with stakeholders such as banks and credit institutions, interested customers as well as management and shareholders.

Effective sustainability management involves an **outside-in** and **inside-out** approach

The following diagram summarises the main influences and effects (inputs and outputs) of sustainability management:

Corporate Social Responsibility (CSR)



Concentrating on the essentials

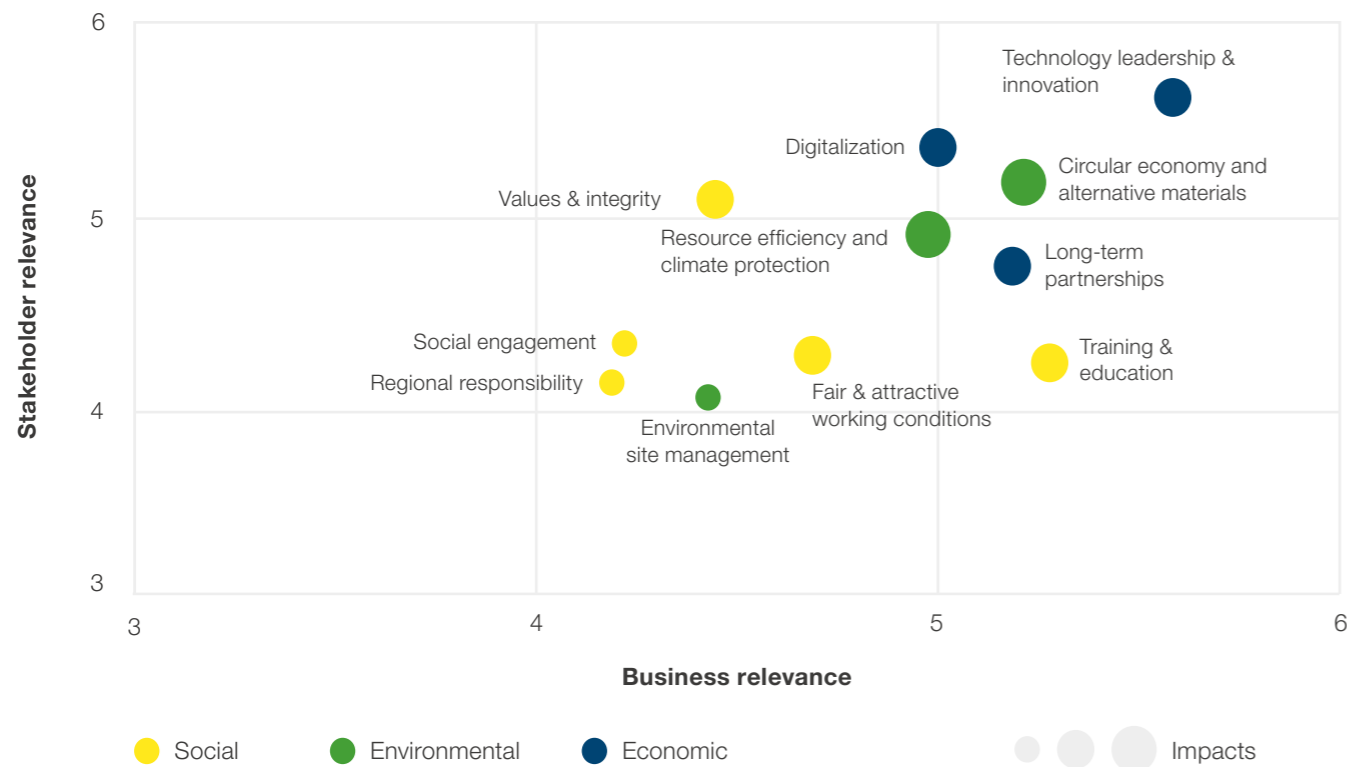
In order to concentrate on the right and important elements as part of its own commitment to sustainability, at the start of 2021 the Brückner Group carried out an extensive analysis of the issues which affect the group companies and their stakeholders. The goal was to identify the essential areas in which the Brückner Group bears responsibility within the sector, towards its customers, for the protection of the environment and for employee relations. In doing so the company's own perspective is compared with the view of internal and external stakeholders and the impact of the company on the environment and society are analysed.

In the course of the process, the range of possible issues was condensed down to 11 topics that are relevant to the Group. The result was the following list of economic, environmental and social topics relating to the Brückner Group's impact on the environment and society, in descending order of impact intensity:

- circular economy and alternative materials
- resource efficiency and climate protection
- technology leadership and innovation
- values and integrity
- long-term partnerships
- fair and attractive working conditions
- digitalisation
- training and further education
- environmental site management
- regional responsibility
- social commitment

In a materiality matrix, these eleven topics were presented in a coordinate system, with one axis representing the relevance of the topic from the company's perspective and another from the perspective of external stakeholders. The colours of the dots represent the three dimensions of sustainability and the diameter of the dots represent the size of the impact - whereby an "impact" can be both positive and negative.

Materiality matrix according to GRI



New materiality analysis in accordance with ESRS

Since mid-2023, the Brückner Group has been preparing for future reporting in accordance with the European Corporate Sustainability Reporting Directive (CSRD, Directive (EU) 2022/2464), which will be mandatory for the Group from the 2025 financial year. In future, the new sustainability reporting must be included in the annual report and audited with limited assurance.

When the CSRD and thus the European Sustainability Reporting Standards (ESRS) come into force, it will be mandatory for the companies concerned to carry out a double materiality analysis, which differs in some respects from the materiality analysis previously carried out in accordance with the GRI.

The identification of impacts, risks and opportunities are the central elements of the double materiality analysis. Specifically, this refers to sustainability-related impacts, risks and opportunities arising from the Group's business activities. The material topics identified in this way form the basis for reporting in accordance with CSRD.

What is new about the double materiality analysis is that the entire value chain of the corporate group is considered, i.e. also the ecological and social impacts of upstream (supplier) processes and downstream processes at customers, right through to the disposal of the end product. Furthermore, the sustainability topics to be assessed are precisely defined by the ESRS. These are divided into environmental and social issues and corporate policy.

Last year, the Brückner Group began carrying out the double materiality analysis. For this purpose, the effects of the business activities of the group companies along the entire value chain were assessed in a comprehensive technical analysis, and the main risks arising from sustainability issues for the short, medium and long-term time horizon were also determined.

The new analysis method essentially confirmed the results of the previous materiality analysis for the company. The aspect of the value chain is a new addition and represents an expansion.

The material topics for the Brückner Group based on the new materiality analysis according to ESRS are:

- Resources/circular economy
- Climate change/CO₂
- Own workforce (employees)
- Corporate policy/compliance

These are the topics on which the Brückner Group will report in detail in future sustainability reporting in accordance with the topic-related ESRS standards (E1, E5, S1, G1) and on which it will focus when defining its sustainability strategy.

As an important part of the new materiality analysis, the Brückner Group has also incorporated stakeholders' opinions and perspectives. Stakeholders such as banks, management and selected customers were surveyed directly using a questionnaire and interviews. An online survey was conducted among employees to determine the topics most relevant to them.

In addition to the key aspects mentioned above, the stakeholder survey also identified the following topics that the Group will focus on its sustainability strategy in future:

- Workforce in the supply chain
- Impact on biodiversity/ecosystems

The Brückner Group will report in detail on the exact procedure and the results of the materiality analysis in the upcoming sustainability report.

In addition to information on the essential topics, the Group will continue to publish the most important facts and key figures also in areas that are not defined as essential (e.g. water consumption).

Values and integrity

Compliance with applicable law, responsible conduct and ethical behaviour towards each other and towards business partners are top priorities for the Brückner Group. Compliance is therefore the basic prerequisite for the Brückner Group as a sustainably operating group of companies.

Corporate due diligence

Entrepreneurial activity is often associated with risks for people and the environment, be it through the transportation of goods, certain production processes or risks when using products or machinery. The Brückner Group is also aware that its business activities along the global supply and value chains entail certain risks for people and the environment. The Group therefore takes its corporate duty of care very seriously and has taken precautions to control and minimize these risks. For this reason, all group companies act strictly in accordance with certain basic principles and corporate values, which are set out in the Brückner Code of Conduct, among other things.

Important core elements of the Brückner corporate culture are:

- compliance with all standards and laws applicable to the Group's companies
- the prohibition of any form of child labour or compulsory labour
- equal rights and anti-discrimination
- diversity and equal opportunities
- safe working conditions
- fair pay and fair working conditions
- respectful interaction between employees and with business partners
- ethical business practices and behaviour

Expectations of suppliers and business partners are also described in detail in the new "Supplier Code of Conduct".

In order to comply with their corporate due diligence obligations, the managing directors of Brückner Group SE have issued an official statement (Brückner Group Policy Statement - compliance with human rights and environmental duties of care), which has been published on the company's website.

The Brückner **Code of Conduct** forms the basis of all corporate activities and actions

In addition, clear responsibilities for the issue of due diligence and human rights are defined within the Group, both at group level and in the individual companies. The procedures for risk control and reporting are regulated in internal guidelines.

From 2024, the corresponding legal provisions of the German Supply Chain Due Diligence Act will also apply to the Brückner Group with regard to risk analysis - especially in the supply chain - and reporting. If the legal provisions require it, in addition to internal reporting, a report will also be submitted to the Federal Office of Economics and Export Control (BAFA) once a year. *

Compliance Management

The Brückner Group attaches great importance to the issue of compliance. Therefore, the managing directors of Brückner Group SE have set up a comprehensive compliance management system and are setting a good example themselves: with their "Tone from the Top", they express that there is no tolerance for non-compliant behaviour in the Brückner Group. This applies equally to all employees and all locations.

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

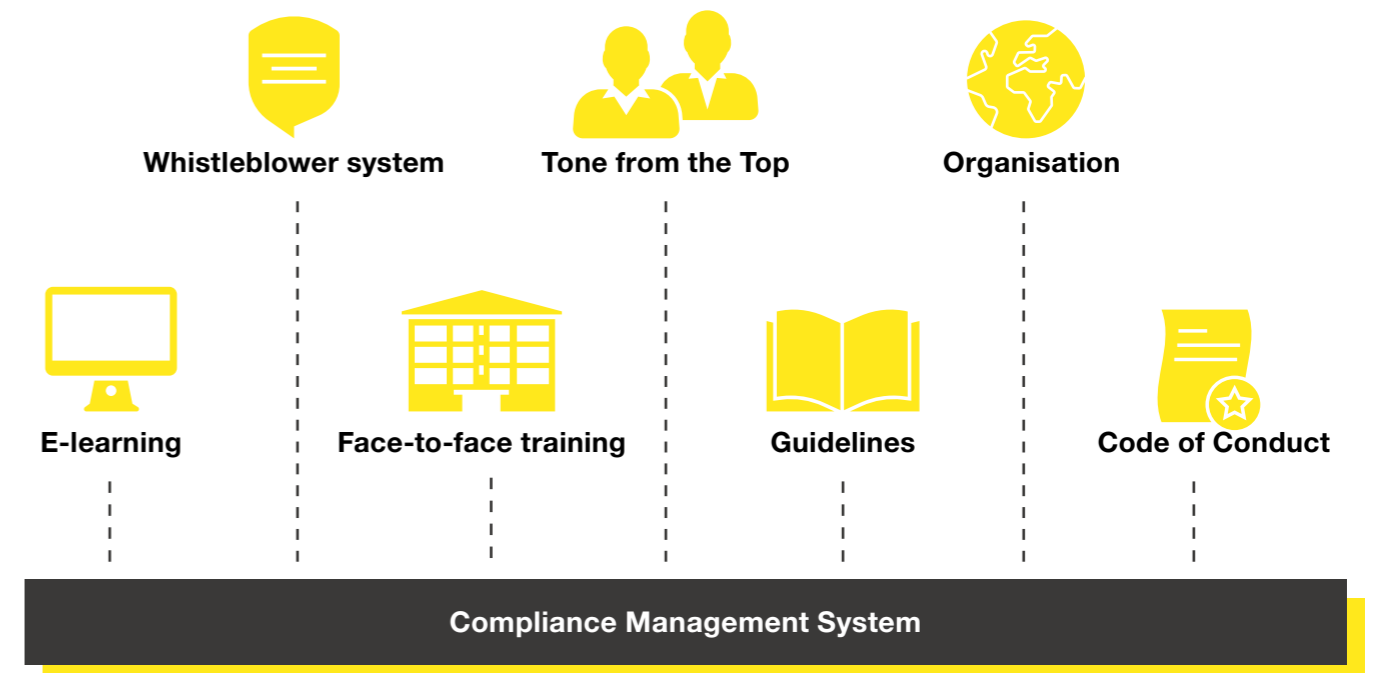
- Tone from the Top
- Compliance organisation within the Brückner Group
- Code of Conduct
- Internal guidelines
- Classroom training for employees
- E-learning for all employees
- Whistleblower system for internal and external parties

An important part of the Brückner Group compliance activities is the Code of Conduct. It deals with a selection of particularly important topics in easy-to-understand language - including the exclusion of anti-competitive behaviour and

corruption as well as rules on conflicts of interest, gifts and invitations and the avoidance of money laundering. It therefore forms the core of compliance management in the company. The Code of Conduct is available for download on the Brückner website in German, English, Dutch, Spanish and Chinese. Particularly with regard to the business activities of the Brückner Group in different countries and cultures, it provides all group employees with the necessary guidelines for making decisions and acting in accordance with uniform standards all over the world.

Whenever necessary, the Code of Conduct is supplemented and specified by additional guidelines on individual compliance topics. The focus in the recent past has been on reviewing and further improving the compliance organisation and internal company processes by independent auditors.

The seven pillars of the compliance management system are:



Compliance Organisation

The requirements for lawful and compliant behaviour must be adhered to by all employees of the Brückner Group. Operational responsibility for the implementation of the compliance management system lies with the Group Compliance Officer, who is responsible for the group-wide consistent application of the compliance regulations. The compliance managers and delegates are the contact persons for employees on site, for example if they have questions about correct behaviour in compliance-relevant situations. They further conduct compliance trainings, follow up on any grievances, and regularly report to the Group Compliance Officer.

Any compliance violations can be reported via an anonymised whistleblower system that can be accessed via the website and is therefore available not only to employees but also, for example, to external business partners. Compliance officers investigate any justified suspicions. The Group Compliance Officer reports regularly to the managing directors of Brückner Group SE. If the managing directors themselves are subject of a compliance investigation, reporting is made directly to the administrative board of Brückner Group SE. This did not occur in the reporting year.

Protection of personal data and company data

In an increasingly digital working environment, the collection and exchange of personal data is part of everyday life. It is therefore particularly important to ensure that personal data is handled responsibly. This includes data from employees, job applicants, customers and business partners.

The Brückner Group protects personal data by only using it for intended, permitted purposes. It is processed transparently and in compliance with the prescribed security precautions for data protection. Employees who handle personal data receive advice and support from the Data Protection Officer or the Corporate Information Security Officer (CISO) and can contact them at any time. As part of the Code of Conduct, the protection of personal data is binding for all employees.

The Brückner Group implements a comprehensive information security management system that is based on the DIN ISO/IEC 27001 standard and integrates industry-specific best practices. The goal is to proactively identify, avoid and mitigate security threats and thereby build a robust security network.

In this context, collecting security information from a variety of sources and using it as a preventative tool is a central element of the Corporate Information Security area.

In order to raise employee awareness of current threats and attack techniques, Brückner Group SE also conducts regular training courses to raise awareness of risks to information security. These are designed to strengthen employee knowledge and vigilance so that they can recognize potential security risks and respond appropriately.

Responsible tax payments

For the Brückner Group, the legally compliant payment of taxes, like other compliance issues, is one of the foundations of a responsible company. In all countries in which the Group operates, the taxes contribute to economic and social development. The Brückner Group's tax strategy is therefore closely linked to its business strategy and sustainability goals. The Group tax function is operationally responsible for this.

The Tax Compliance Management System (Tax CMS for short) applies to all group companies and provides the framework for all tax-relevant structures, processes and methods. In order to adequately implement the reporting and tax obligations developed by the OECD and introduced by the EU and national legislators as part of global minimum taxation (Pillar 2), the Brückner Group expanded its group accounting system to include the data points required for Pillar 2 and introduced a group-wide reporting system.

Together with adjustments to the group-wide accounting guidelines, appropriate training and newly implemented calculation software for these purposes, these measures ensure a reporting process that will allow us to fully and timely fulfil the reporting and, if applicable, the payment obligations arising from the minimum tax from 2024.

Technology leadership

Plastics and especially plastic packaging are widely criticized today. As a manufacturer of systems and machines for plastics processing, the Brückner Group companies feel a sense of responsibility in this regard. From the very beginning, the Group's claim to be an innovation and technology leader included the goal of being a pioneer for sustainable product development and design within the industry.

The companies of the Brückner Group offer their customers a wide range of systems and machines for the manufacture of products made out of plastics and alternative materials. The most important are:

Lines for packaging films, technical films and specialty films: these are lines with a high degree of flexibility, productivity as well as energy and raw material efficiency. The area of "technical films" is becoming increasingly important in this context. Particularly noteworthy are machines for the production of battery separator films and solar backsheet films for photovoltaic systems.

Machines, tools and automation for the production of packaging and molded parts: the product range here includes thermoformed packaging made of plastics and natural fibres, refrigerator components, products for the medical and pharmaceutical industries, tubes for cosmetics and pharmaceuticals, decoration systems for cosmetic products, packaging machines for aluminium and plastic specialties, beverage caps, etc.

Service and upgrade solutions: the Brückner Group offers a comprehensive range of services and upgrades for systems and machines to ensure maximum availability, resource-saving production, optimisation and the refurbishment of older machines and lines, etc. The majority of the service and upgrade solutions have a sustainable benefit, be it through extending the service life, increasing the energy efficiency, reducing waste or system refits that enable the processing of bio-based, degradable or recycled raw materials. A decentralized, global service network ensures rapid on-site or remote support. Many services are also offered digitally, often via the companies' online customer portals.

Research centres

Forward-looking research and development activities are crucial for the Group in order to secure and expand its technology and market leadership. In 2023, the Brückner Group increased its research and development expenditure in the double-digit range.

The foundation of the Brückner Group's technology leadership is continuous research in state-of-the-art technology and laboratory centres at various locations.

The Technology and Innovation Centre in Siegsdorf offers a unique research environment for Brückner Maschinenbau and its customers. It consists of various film stretching lines with adjoining laboratories. These make it possible to carry out a wide range of tests, such as trials with recyclates, outside of regular production operations. Finally, individual components of the lines are put to the test in the company's own Innovation Test Centre.

The Brückner Group's research centres are working on **solutions for the world of tomorrow**

Kiefel devotes itself to its diverse research and development challenges, such as reducing packaging weight or increasing stability, in its globally operating Customer Innovation Centres as well as its research and development centres in the field of material science: the Material R&D Centres at the Freilassing, Dover (USA) and Sprang-Capelle (Netherlands) locations specialise in material research on natural fibres as well as recycled and bio-based plastics. In addition to material and product tests, customer-specific developments, material and product samples are created here and proof of concepts are carried out. In the Customer Innovation Centres, sample and prototype systems for packaging solutions in the areas of food & beverage, flowerpots and technical outer packaging are available, as well as prototypes for the development of solutions in primary and outer packaging in the medical and pharmaceutical sectors, for trials and for validating process reliability.

The KREALab in Rüti (Switzerland) focuses its research activities on advancing environmentally friendly technology and process research as a trendsetter. The various research areas range from the cosmetics, health and pharmaceutical sectors to the beverage cap and packaging industry as well as the associated decoration options.

The Brueckner Group USA Customer Innovation Centre, which opened in 2023, offers state-of-the-art conditions for customers and business partners to test innovative and sustainable processes and ideas using the latest technologies and tools. Important fields of application include fibre,

polymers, hot foil stamping and biax films. Experienced innovation specialists support the Brückner Group's customers and business partners in the practical implementation of their research projects. In addition, the Customer Innovation Centre offers interested parties a wide range of workshops, seminars and training courses.



5

Technology and innovation centres offer a unique research environment for our company and its customers

Yes, we Care!

Can plastic packaging films contribute to sustainability? Many people would spontaneously answer no to this question. From the Brückner Group's perspective, however, all companies are committed to sustainability. The group-wide message here therefore is: "Yes, we care!"

This initiative is a commitment to our own responsibility when it comes to plastics and sustainability but also a promise to our employees. Everyone wants to act together as a team, develop visions, drive innovation and contribute solutions. There are many good reasons for plastic packaging, also from a sustainability perspective:



1. For most products, packaging plays a decisive role when it comes to product protection, hygiene, food safety and avoiding the waste of resources.
2. Considerably less energy is required to produce and transport plastic packaging than for packaging made of aluminum, tinplate or glass. This also results in fewer CO₂ emissions.
3. Research into bio-based plastics and alternative materials is making great progress, and the Brückner Group is involved in those research activities. This means that the use of crude oil as a raw material for plastics can be gradually reduced.
4. Collection and recycling systems for used plastic packaging are becoming more and more established internationally and are thus closing material cycles.
5. Many types of plastic packaging can now be designed in such a way that effective, high-quality recycling is possible.



← Here, you can gain access to detailed information on the topic of "Yes, we care" and the associated publications of the Brückner Group.

The Brückner Group has been approaching all stakeholders, including the critical public, with these and similar arguments since 2017 as part of its "Yes, we care!" initiative. This is about taking a differentiated view on this complex issue, even if this can only be a first step.

Plastic waste that is not disposed of properly may end up in the environment and in oceans. The Brückner Group wants to make a lasting contribution to solving this problem. This aspect is a key motivating factor for its commitment to sustainability. For this reason, the Brückner Group is working on a future with plastic but without plastic pollution.

To date, four information booklets, two animated videos and two mobile exhibitions have been produced on this topic, which address specific issues relating to plastic. Booklets and videos are available on the Brückner Group website.

Digital Solutions

Digitalisation helps companies and their customers to operate faster, more flexibly, more transparently and more efficiently - and therefore also to save resources. With its claim to be a technology leader, the Brückner Group is also leading the way when it comes to digitalisation and setting pioneering trends in the market.

The future belongs to digitalisation. There can be no doubt about that. Digitalisation solutions help to make all company processes more efficient and resource-saving, whether in purchasing, production, internal administrative processes or after-sales service.

Today, digital platforms and processes are shaping daily work worldwide and across industries. These are being successively expanded through the use of cloud technology. The group companies also rely on intuitive Human Machine Interfaces (HMI) for machines and systems.

Responsibility for digitalisation lies with the Brückner Group's business units. The Group is moving with the times - just like its customers. The individual companies offer numerous Industry 4.0 solutions and are examining possible areas of application for new trends such as AI (artificial intelligence). In this context, Brückner Service has already implemented AI-based translation programmes in its digital solutions, allowing users to consume any content in their local language. Among other things, this promotes international collaboration across national and language borders.

Digitalisation for everyone

All Brückner Group business units offer their customers digital service platforms. For example, these provide transparent and secure remote access for service purposes, offer additional system documents, maintenance instructions and enable spare parts to be ordered worldwide around the clock.

The digital solutions offered by the Brückner Group also support users in reducing their energy, water and material consumption, as well as emissions. At the same time, the Group's digital solutions optimise processes, promote transparency and know-how and ultimately reduce costs.

Digitalisation helps to save **resources and energy** – and thereby directly serves sustainability

Customer-oriented digitalisation solutions from group companies such as Brückner-ONE, the Kiefel Portal and smartcube set new standards in the areas of user-friendliness, efficiency and information retrieval. The focus is clearly on the needs of users and their products. With these platforms, customers cannot only monitor and maintain machines or plan maintenance, but also create service requests and order spare parts. In addition, the platforms provide important information, such as system manuals including analysis-based graphical interpretations and maintenance documents in digital form. In addition, this "one-stop solution" allows operators to complete online training courses on topics such as safety, machine operation and maintenance. Furthermore, digital platforms provide customers with valuable insights into the machine status based on key figures, which in turn shows the potential for saving resources, increasing productivity and improving sustainability.

Partnerships

Sustainability thrives on lively partnerships along the value chain and cooperative research into innovative solutions for the future. The Brückner Group relies on an established network of experienced suppliers, business and research partners.

The degree of sustainability of the Brückner Group's machinery and equipment is determined not only by the company itself but also by their use by respective customers and in the upstream stages of production: On the one hand, this is the supply chain and, going back even further, the area of research.

Cooperation with suppliers

Effective management along the entire value chain is key to securing high-quality raw materials, manufacturing required components and is an essential prerequisite for ensuring ethical business practices.

The ultimate responsibility for a responsibly designed supply chain lies with the respective management of the group companies. The supply chain managers in cooperation with the purchasing managers actively work towards compliance with ethical standards, even outside of the Brückner Group. They work together to ensure compliance with the code of conduct for suppliers and the terms and conditions of purchase. In addition, the Brückner Group has a regular committee called "Cooperation in Purchasing," in which all purchasing managers of the business units and the Group strategy department seek a cross-company exchange on specialist and special topics.

The Brückner Group has set itself strict rules regarding its business activities, which the company also expects its business partners to adhere to.

The Brückner Code of Conduct contains obligations for our employees to behave ethically and in accordance with the rules towards suppliers and business partners.

The Supplier Code of Conduct, which the Brückner Group published last year, sets out the company's principles and guidelines for business relationships with suppliers and

business partners. The codex is binding for all suppliers of the Brückner Group and the group companies as part of the local purchasing conditions.

Collaboration with customers

The Brückner Group's business units are working with their customers to search new solutions to successfully meet the challenges of the circular economy. The Group sees itself as a holistic solution partner for its customers, who also use the Brückner research centres and test facilities for their own research. (For more information, see the "Technology Leadership" chapter).

The supply chain is a key factor in **assessing the sustainability** of companies

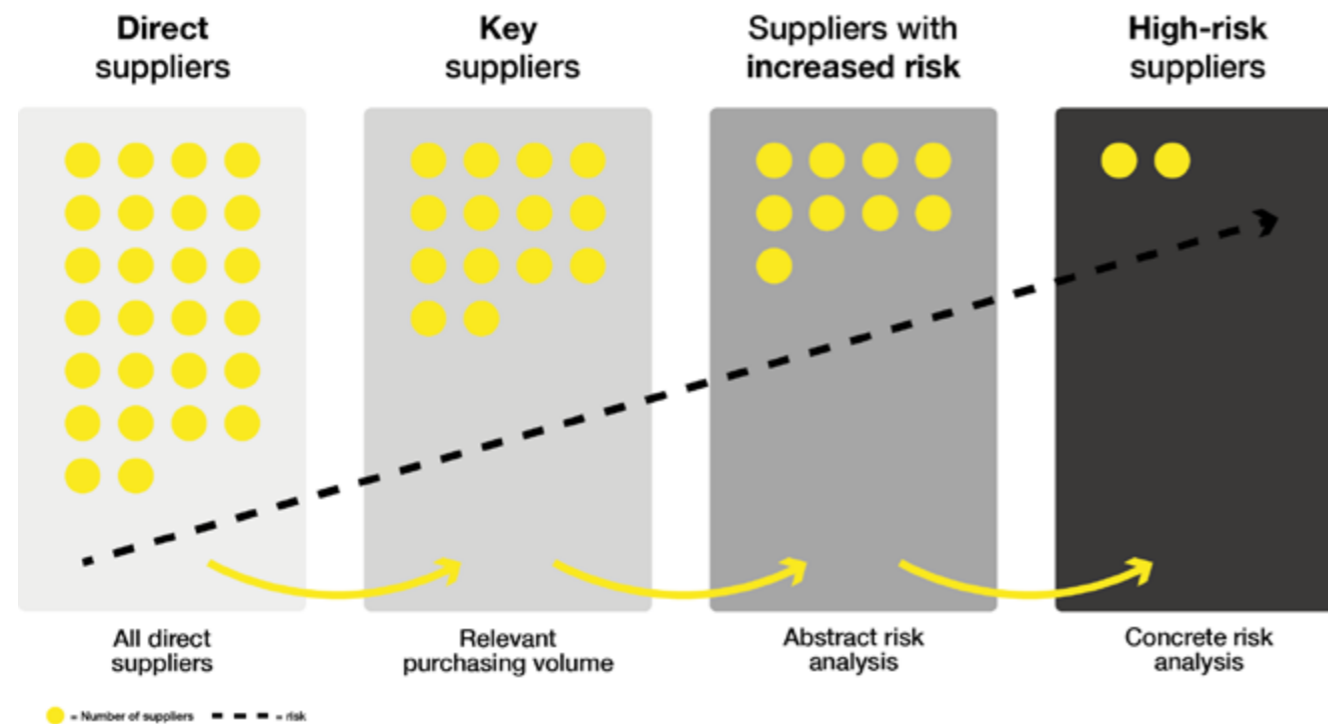
Supplier risk analysis

Last year, the Brückner Group created a uniform tool for all of its companies to assess the risk of direct suppliers and defined a uniform procedure for dealing with identified risk suppliers.

The analysis tool determines individual risk levels for all of the group companies' key suppliers on the basis of an abstract assessment of individual country and industry risks. From a certain risk level, specific measures are defined that must be implemented for these suppliers.

Depending on the risk level, this ranges from a joint review and signing of the Supplier Code of Conduct to on-site visits, where representatives of the Brückner Group check compliance with the regulations of the Supplier Code of Conduct as part of a visual inspection. If actual violations are identified, the responsible purchasing organisation agrees specific remedial measures and deadlines with the suppliers concerned.

The following diagram illustrates how the total number of suppliers is narrowed down to a small number of high-risk suppliers:



Based on the assessment using the analysis tool (abstract assessment), in 2023, the Brückner Group classified 11% of suppliers as “suppliers with increased risk.” None of the suppliers fell into the highest risk category, which requires an on-site visit.

The aim is to work through the measures defined by the company for all currently identified high-risk suppliers within one year. The results of the supplier risk analysis, the status of the risk suppliers and the status of the measures taken are presented to the managing directors of Brückner Group SE once a year.

Furthermore, in some countries the Brückner Group already requests additional evidence from its suppliers and carries out further control activities that go well beyond the general group requirements.

For example, our Thai subsidiary, Brueckner Asia-Pacific, requires written confirmation from all its suppliers that they will comply with the requirements of the code of conduct for suppliers.

In 2023, PackSys received written confirmation from its Indian suppliers that they don't employ any underage employees in the company.

In 2023, the Kiefel business unit's purchasing department visited twelve supplier locations for technical components in China and checked compliance with the applicable social and environmental standards. During their visits, the Kiefel representatives found consistent compliance with the rules at all locations inspected.

Cooperation with associations and interest groups

Many innovations, especially those with a sustainability or environmental aspect, only come about thanks to intensive cooperation with customers, industry associations and partners from university research.

Brückner Group companies work with more than 20 universities in Germany, five others in the EU, five in Switzerland, two in the USA and two in China. The Fraunhofer Institutes are also partners in various research projects.

The German Mechanical and Plant Engineering Association (VDMA) is one of the Brückner Group's long-term cooperation partners. This represents an important mouthpiece for mechanical engineering in Germany and Europe. Various cooperation partners are located under the umbrella of the VDMA.

Many of our managing directors and employees are also actively involved in various specialist committees and associations and participate in various industry consortia (see “Circular economy” section).

In addition, Brückner Group SE is one of the industrial investors in the High-Tech Gründerfond, which is involved in a large number of innovative start-ups. These include companies that offer solutions in the areas of recycling management, energy management or energy storage. The Brückner Group also regularly exchanges information with relevant start-ups in order to identify the latest technologies and trends and discuss opportunities for collaboration. Kiefel and Brückner Groupe SE are also sponsoring members of Stellwerk 18, the start-up centre in Rosenheim, and are in close contact with its members on topics such as digitalisation and sustainability.



Sharing experiences with VDMA members

ENVIRONMENT



Environmental management

Environmental protection is evident at several levels at Brückner Group companies: the systems and machines manufactured must be able to be operated in an environmentally friendly manner during their use by respective customers, the products manufactured with these machines must not contribute to environmental pollution, and the Brückner Group's own activities in day-to-day operations must be environmentally friendly.

Environmental management at sites

The ecological footprint of our own sites is very small due to the specific business activities (engineering, project management, (pre-)assembly). Nevertheless, the Group ensures energy-efficient operations, including reduced CO₂ emissions and a careful use of resources such as water through environmental site management at the various company headquarters. The Brückner Group's environmental management also protects biodiversity on the company premises. Responsible waste management also ensures that waste is treated as secondary raw materials, i.e. collected separately according to waste type and recycled.

The Group's major corporate sites are already certified in accordance with recognised international environmental standards, such as ISO 14001 or ISO 50001, or are planning to obtain certification in the near future. Since 2022, all relevant environmental key figures for the company locations have been collected annually and recorded and reported centrally using an ESG software. This allows important KPIs to be analysed company-wide and potential for improvement to be identified.

The "Environmental site and mobility management" chapter provides an overview of the most important environmental indicators and describes key aspects of environmental management at the group companies.

Environmental management on the customer side

The Brückner Group has a greater environmental impact on the customer side. In order to achieve improvements here, resources, the circular economy and climate protection are high on the list of key sustainability issues (see following chapter).

Since 2022,
environmental indicators
have been collected
using an
IT-supported tool

Another important approach is the modernisation of systems and machines already in use by customers. Brückner Servtec has specialized in such "upgrades". The focus here is on optimizations that enable customers to conserve energy and resources in production on the one hand and improve the recyclability of the manufactured product on the other. In most cases, Brückner Servtec achieves both significant cost savings for the customer as well as a positive effect on the environment.

Environmental management at suppliers and business partners

Finally, the Brückner Group also pays attention to the environmental management of its suppliers and service providers in order to avoid as far as possible the harmful effects of their business activities on water, air and soil along the supply chain. This is regularly reviewed as part of supplier analyses or on-site inspections and is also a key requirement of the Supplier Code of Conduct (see also the "Partnerships" section).

Circular economy

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

Plastics come in a wide variety of types and areas of application - their useful life ranges from minutes to years. Many products are already recycled today, such as certain plastic components from cars, window frames, electrical appliances or agricultural films. Many of these cycles are virtually closed and mono-material based.

Plastic packaging is often only used once. Many countries therefore have take-back systems in place to collect used packaging, separate it by type of plastic and recycle it. Nevertheless, there are still weaknesses in take-back systems and the recyclability of plastics worldwide.

This is one of the reasons why a Circular Economy Action Plan is being implemented at European Union level. It is part of the "Green Deal," which aims to make the EU the world's first climate-neutral economic area by 2050. A concrete European strategy for plastics in the circular economy emerged from the action plan in 2018. Among other things, it states that single-use plastic products should be gradually reduced and replaced by durable reusable products and that measures should be taken to increase the proportion of recycled materials. At the heart of the EU action plan is the planned Packaging and Packaging Waste Regulation (PPWR). This lays down requirements for packaging and packaging waste from all materials placed on the European market. It also includes requirements for packaging design, specifications for reusable cycles and waste management. The PPWR is expected to be finally adopted at the year end.

Closing plastic cycles

In strict accordance with the motto "Reduce - reuse - recycle," the Brückner Group's primary goal is to reduce the amount of waste and the amount of raw materials used as far as possible (see chapter on resource conservation). If this is not possible, solutions must be found to make the end products as reusable or recyclable as possible.

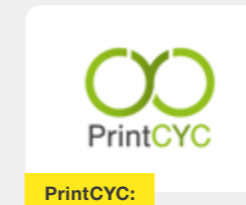
In order to be able to sort and separate types of plastic efficiently, subsequent recycling must already be taken into account during the development of a product (design for recycling). All group companies are therefore researching how to improve the recyclability of the products manufactured on their machines. These topics require cooperation with other participants in the value chain: raw material suppliers, packaging and product manufacturers and recycling companies.



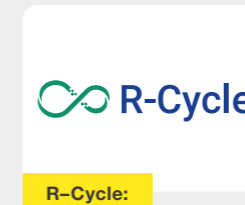
Mono-material packaging from Brückner Maschinenbau (prototypes)

Participation in (global) initiatives and collaborations to develop recognised solutions also plays an important role. The various initiatives are researching technical or process-related solutions to specific challenges in the recycling of plastics.

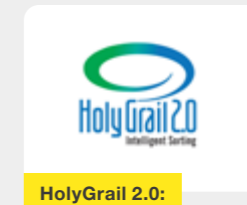
Important projects and collaborations in which Brückner Group companies are involved:



In recent years, the PrintCYC initiative has investigated the influence of printing inks on the recyclability of films. The main goals were cost-effective solutions for a functioning circular economy, high-quality recyclates and an overall improvement in the quality of recycling. As a result of the project, certain printing inks were classified as non-recyclable, while others, e.g. polyurethane-based printing inks, show good recyclability in mechanical recycling.



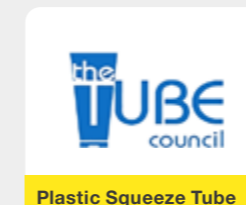
The aim is an open and global standard for the traceability of plastic packaging. With the digital product passport, relevant information is automatically recorded during packaging production and filling (recycling), forwarded through the value chain and made accessible via a corresponding marking (e.g. digital watermarks). In this way, waste sorting systems can identify recyclable packaging and form recycling-friendly, unmixed fractions. This is the basis for obtaining high-quality recyclates and a functioning circular economy. The solution is currently in the pilot phase.



This European project is also about the traceability of packaging for optimised recycling. Largely invisible (printed or embossed) QR codes serve as digital watermarks that provide information about the material composition. In April 2023, an important milestone was reached and the new technology was successfully tested in an industrial environment. A pilot market launch is planned for 2024 in France.



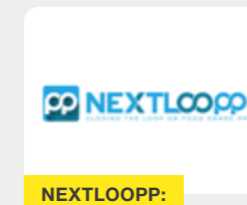
The consortium of associations and companies has set itself the goal of integrating flexible packaging more closely into the circular economy. Among other things, the infrastructure for collecting, sorting and recycling flexible packaging should be established throughout Europe by 2025.



The aim of this American Tube Council project is to develop design guidelines to improve the recycling stream of HDPE (high-density polyethylene) and PP (polypropylene) plastics for tubes as a packaging format. In April 2024, a critical milestone was reached. Data shows that over 90% of toothpaste tubes and over 75% of all HDPE plastic tubes on the US market now have a recyclable design.



Based on the requirements of the PPWR, among others, Brückner Maschinenbau has contributed to a guideline as the basis for a digital product passport, the "Circular Plastics Traceability Guideline," which was published by GS1 Germany in August 2023. The guideline describes how the traceability of plastic packaging can be facilitated by using GS1 standards for identification and data exchange.



Kiefel is an active member of the NextLoopp multi-client initiative. The aim and vision of the project is to create the necessary infrastructure and systems to produce recycled polypropylene for packaging with direct food contact from post-consumer packaging waste and to overcome the current hurdles to the large-scale use of recyclate in food and cosmetics packaging.

Unlike for example metals or glass, plastics recycling is much more complex because there are specific challenges, such as different colours of plastics, material composites or combinations, coatings, labels and printing inks, etc.

An important focus at Brückner in this context is research into “mono materials,” which significantly simplifies the recyclability of plastics, as the product consists of only one type of plastic or the main material is above a minimum percentage specified for effective recycling.

Film coating technologies such as ILC technology (Inline Coating Technology) also play an important role. These special coatings make it possible to achieve the properties required for packaging (especially barrier properties) that were previously only possible using material composites, e.g. compounds with aluminium foil. The thinly coated ILC films are fully recyclable, whereas the composite packaging can usually only be recycled for energy recovery.

Brückner Maschinenbau is also researching the usability of regranulates (recyclate) in film production. This applies to both post-industrial recyclates and post-consumer recyclates. This means that production waste can be regranulated during the manufacturing process and fed back in as raw material; a perfect cycle.

As part of a project funded by the German Federal Ministry of Education and Research Brückner Maschinenbau is also looking into the requirements for post-consumer recyclates in order to be able to use them in the highest possible concentration in various products and packaging. The possible applications are to be demonstrated using a full PE refill pouch with the highest possible recycled content.

Brückner Servtec offers customers the option of retrofitting the existing or newly developed, more sustainable processes described above to machines already in use. As a result, customers not only achieve cost savings and a better ecological footprint but can also meet the increased requirements with regard to recyclable packaging materials. The proportion of such retrofits in the service business is steadily increasing.



Recyclable packaging films thanks to inline coating

With inline coating technology (ILC), a thin, even coating is applied as a primer during the film production process with very little material used. A further treatment step of the film achieves a high barrier property. The final film is fully recyclable thanks to its thin coating. In addition, costly offline coating processes can be avoided.

Together with its customer SRF Limited, Brückner Servtec has successfully retrofitted two film production lines with ILC technology. Dinesh C. Bhatt, responsible plant manager in India, supported by its CEO Mr. Prashant Mera and the COO, Mr. Hari Singh, emphasises in this context:

“The entire project was successfully completed ahead of the scheduled completion date. The improved, inline coated film could be produced on the same day. Thanks to this technology, we are very confident that we will be able to supply recyclable films for the circular economy in the near future.”

Kiefel works together with customers and recycling specialists on various packaging recycling projects

In collaboration with customers and recycling specialists, Kiefel is realising various initiatives to conserve resources through recycling. These include, for example, the establishment of a closed material cycle for PET food packaging in China or the conversion of coffee capsules to easily recyclable polypropylene in the USA and Canada. Aside from that, Kiefel has also developed a beverage cup made of foamed PET, which is not only recyclable in PET cycles but also saves up to 50 percent material compared with conventional cups. Together with its partners, Kiefel has also developed a C-PET light cup for the packaging of hot-filled food. C-PET and C-PET light are sustainable alternatives that can replace PP and PS. (C-)PET offers good barrier properties and is the best polymer material when it comes to recyclability and sustainability, as it is a fully recyclable, food-safe option.

As a manufacturer of state-of-the-art packaging machines, PackSys Global is also committed to the sustainable use of resources and is therefore active in two industry initiatives for a circular economy: the most important goals of the international Tube Circle consortium are material reduction, recyclability through mono-materials (until now, tubes and lids have generally consisted of two different plastics) and the establishment of bio-based plastics. The Plastic Squeeze Tubes initiative, co-founded by PackSys Global, is developing design guidelines with the aim of making tubes recyclable. In order to avoid labels on tubes, technologies for directly printable tubes are also being tested.

In 2023, PackSys won the 2nd and 3rd place at the American Tube Council Award in the category “best process/ components for tubes.” PackSys among others received the award for developing a new process for manufacturing tubes, including labels, from polyethylene (PE) instead of polypropylene. As the new tube is made exclusively from the mono-material PE, it can be fed into the PE recycling loop without the need for time-consuming separation, thus enabling a significant increase in the recycling rate of plastic tubes.



C-PET cups produced on Kiefel machines

PackSys Global also produces systems for cutting and folding bottle caps to produce so-called "tethered caps," which are firmly attached to the bottle. In this way, the company makes a valuable contribution to reducing the amount of plastic waste entering the environment.

Last but not least, the joint venture BB Engineering, with its innovative VacuFil® PET recycling systems, offers a successful combination of gentle fine filtration for high levels of contamination and the creation and targeted regulation of the required viscosity. This enables the system to produce excellent rPET melt quality (rPET = recycled PET) from both post-production and post-consumer waste, thus closing the recycling loop.



Production of PE-based mono-material tubes on PackSys machines



Cooperation for the commercial production of PET caps and closures

Origin Materials, the world's leading CO₂-neutral materials company, and PackSys Global are working together to create the world's first commercial production line for PET caps and closures. PackSys will provide the sub-systems for cutting and folding the caps and closures produced by Origin Materials. This unique innovation will in future enable plastic containers and closures made from a single material (PET) to be recycled via a standardised recycling stream. Until now, plastic closures were mainly made of HDPE and had to be separated from the container and recycled separately. Numerous tests were carried out at PackSys' KREALAB technology centre in Switzerland to develop the solution.

The groundbreaking solution was presented at the NPE2024 (National Plastics Exposition) in Orlando and was one of the highlights of the trade fair.

Sustainable alternatives to plastic

In addition to research into better recycling of plastics and plastic products, the Brückner Group is also working on product solutions made from alternative materials that can replace conventional plastic products. In most cases, these are completely recyclable or compostable. For example, Kiefel offers extensive technology solutions for the production of packaging made from renewable raw materials that can be recycled in the paper cycle or are compostable. This avoids plastic waste from the outset.

Brückner Maschinenbau is researching - also together with its customers - into the use of biodegradable materials as a film base.

When researching alternative materials and processes, the challenge is often to offer innovative solutions that still meet the strict legal requirements, especially in the area of food packaging.

Supporting non-profit organisations to reduce plastic waste

Despite the efforts of the group companies and the numerous collaborations to develop innovative solutions, a large proportion of the annual plastic waste is still not fed into the recycling stream but is instead used for energy recovery, ends up in landfills or, in the worst case in the environment or the oceans.

In order to contribute here that goes beyond technical research, the Brückner Group supports various local and global organisations that are tackling the problem of plastic waste through infrastructure projects, among other things. The projects supported for this purpose often also serve a social purpose.

The most important initiatives supported by the Brückner Group include:

- **ASASE Foundation:**
The ASASE Foundation is pursuing the goal of establishing a circular economy in the Ghanaian capital Accra. Only two percent of household waste is recycled there - the majority ends up on the streets of the metropolis. To this end, the foundation trains women from the region to become entrepreneurs who operate their own recycling plants. The plastic waste is collected, sorted and processed into regranulate, from which new products are made. This gives the women their own source of income for themselves and their families, while at the same time helping to protect the environment with their work.
- **Buy Food with Plastic:**
The initiative aims to achieve a self-sustaining circular economy in its areas of action and organises events in India, Nicaragua and Ghana, where the local population can pay for a hot meal with collected plastic bottles. The bottles are then recycled. There are also plans to open one or more restaurants offering permanent meals in return for plastic bottles, as well as infrastructure projects for the collection of plastic waste in countries such as India.

The Brückner Group supports various local and global organisations that are **tackling the problem of plastic waste**

Resource conservation

As a globally active group of companies, the Brückner Group contributes to the protection and conservation of natural resources and offers a wide range of alternatives to the use of non-renewable raw materials.

Climate and nature conservation safeguard the basis of life and are therefore essential prerequisites for any company that acts responsibly. The Brückner Group also wants to be part of the solution and is therefore committed to resource conservation and climate protection within its sphere of influence.

Conserving resources in the Brückner Group

The companies in the Brückner Group do not generally manufacture their own parts. Instead, qualified suppliers manufacture and deliver the necessary parts and components according to strictly defined specifications.

The materials required for the Brückner Group's production lines and machines are primarily metals such as steel and aluminium (or finished parts made from them) and copper (for the required cable harnesses). These are followed in much smaller quantities by plastics or laminates, oils, greases, chemicals as well as wood, cardboard and paper for packaging and shipping purposes.

At Brückner Maschinenbau and PackSys Global, organisational responsibility for purchasing and materials management lies with the technical management. At Kiefel, on the other hand, responsibility for this area lies with the commercial management.

Even though the materials used in the Brückner Group are not scarce resources, factors such as their efficient use, weight, quality and, last but not least, responsible procurement are central elements of sustainability management. The Supplier Code of Conduct and the purchasing guidelines of the individual companies comprehensively ensure this.

Kiefel is also audited according to the criteria of the sustainability rating agency EcoVadis - including in the area of responsible sourcing - and also received the silver medal in 2023.

Brückner Servtec offers technical overhauls and modernisations for older Brückner Maschinenbau film stretching lines, which often extend the service life of the systems to over 30 years and increase their cost-effectiveness and eco-efficiency.

Thanks to these conversions, valuable resources such as energy or raw materials are also saved in the production process for operating machines. The specialists at Brückner Servtec also make older systems fit for new, recyclable products. Finally, relocating used lines to other countries allows them to be operated profitably and sustainably again.

In order to define these various individual and customer-specific solutions, Brückner Servtec employees inspect the relevant existing systems on site as part of special Process & Line Audits. The same applies to Kiefel's After Sales Service for Kiefel machines and tools.



Regranulate (recyclate) made from biodegradable plastic

In the value chain

The topic of resources and resource conservation plays a particularly important role in the downstream value chain, i.e. with the manufacturing customer.

In this context, Brückner Maschinenbau is primarily pursuing two goals: to further reduce the use of raw materials in film production and to further reduce the energy consumption of the systems. Both goals serve the interests of customers and at the same time protect the environment. Less plastic means conserving resources, less energy consumption means more climate protection.

In addition, Brückner Maschinenbau is working with partners to research the increased use of recycled plastic instead of petroleum-based virgin material. To this end, a study on the use of recycled materials in film production was carried out in 2023. The petroleum-based raw material is responsible for over 70% of the CO₂ footprint of a packaging film in film production (polypropylene film). The study shows that the use of 30% recycled material can reduce total CO₂ emissions by 20%, which means a reduction in CO₂ emissions of 4.4 tons of CO₂ per hour of film production for an average film stretching system.

A few years ago, Kiefel expanded its material expertise and now offers material know-how and technologies for the production of packaging made from natural fibres in addition to turnkey solutions for the processing of classic, bio-based or recycled plastics. The diverse end products, which are created using fibre thermoforming technology, are made from renewable raw materials, mainly cellulose, plant fibres or recycled materials such as wastepaper. They can therefore be a biodegradable, recyclable or even compostable alternative to conventional packaging - depending on the application.

PackSys Global offers its customers machines for the production of thin, PE based mono-material tubes, which can be used to replace extrusion blow moulded plastic bottles which enables up to 40% material savings. In addition, using NEOSeam technology a tube with no visible overlap can be produced which allows 360 degree printing without the need for additional labels, thus offering the same qualities as using an extruded tube, the most common packaging for cosmetic products.



Products made from natural fibres

Kiefel enables its customers to process alternative materials, such as natural fibres, in addition to plastic. The NATUREFORMER KFT 90 can be used to produce packaging from renewable and biodegradable raw materials or plant residues - with the highest possible energy and resource efficiency. The machine forms a thin layer of fibres dissolved in water into products such as packaging trays, beverage lids or capsules, for example for packaging snack food, frozen food, margarine or coffee. The NATUREFORMER KFT machine series had already made it into the finalists of the German Sustainability Award 2022. The energy-optimised advanced version won the gold award of the German Packaging Award in 2023.

Climate protection

Despite decades of research into its causes and into alternative energy supply concepts, climate change is one of the greatest challenges of our time and is also a top priority for the Brückner Group.

In order to implement the international commitments from the 2015 Paris Climate Agreement and the European Union's Green Deal, the burning of fossil fuels must be stopped as quickly as possible. This is because the greenhouse gas carbon dioxide (CO₂) produced when these fuels are burned is the main cause of climate change.

In order to reduce greenhouse gas emissions, the Brückner Group is reducing energy consumption at its sites. On the other hand, at the product level, they are researching improvements to systems, machines and services, new systems and machines for customers, resource-saving use of oil-based plastics and alternative raw materials.

Energy management at the sites

Energy consumption and climate change are closely linked - at least as long as energy is being generated from fossil sources such as coal, oil and natural gas. Therefore, the Brückner Group is gradually converting all its worldwide locations to a supply of renewable energy. For example, four sites already produce a significant proportion of the electricity they need using their own photovoltaic systems. Saving energy also plays an important role at all locations.

The respective management teams have overall responsibility for energy management in the Brückner Group companies. Kiefel GmbH has already had its energy management system certified in accordance with DIN EN ISO 50001. At Brückner Maschinenbau GmbH, the management system is due to be introduced by the end of the year, which means that around two thirds of the Group's energy consumption will be monitored using energy management systems. The chapter on "Environmental site and mobility management" provides an overview of the key figures relevant in this context as well as the specific activities at the individual company locations.

Energy management along the value chain

Compared with the relatively low energy consumption at the Brückner Group's own sites, energy consumption at customers' sites plays an even greater role in the use of machines manufactured by Brückner Group companies.

For many years, research and development activities at the four innovation centres (see page 21) have focused on energy efficiency. This is demonstrated not least by the fact that Brückner Maschinenbau has succeeded in cutting the power consumption of its lines and machines by half on average since 2000.

Developments to increase energy savings on the systems and machines produced by the group companies are aimed at continuously reducing both thermal and electrical energy consumption. One example of this is efficient heat recovery systems for film stretching systems, which can significantly reduce energy consumption not only for new systems, but also as a retrofit option for existing systems. The majority of BOPP (biaxially oriented polypropylene) lines are now already supplied with heat recovery systems.

The constant development towards wider lines with higher throughput rates is also considerably reducing the specific energy requirements for film production.

The energy monitor implemented in Brückner Maschinenbau's systems displays information on consumption in real time and thus helps to identify potential savings. Sophisticated assistance systems also offer comprehensive support in operating the system and thus also ensure more efficient production and optimum film quality. In addition, there is intelligent energy distribution for the electrical drives of the respective systems, which also can make a significant contribution to their energy-efficient use.

Last but not least, the improved energy efficiency of purchased (standard) components such as motors also leads to a steady reduction in the energy consumption of production facilities.

All of these innovative approaches enable customers to manufacture their products with significantly lower energy consumption, a smaller CO₂ footprint and, last but not least, lower costs.

Our contribution to the low-carbon economy

In recent years, the manufacture of lines for the production of technical films has played an increasingly important role in Brückner Maschinenbau's product portfolio compared to packaging films. Many of these special films are used in new technologies that contribute to the so-called "low-carbon economy." For example, companies use Brückner manufacturing lines to produce special films for solar systems (solar backsheets) and - to an ever-increasing extent - battery separator films for use in lithium-ion batteries for electric vehicles. The trend towards the use of such special films has become more consistent in recent years, with Brückner Maschinenbau making a valuable contribution to a climate-neutral world.

The company is also working with its partners to research solutions for using recycled plastics or renewable raw materials as an alternative to the use of petroleum-based plastics. In many cases, this can significantly reduce the CO₂ footprint of products manufactured with the machines and systems of the Brückner Group.

CO₂ footprint

In the 2020 reporting year, the CO₂ footprint (Corporate Carbon Footprint - CCF) of the Brückner Group was calculated for Scope 1, 2 and selected Scope 3 categories for the first time. In many cases, the basic data on which this calculation was based was still determined using estimates (e.g. for data from the platform companies). In addition, the financial year was rather atypical due to the effects of coronavirus (e.g. there were hardly any business trips). 2023 saw the introduction of a group-wide ESG software to record key sustainability figures, which also includes an automatic calculation of the carbon footprint - based on data such as energy consumption, emissions factors, etc. From the 2022 financial year, the basic data relevant to the carbon footprint are recorded annually via the ESG software for all Brückner companies included in the reporting scope (see page 11). The software then calculates and consolidates the company-specific CO₂ footprint from the sum of the recorded data.

Calculation methods: The Brückner Group's CO₂ data is calculated on the basis of and in accordance with the requirements of the GHG Protocol, considering the "Operational Control" principle. This means that Scope 1 and 2 emissions include sites, facilities and vehicles that the company owns or controls. Emission factors from the UK Department for Environment, Food and Rural Affairs (DEFRA) and the Ecoinvent database (version 3.1) are used to calculate the CO₂ values. All emission sources to be taken into account according to the Kyoto Protocol are included. The resulting CO₂ values are expressed in CO₂ equivalents. The calculation of the Scope 2 value is based on market-based emission factors. This means that, where possible, the actual energy mix of the respective electricity provider for the location is used. Country-specific average factors were only used for India and China.

Expansion of Scope 3 accounting: not all relevant categories are currently reported in Scope 3. However, an analysis of all Scope 3 categories was carried out in 2023 to determine their relevance and materiality for the Brückner Group. At the time of reporting, category 1 "Purchased Goods and Services", category 9 "Downstream Logistics" and category 11 "Use of Sold Products" are not yet included. Categories 3-7 are reported. All other categories are not relevant or not material for the Brückner Group - see overview in the table on the next page. In the next sustainability report, Brückner will report on all Scope 3 categories relevant to the Group.

Development of the CO₂ footprint:

The following table shows the development of the Brückner Group's CO₂ footprint from 2022 onwards. A comparison with 2020 is no longer made for the reasons mentioned before.

Brückner Group's CO₂ emissions

(in tons of CO₂ equivalents)

	2022	2023
Scope 1	2,531	2,490
Scope 2	2,879	4,690
Scope 3	14,144	48,839
Category 1: Purchased Goods and Services	N/A	Calculation outstanding
Category 2: Capital Goods	N/A	N/A
Category 3: Fuel- and Energy-related Activities	1,373	1,149
Category 4: Upstream Transportation/Distribution	893*	32,349
Category 5: Waste generated in operations	215	222
Category 6: Business Travel	10,419	14,170
Category 7: Employee Commuting	1,244	950
Category 8: Upstream Leased Assets	N/A	N/A
Category 9: Downstream Transportation/Distribution	N/A	Calculation outstanding
Category 10: Processing of Sold Products	N/A	N/A
Category 11: Use of Sold Products	N/A	Calculation outstanding
Category 12: End of life Treatment of Sold Products	N/A	N/A
Category 13: Downstream Leased Assets	N/A	N/A
Category 14: Emissions from Franchises	N/A	N/A
Category 15: Emissions from Investments	N/A	N/A
Gesamt Scope 1-3	19,553	56,020

2022 only inter-plant transport included under "Upstream Logistics"

Explanation of deviations 2023 vs. 2022: in 2023, Scope 1 emissions were reduced slightly compared to 2022, while Scope 2 and 3 emissions increased.

In Scope 1, lower gas consumption, including at Kiefel (approx. 30% reduction) and at PackSys, led to lower Scope 1 emissions from natural gas (see also the chapter on "Environmental site and mobility management"). In contrast, in 2023 business trips with company-owned or leased vehicles increased sharply across the Group due to increased business activities.

There are several reasons for the increase in Scope 2: firstly, several new locations were included in reporting for the first time in 2023, such as the new location in the USA of Brückner Group USA, including the Customer Innovation Centre, and the location in Thailand of Brückner Group Asia-Pacific. On the other hand, the emission factor of the electricity purchased deteriorated at some locations, e.g. in China and at the Siegsdorf site. Extensive measures were already implemented here last year, and resolutions were passed to drastically reduce Scope 2 emissions in the coming years (see the chapter on "Environmental site and mobility management").

The increase in Scope 3 is mainly due to increased travel activity as a result of a general increase in business activity (e.g. more machine commissioning at Brückner Maschinenbau). This effect is primarily reflected in category 6: "business travel." The comparative year 2022 was also partly characterized by travel restrictions due to the corona pandemic.

Finally, all data required by the GHG Protocol for Category 4 - Upstream Transportation was reported and consolidated for the first time. Previously, this category only included freight between Brückner companies. This category now includes all freight from suppliers to Brückner Group companies, within the Group and freight organized and paid for by Brückner Group companies, including freight to customers.

Our commitment to climate protection

The companies in the Brückner Group have been working for many years on measures to reduce energy consumption and other ways to reduce greenhouse gas emissions.

In addition, at the beginning of 2024, the group management adopted official climate targets for the first time. The nature and scope of these targets are based on the ambitions of the Paris Agreement to limit global warming to 1.5 degrees and follow the requirements of the Science Based Targets Initiative.

Accordingly, the Brückner Group is committed to reducing its annual absolute Scope 1 and 2 emissions by 50% by 2030, based on a base year of 2023. The Brückner Group also plans to reduce Scope 3 emissions to the extent necessary by 2030 in accordance with the requirements of the Science Based Targets Initiative. The main measures to achieve CO₂ savings are the switch to renewable energies for electricity supply, the gradual switch to CO₂-neutral vehicles in the fleet and the introduction of extensive energy efficiency measures throughout the company.

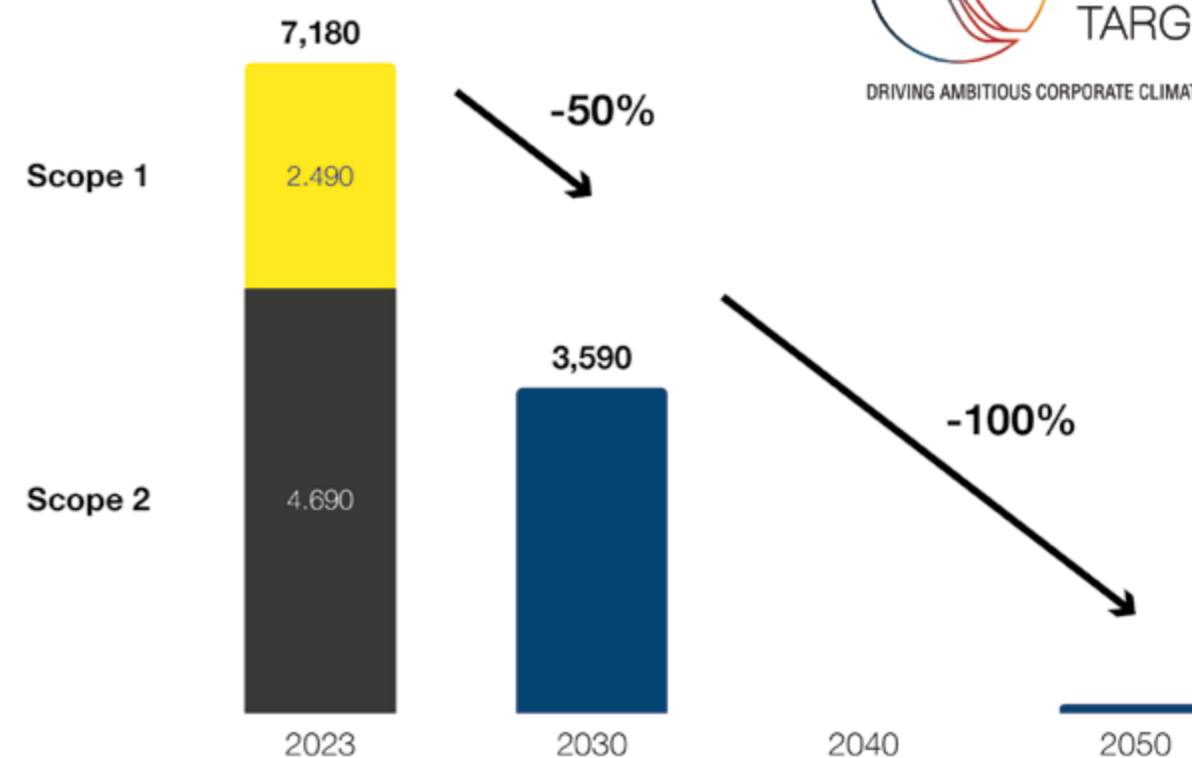
A detailed CO₂ transition plan with the necessary annual reductions up to 2030 has already been defined and agreed with the group companies in order to achieve those targets.

In the long term, the Brückner Group is also aiming for net-zero emissions for Scope 1 and 2 by 2050.

In Scope 3, the focus is on reducing CO₂ emissions in the context of the operation of the production lines and machines manufactured by the Brückner Group by customers over their entire service life (Category 11: use of Sold Products). This goal is achieved, for example, through the increased use of renewable energies by customers or by increasing the energy efficiency of the systems and machines.

For its climate targets up to 2030 ("near-term targets"), the company management has submitted an official commitment to the Science Based Targets Initiative (SBTi), which can be viewed on the initiative's website.

Brückner Group climate targets Scope 1+2 (in tonnes CO₂e)



Environmental site and mobility management

High environmental standards apply at the Brückner Group's sites - from waste management, to energy and emissions management, biodiversity protection and for water management. The management of goods and employee mobility also plays an important role.

The companies of the Brückner Group examine all factors in the entire company process to determine in which areas optimisations can be implemented: the spectrum of measures ranges from simple things such as waste separation in the offices to complex technical solutions for systems and machinery. Depending on the company, the respective site management is responsible for the organisation.

Energy supply at the sites

Buildings are an important environmental factor in the use of electricity and heat. In principle, sustainable energy concepts are being considered for all newly constructed or rented buildings and halls and the installation of photovoltaic systems is being promoted. At four company sites - in Siegsdorf, Topolcany, Rüti and Rayong - part of the electricity requirement is now covered by self-produced solar power.

At the Siegsdorf site of Brückner Maschinenbau, Brückner Servtec and Brückner Group SE, employees work in modern buildings that meet the latest energy and environmental standards in terms of thermal insulation and energy supply in accordance with the Energy Saving Ordinance. The site relies on decentralized energy generation with its own energy-optimized cogeneration heat and power plant. In addition, photovoltaic systems were put into operation on the parking decks in spring 2024, with an installed capacity of 505 kWp. Further photovoltaic installations are planned for other buildings in the future. An energy management system in accordance with ISO 50001 is also currently being introduced for Brückner Maschinenbau.

Over the past two years, Kiefel has implemented extensive measures to save electricity and thermal energy at its Freilassing site. In the production areas, the HQL and fluorescent lamps that were previously used (over 100 lamps) were replaced with LEDs including motion detectors. The roof renovation and roof insulation, which began in 2023, had a significant positive impact on thermal energy consumption. All of these measures led to natural gas savings of around 30% at Kiefel in 2023 compared to the previous year. The company is ISO 50001 certified at the Freilassing site.

The PackSys Global site in Rüti (Switzerland), which opened in 2021, was built with consistent consideration of sustainability criteria. For example, Cobix hollow blocks were used to insulate the building, which helped to significantly reduce the amount of concrete required. A photovoltaic system on the roof covers up to 70% of the electricity required through 1,500 solar panels. The remaining electricity requirement is covered by purchasing renewable electricity, making the site's entire power supply 100% climate neutral.

Energy efficiency is one of the most important environmental issues at the sites

And a ventilation system in accordance with the Swiss Minergie standard ensures consistently clean air in all rooms. The building also has a central cooling water system and an intelligent lighting system, which help to save energy in the long term.

The newly built logistics hall of Brueckner Slovakia at the Topolcany site was also equipped with a photovoltaic roof system, which guarantees the complete power supply of the new hall with CO₂-neutral electricity.

The Brückner Group Asia-Pacific can also cover a large part of its electricity requirements at the new site in Rayong with self-produced solar power.



Solar power at the new Brückner Group site in Rayong, Thailand

The Brückner Group Asia-Pacific is also moving with the times: for the new office and production site in Rayong, Thailand, which opened in November 2023, the company has planned to supply the electricity using self-produced solar power. Since December 2023, a large part of the daily electricity requirements for the 16,300 m² site can be covered by the photovoltaic systems installed on the parking deck over an area of almost 500 m². On sunny days, up to 70% of the electricity required can be produced in a climate-neutral manner

The following table shows the development of the Brückner Group's energy consumption in 2022 and 2023.

Energy consumption of the Brückner Group (in MWh)

	2022	2023
Electricity consumption	13,570	13,700
Heat energy consumption	8,510	7,821

From 2022 to 2023, the Group's total electricity consumption remained roughly constant despite the growing number of employees. Per capita electricity consumption fell by 4%. At the same time, the Group recorded a sharp reduction of 8% in its heating energy consumption (mainly from natural gas). This is primarily due to the aforementioned optimisation measures at Kiefel. Per capita consumption of heating energy was even 13% lower year-on-year.

Waste management

When it comes to waste, with regards to the Group's own sites only a marginal amount of optimisation is necessary thanks to the generally low volumes of waste. Office waste and plastic waste are the main types of waste generated during experimental or test processes. The amount of waste created during machine pre-assembly is also extremely low.

The Brückner Group attaches great importance to recycling. For this reason, the Group's major company sites have their own modern recycling centre for collecting and sorting waste in close cooperation with various waste disposal companies. In particular, the plastic waste generated during customer and development tests is taken over and recycled by certified recycling companies.

Kiefel has various certifications in the field of waste management and recycling in Freilassing. In 2023, significantly less waste was generated than in the previous year, e.g. over 30% less paper waste, 44% less metal waste, 23% less wood waste and 40% less residual waste. Overall, this corresponds to just under 180 tons less waste than in the previous year. Group-wide, waste volumes in 2023 remained largely constant compared with the previous year due to the new or expanded sites in Thailand and the USA.

In this context, the Group's employees pay particular attention to the responsible handling of waste of all kinds. For example, plastic bottles for water are collected daily at Brueckner India and donated to the charitable initiative "Bottles for Change." This initiative recycles the bottles and processes them into new products.

The following tables show the volumes of waste for the Group, broken down by type of waste and disposal method.

Waste volumes by type of waste (in tons)

	2022	2023
Total waste	1,996	2,018
Non-hazardous waste	1,933	1,927
Hazardous waste	63	91

Waste volumes by disposal type 2023 (in tons)

	Total waste		Non-hazardous waste		Hazardous waste	
In total	2,018	100%	1,927	100%	91	100%
Recycling	968	48%	968	48%	0	0%
Processing for reuse	51	3%	39	2%	13	1%
Other recovery/recycling processes	211	10%	160	8%	51	3%
Incineration (with energy recovery)	300	15%	284	14%	16	1%
Incineration (without energy recovery)	398	20%	397	20%	2	0%
Landfilling	62	3%	53	3%	9	0%
Other disposal processes	27	1%	27	1%	0	0%

In 2023, 61% of the Brückner Group's waste was reused or recycled, whether through recycling or various processes for treatment, recovery or recycling (excluding incineration). Only a small percentage of 3% ended up in landfills.



Recycling centre at Kiefel in Freilassing

Water management

At the Brückner Group, water is mainly used in office buildings, e.g. in sanitary facilities, office kitchens and other areas. Small quantities of water are also used for cleaning machine parts during assembly, as a medium in the closed cooling circuits and cooling towers of the test lines and for cleaning the chain clips for film stretching systems.

The Brückner Group companies only use water from municipal water supply networks. Accordingly, the wastewater is also discharged into the municipal sewer system. This generates almost the same amount of wastewater as was previously removed. This wastewater essentially corresponds to normal household wastewater and precipitation. The wastewater pre-treatment regulations are observed in the catering areas. The respective site management is responsible for water management.

Around 20% of water consumption is attributable to areas with increased water stress (locations in India, Thailand and China). This evaluation is based on the Aqueduct Water Risk Atlas of the World Resource Institute, which identifies locations with high or very high water stress.

In principle, all company locations pay attention to the responsible use of water as a resource. Water consumption decreased across the Group in 2023 compared with the previous year, despite an increase in the number of employees and site expansions.

Water consumption of the Brückner Group (in m³)

	2022	2023
	31,813	31,071

Logistics

The transportation of goods is reflected in the CO₂ footprint (Scope 3) of every company. For the pre-assembly and final assembly of production lines and machines, various freight routes are required for the transportation of components by water, air and land. The group companies organise and finance a large proportion of these transports.

In 2023, the individual group companies calculated their Scope 3 emissions from the transportation of parts and components for the first time in accordance with the requirements of the GHG Protocol for Scope 3, Category 4 (upstream logistics) (see the chapter on “Climate protection”). All transports from direct suppliers to the Brückner Group (inbound logistics) and all transports organized and paid for by the Brückner Group companies were evaluated. This includes transports between individual group locations, transports to customers or deliveries from suppliers to customers (outbound logistics) organised by the Brückner Group. All types of transportation, from ship and truck to air freight, were taken into account. The calculation was based on ton-kilometres.

The next step in this context is to use the data obtained to better understand the transport emissions caused and to identify optimisation opportunities.

Every company is already trying to reduce the negative environmental impact of logistics as much as possible and cut transportation costs. Brueckner Slovakia, for example, has noticeably reduced its transportation costs by adapting its site-specific waste concept.

In future, **transport emissions** will be recorded **annually** and **analysed** with regard to optimisation potential

Biodiversity

The Brückner Group considers global biodiversity to be an invaluable resource and an asset worth protecting. However, the global and local effects of human activity have led to a continuing reduction in biodiversity.

The main effects of the Brückner Group's business activities on biodiversity are generally of an indirect nature and are more likely to be found in the value chain - in the extraction of raw materials but also in the improper disposal of plastic waste.

At the company's own sites, potential impacts on biodiversity arise, for example, from surface sealing or emissions, which are monitored as part of the company's environmental and site management. It should be noted that none of the Brückner Group's sites are located in or adjacent to protected areas with a high biodiversity value. The respective management teams of the group companies are responsible for the issue of biodiversity.

Within the scope of their own area of influence, the group companies try to create good conditions for the conservation of species. Kiefel has planted native trees and shrubs on the company premises in Freilassing, thus providing a variety of animals with suitable habitats. In Siegsdorf, the available green spaces are actively maintained and the sealing of surfaces is avoided as far as possible. In addition to extensive green verges on the campus, a meadow for bees was also created to provide the resident insects with more stable living conditions. A bee hotel was also set up at PackSys Global's Rüti site.

Other air and water emissions

No harmful substances are emitted into the air (e.g. SO_x and NO_x emissions) or water (nitrates, phosphates, chemical or biological oxygen demand) as part of the business activities of the Brückner Group companies.

Business travel and commuter traffic

The companies of the Brückner Group regularly collect information on the distances their employees travel to work and the modes of transport they use for this purpose in accordance with the relevant data protection guidelines. It has become apparent that many employees have switched to lower-CO₂ modes of transportation in recent years. For example, more and more employees are using electric or hybrid vehicles instead of combustion engines. In 2023, this doubled the amount of electricity used to charge electric cars at the Siegsdorf site alone. Due to the strong demand, the company significantly increased the number of e-charging stations from 14 to 39 charging stations. Brückner supports the switch to bicycles by offering special conditions for leasing a bike with its “job bike” initiative.

Employees at Kiefel also have the opportunity to charge their e-cars at the company's own charging stations. This creates an incentive for employees to switch to climate-friendly electric vehicles.

Many PackSys Global employees measure the distance they cycle to work every day and use their results to take part in a nationwide challenge on the Swiss “Bike to Work” platform. This regularly recognizes the participants with the greatest CO₂ savings.

In addition to cars with normal combustion engines, e-vehicles are also available to employees in the vehicle pool. Many company cars are now equipped with hybrid or electric drives. Employees are also encouraged to form car pools for business trips.

Wherever possible and reasonable, meetings and workshops are held as part of climate-friendly video conferences. Air travel is assessed according to necessity.



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The Siegsdorf site has roughly **tripled** the number of its **e-charging stations**

Social



Social and regional commitment

As an internationally active group of companies, the Brückner Group assumes social responsibility that goes far beyond its own employees. This is reflected in its social commitment, for example in the form of donations and sponsorship for charitable organisations as well as in the voluntary work of employees, corporate volunteering.

Social and regional commitment is in the hands of the group companies in order to account for the regional and cultural differences on site. Responsibility for the corresponding activities lies primarily with the respective management. The individual companies rely on established partners and organisations across the board to make their social commitment as targeted and effective as possible.

Various specialist departments are responsible for implementing the wide range of measures - above all marketing and corporate communications.

A large part of the social commitment takes the form of sponsorship and donations but also themed campaigns, for example in the area of environmental protection or education, at various Brückner Group locations.

All corporate units support regional clubs and associations with donations in cash and in kind, for example for schools, financially disadvantaged people and social institutions, educational projects and the purchase of equipment or jerseys for sports clubs. Cultural initiatives are also supported.

For this purpose, the companies are continuously increasing their donation budgets.

Regional responsibility

For more than 60 years, the Brückner Group has been rooted in the regions where its sites are located. The group companies are among the most important training companies and employers in their respective regions. Local ties form the foundation of the medium-sized family business and characterize the long-term and trusting cooperation.

Social and regional responsibility are important cornerstones of Brückner's corporate culture

The topic of "regional responsibility" is managed separately by the companies of the Brückner Group in order to be able to respond precisely to the circumstances of the respective region. The overarching principle is to strengthen business relationships within the region. These range from cooperation with agencies, photographers and caterers to service providers of all kinds.

For example, Brückner Maschinenbau, Brückner Servtec, Kiefel and PackSys Global pay particular attention to regional companies when awarding building management contracts. The canteen at the Siegsdorf site, where Brückner Maschinenbau, Brückner Servtec and Brückner Group SE are based, sources certified organic food from the region.

Social commitment in various areas

Cooperation with educational institutions: the individual companies in the Brückner Group attach great importance to close cooperation with a large number of different educational institutions. These cooperations extend across numerous locations.

For example, Kiefel, Brückner Maschinenbau and Brückner Servtec organise visits from school classes at the Siegsdorf and Freilassing sites. These range from primary school classes to high school graduates. During their visit, the pupils not only tour the campus, including production but also learn lots of interesting facts about plastics and natural fibres as well as the “Yes, we care” initiative.

In order to inspire girls and boys in particular to pursue technical professions, the company regularly opens its doors to school classes and young people from the region, e.g. as part of Girls’ Day, MINT-Holiday Express or for a visit to the “M&E-Infotruck” of the employers’ association of the metal and electrical industry.

Cooperation with local universities also results in a variety of event formats in the form of guest lectures, company tours, project work and internships offered by the group companies. This form of cooperation is well received and is an important lever in attracting future specialists.

Kiefel also provides selected colleges and universities, e.g. Rosenheim, Stuttgart or Maine (USA), with laboratory machines (NATUREFORMER KFT Lab) for research purposes on the subject of natural fibres.

A particular highlight of the collaborations initiated by the Brückner Group with educational institutions in 2023 was certainly the visit of a group of Argentinian students to the Siegsdorf campus. Colleagues from Brückner Servtec gave them a well-founded and practical insight into the “world of film stretching.”

Charity and donation campaigns: the Brückner Group companies and their employees are actively involved in numerous, primarily regional, charitable activities. For example, the Brueckner Group Asia-Pacific regularly supports socially disadvantaged people. The annual Children’s and Elderly’s Day campaigns include donations in kind and money. Numerous children are not only happy to receive snacks and sweets but also toys, stationery and school kits.

Particularly noteworthy is the awarding of scholarships, financed by employees, to children from financially disadvantaged backgrounds so that they can successfully complete their schooling.

The Brueckner Group India cooperates closely with the Akshar Bandh Foundation, which was co-founded by a colleague. The foundation supports schools in rural areas in particular, which often have limited human and material resources. By providing books, computers, projectors and other equipment for these schools, the Aksharbandh Foundation creates a framework for improved educational opportunities in rural regions.

Specifically, several colleagues, some of whom are involved in the foundation, brought discarded but technically flawless computers to a rural school almost 300 kilometres away.



130,000

CHF 130,000 was achieved
by the Swiss team
Rynkeby with the participation
of Packsys



Kiefel heart projects

One of the key points of Kiefel's sustainability approach is social responsibility, which goes beyond the company's own employees. “Last year, we introduced the “Heart Project” campaign in Freilassing to underline our social responsibility,” explains Thomas Halletz, CEO at Kiefel. “The campaign was so well received that we extended the format to all three company locations this year and will continue to do so in the future.” As part of the campaign, Kiefel colleagues in Freilassing, Micheldorf (Austria) and Sprang-Capelle (Netherlands) were able to suggest charitable projects or organisations that they are close to and that they themselves are committed to. From all the submissions the respective management teams at all locations drew by lot three “projects close to their hearts.” “With this campaign, we want to support important regional and social causes in particular and at the same time recognize the voluntary commitment of our employees outside of work,” adds Halletz. Every Kiefel site donated to each winning project. Representatives of the associations and the employees symbolically accepted the cheques at various celebratory events.

The Brueckner Group USA helped with a campaign by the Gather organisation. This organisation offers hot meals to hungry people, making their often difficult and deprived everyday lives easier. As part of this initiative, the team supported the Gather organisation in sorting and organizing food.

PackSys Global organized a “soup day” together with the Swiss Food Bank. In addition, the Swiss team Rynkeby raised a donation of CHF 130,000 thanks to the active participation of PackSys Vice President Thomas LeFevre. Team Rynkeby is an initiative to promote childhood cancer research. As part of the campaign, LeFevre cycled the entire route from Zurich to Paris.

Kiefel has set up a standardised and transparent donation management system and supports various social, educational and environmental causes all year round. In addition, the company's own employees can also suggest their favourite regional projects. Three of them will be drawn at random. Since 2023, the “Kiefel Heart Projects” fundraising campaign has been expanded to include locations in Austria and the Netherlands.



Waste collection campaign by the Brueckner Group Slovakia in Topolcany

Actions in the area of environmental protection and nature conservation: the Brückner Group companies make a valuable contribution to the environment through numerous initiatives and partnerships, particularly in the area of waste reduction and recycling management.

In 2023, the Brueckner Group USA organized an internal waste collection campaign in which employees cleaned up construction waste around the site. Later in the year, the company cooperated with the environmental protection organisation FLIP. As part of this collaboration, committed colleagues from the Group carried out a waste collection campaign in the local community. They collected almost a quarter of a ton of waste on the Dover Trail.

Brueckner Slovakia also took part in a municipal initiative to beautify and clean up the area around the town of Topolcany. The company also covered the costs of the garbage bags and gloves used in this campaign.

The Brueckner Group India is participating in the Bottles for Change campaign. The aim of this is to teach people how to handle plastic properly. To do this, local employees separate and collect their plastic bottles and hand them over to Bottles for Change. The collected plastics are sorted, shredded into flakes and then processed into new products

such as fabrics, handbags, blinds and other useful items. PackSys Global is working with regional art schools on an initiative to reuse samples and surplus stock and make them available to students for creative art projects. The benefits of this partnership are clear for all involved: students receive free working materials with which they can get creative. PackSys Global contributes to reducing the amount of waste and thus promotes the process of upcycling raw materials. Of course, this also means conserving resources, as fewer materials have to be produced for the students at the participating art schools.

In addition to its commitment in the local area, Brückner also supports various international non-profit organisations that are primarily dedicated to waste reduction and the promotion of the circular economy. These initiatives usually combine the environmental benefit - the collection of plastic waste - with a social aspect - a monetary donation or the donation of a hot meal in return for the collected waste, see the chapter on "Circular economy."

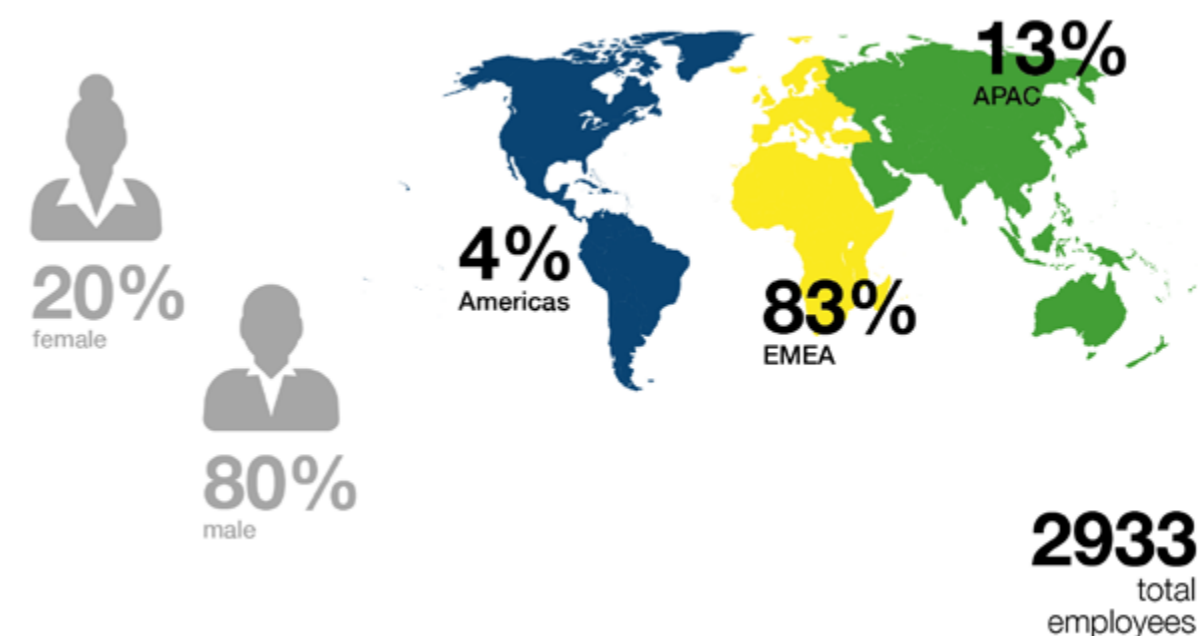
Fair conditions for employees

For the Brückner Group, its employees and their commitment are the most valuable resource on which the company can build. Their know-how and their personalities make the Brückner Group what it is.

Personnel structure of the Brückner Group

The Brückner Group employed 2,933 people at the end of 2023. This includes all people with an existing employment contract as of the reporting date, either full-time or part-time, and also includes employees in apprenticeships.

Gender and regional distribution



Worldwide, the proportion of female employees was 20% at the end of 2023, an increase of 2 percentage points compared with the previous year. The proportion of female employees in the top management level and among all managers remained unchanged.

In terms of age distribution, the 30–50-year-old group represents the largest age group at 54%, followed by those over 50 at 24%.

Distribution by gender

	2022	2023
Upper management level		
Female	25 %	25 %
Male	75 %	75 %
All management levels		
Female	13 %	13 %
Male	87 %	87 %

In each of the two years of the reporting period, around 500 employees joined the Brückner Group companies. Of the established companies, Brueckner Slovakia's number of employees grew the most, with an increase of 26%.

The fluctuation in the Brückner Group was 10% in 2023. (Number of resignations in relation to the total number of employees).

Transparent compensation policy

At the Brückner Group, fair remuneration in line with the market is an essential prerequisite for individual performance. Regular salary benchmarks, participation in the company's success and individual performance bonuses are therefore an integral part of the compensation policy.

Employees receive feedback on their performance at least once a year in their performance review and discuss opportunities for professional and personal development with their manager.

The Brückner Group is committed to the principle of "equal pay." The basic salary is based on the duties and responsibilities of the respective position. The professional experience and training relevant to the position are also used as criteria. Some Kiefel companies are bound by collective agreements or are based on collective agreements - which means that many regulations and benefits already exceed statutory minimum standards. Depending on the tasks and responsibilities involved, jobs are assigned to pay groups that are defined by collective agreements and can be viewed by the public. Performance-related bonuses are possible depending on the company and the assessment of personal commitment.

Salary analyses are carried out regularly in the Brückner Group companies, either across all functions or for specific roles. The aim is to ensure a fair and market-oriented salary structure.

Distribution by age

	2022	2023
Employee age structure		
< 30 years	22 %	22 %
≥ 30 < 50 years	53 %	54 %
≥ 50 years	25 %	24 %

In the 2023 financial year, for example, Brückner Maschinenbau GmbH, Brückner Servtec GmbH, Brückner Group SE, PackSys Global AG and Brückner Group India Ltd. took part in external salary surveys.

Employee representatives

Employee representative bodies have been established at Brückner Maschinenbau, Brückner Servtec and Kiefel in Germany. These bodies also exist at PackSys Global in Switzerland, at Kiefel Packaging Austria and Kiefel Packaging in the Netherlands and at Brückner Group Slovakia.

Depending on the legal framework in these countries, the employee representatives are consulted on personnel-related issues and joint regulations are agreed. As a result, the individual group companies often have different local guidelines or works agreements, for example on salary classification, working hours and models or other benefits.

A European employee representative body was also set up as part of the transformation into an SE (Societas Europaea) under company law in 2023.



13 %

proportion of women across all management levels

Flexibility and family friendliness

The Brückner Group's credo is to think and act long-term and with foresight. This also applies to its employees. Employees therefore enjoy a high degree of freedom and flexibility in their everyday work. In order to make the working environment attractive and motivating, the group of companies relies on spacious company premises and modern and ergonomic workplace equipment.

In order to accommodate the many different life circumstances of employees, many companies in the Brückner Group offer flexible working hours. There is also the option of mobile working.

At the Siegsdorf site, the campus canteen provides all employees of the companies based there with high-quality food. In addition, there has been a daycare centre on the company premises for more than 30 years, which was extensively expanded in 2023 and is available to children of employees as well as children from the Siegsdorf community.

Last but not least, various employee and family events are held throughout the year, with a wide range of leisure, play and entertainment activities.





Packsys "Future day"

Diversity and equal opportunities

The Brückner Group is expressly committed to respecting human rights in its Code of Conduct and in its Declaration of Principles on Corporate Due Diligence. The Brückner Group Policy Statement - compliance with human rights and environmental duties of care - is binding for all group companies. The company website provides an overview of the basic principles and guidelines that should guide the conduct of employees towards each other and third parties. This also includes the topics of equal rights and anti-discrimination, as well as diversity and equal opportunities. No one may be discriminated against on the basis of their ethnic origin, gender, religion or ideology, disability, age, sexual identity or for any other reason.

The objectives of diversity management include increasing diversity within the company, achieving greater internationality and promoting women, particularly in the areas of technology and management. To this end, the Brückner Group is committed to equal opportunities through transparent HR processes. Here, too, the Code of Conduct provides orientation as a central guideline.

Living diversity in the company starts with future career starters. For example, "Girls' Days" are held at many locations every year, where schoolgirls can get an idea of the diversity of technical professions and possibly become interested in an apprenticeship in technology. In 2023, PackSys Global once again organized the "National Future Day," where young people can get to know professional fields that are traditionally underrepresented among their gender.

Intercultural environment

As of 31.12.2023, the Brückner Group employed people from 44 nations across the entire Group. At Kiefel GmbH alone, 28 nationalities work together to support customers and partners from all over the world in the successful implementation of their projects and tasks.

In 2022, several projects and initiatives were launched to sustainably increase the intercultural skills of employees in particular. As part of systematic succession planning, Brückner also paid greater attention to raising employee awareness in the context of diversity and equal opportunities. The development of these skills is also a key learning component of the "Global Connect" management development programme, which is aimed at junior managers from all group companies and promotes cooperation in an international context.

Training and further education

The Brückner Group attaches great importance to training and further education. All companies offer a wide range of company-specific training and further education opportunities as well as group-wide learning opportunities. In terms of content, these range from vocational training to communicative and intercultural training to systematic management development.

Personnel development

As with its products, the Brückner Group also has high quality standards when it comes to personnel development. Structured training, individual onboarding of new employees and cross-company development opportunities open up a wide range of options for employees. The Brückner Group sees personnel development primarily as a management task. The Human Resources department provides the corresponding concepts and the necessary learning infrastructure.

Training and further education opportunities currently include:

- various entry opportunities for young adults: vocational training, dual studies, trainee programme or direct entry
- specialist qualifications, mostly with recognised professional qualifications
- part-time studies with a Bachelor's or Master's degree, as well as MBA courses supported by the company
- leadership training for new and experienced managers with targeted learning impulses, e.g. leading hybrid teams or more comprehensive and long-term development programmes, such as "Global Connect" - a development programme for international junior managers
- in-depth learning transfer through the use of assessment procedures such as coaching, mentoring and shadowing
- extended professional experience and personal development through challenging assignments abroad
- external training opportunities, such as specialist seminars, trade fairs and lectures

In the last two years, the focus has increasingly been on promoting international assignments and intercultural skills.

Since 2022, international Welcome Days have been held for new employees and first-time managers, bringing together colleagues from all locations and providing extensive knowledge about the Group's business areas.

Continuous learning

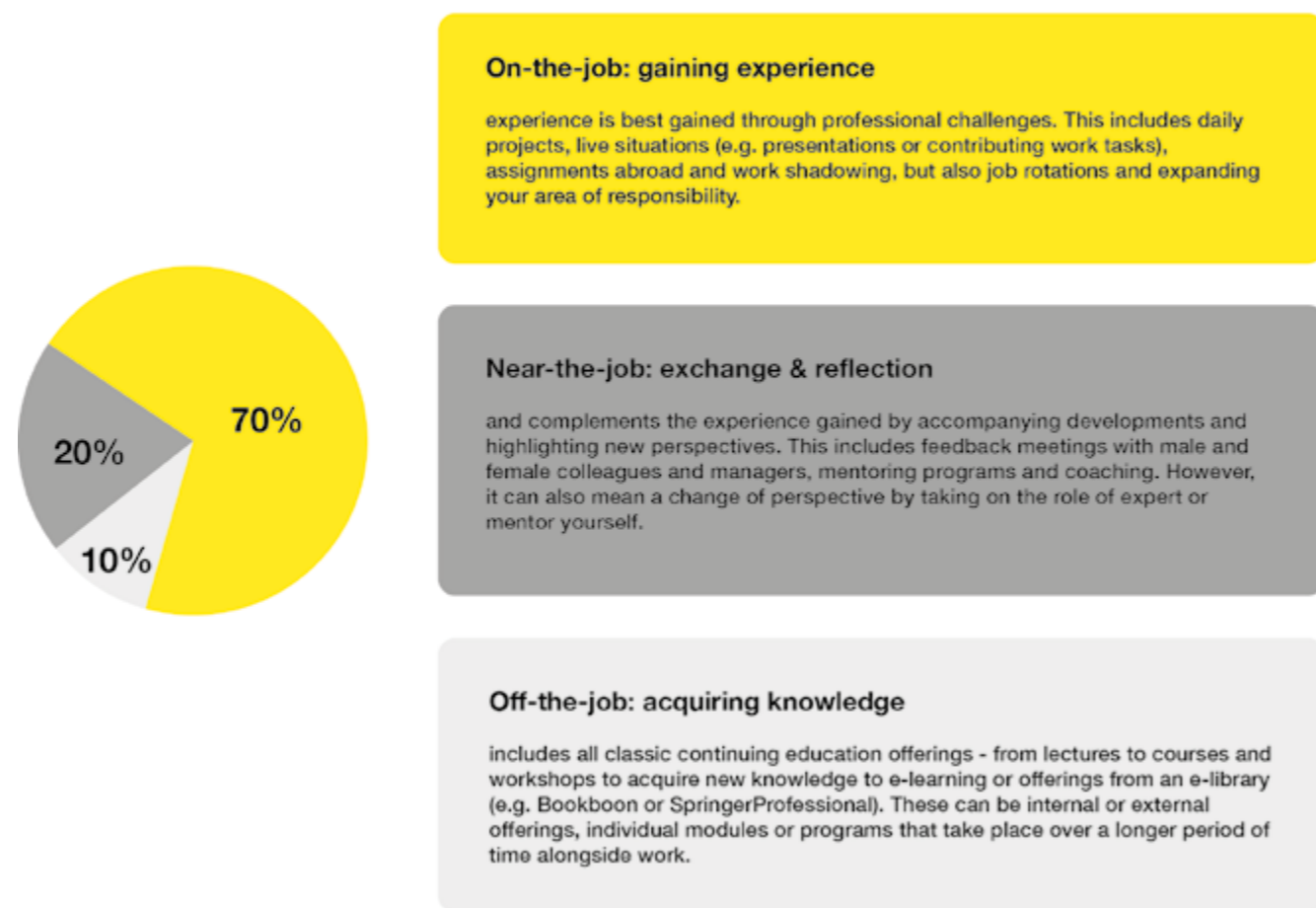
The world of work is confronted with ever faster changes, innovative technologies and new ways of working. The Brückner Group therefore actively supports the continuous development of its employees. A willingness to change and continuous learning are prerequisites for a high level of individual employee performance and thus for the global competitiveness of the group of companies.

The Brückner Group offers further training for its employees **"on the job,"** **"near the job"** and **"off the job"**

This continuous learning is supported by individual development plans. In these concepts, employees work together with their manager to define development goals tailored to the respective situation and back them up with appropriate learning measures. Depending on operational and personal requirements, these can take place “on the job,” “near the job” and “off the job.”

The following diagram shows the proportion that the three learning methods mentioned should ideally account for in continuing professional development.

Ideal distribution of learning methods



On-the-job: gaining experience

experience is best gained through professional challenges. This includes daily projects, live situations (e.g. presentations or contributing work tasks), assignments abroad and work shadowing, but also job rotations and expanding your area of responsibility.

Near-the-job: exchange & reflection

and complements the experience gained by accompanying developments and highlighting new perspectives. This includes feedback meetings with male and female colleagues and managers, mentoring programs and coaching. However, it can also mean a change of perspective by taking on the role of expert or mentor yourself.

Off-the-job: acquiring knowledge

includes all classic continuing education offerings - from lectures to courses and workshops to acquire new knowledge to e-learning or offerings from an e-library (e.g. Bookboon or SpringerProfessional). These can be internal or external offerings, individual modules or programs that take place over a longer period of time alongside work.

Knowledge management

The existing learning opportunities are constantly being expanded. Some group companies, such as PackSys Global in Switzerland, are focusing in particular on the development of structured knowledge management for the operating units (Operations, Engineering, R&D, Service Technology). The aim is to systematically record the required specialist knowledge and skills critical to success in a so-called “skills matrix.” Future training requirements are derived from this in a further expansion stage and the basic vocational training is aligned.

At Brückner Maschinenbau and Brückner Servtec, employees have access to an extensive e-library with e-books and audio training.

An extended license for Springer Professional has been added for all employees. This gives employees worldwide access to an extensive technical and scientific e-library, including national and international specialist journals.

Wide range of vocational training opportunities

The companies in the Brückner Group attach great importance to the quality of vocational training and aim to ensure that their trainees are among the best in their year. The majority of employees undergoing training are also taken on after completing their training. In 2023, for example, the retention rate at Brückner Maschinenbau was 100%. While Kiefel's Freilassing site focuses on technical and industrial vocational training, Brückner Maschinenbau in Siegsdorf mainly trains apprentices in commercial professions and the field of information technology.

In addition to technical training, the Kiefel training centre also offers training in social, personal and methodological skills as part of the “Kiefel Apprentice Academy,” thus promoting solution-oriented and independent action. This is essential, especially for employees who mainly work on site with customers.

As part of the company's commitment to sustainable training, Kiefel initiated an apprentice exchange between the locations in Germany and Austria. This exchange of experience not only offers extensive networking opportunities but also promotes technical expertise and an understanding of cross-company relationships and processes in the Group's technical professions.

PackSys Global also offers a wide range of training courses for apprentices in the fields of automation, polymechanics, logistics and design, as well as information technology and commercial professions.

Trainee programmes, which are primarily aimed at university graduates, are another form of internal trainee work. These are offered at Brückner Group SE in the areas of finance and controlling and offer an ideal starting point for an internationally oriented expert or management career due to the mandatory stays in the worldwide subsidiaries. PackSys Global also offers a trainee programme with a focus on customer service/sales and customer projects/international sales.

The Brückner Group also runs internship programmes at many locations, such as the Brückner Group Slovakia and the Brückner Group USA. There are cooperations with universities and professorships that give students the opportunity to apply what they have learned in practice or to write their final theses (Bachelor's or Master's theses) in cooperation with the company.

The relevance and quality of the training and further education measures presented here are regularly evaluated by means of participant feedback.

Completed trainings and courses

In the 2023 reporting year, 18,184 hours of further training were invested in developing employees' technical expertise and individual skills. This corresponds to an average of six hours per employee. However, this figure only reflects a portion of the training actually provided. In particular, short training units (less than half a working day), webinars and on-the-job training measures are not yet systematically documented. General mandatory training, safety instructions and general IT training are not included in the evaluation.

Professional training

	2022	2023
Completed training (in hours)	11,308	18,184
Training hours per employee	4	6

Occupational safety and health protection

A safe workplace is the overriding principle of occupational health and safety. The offerings in the group companies go well beyond this principle and aim to promote the health of all employees. The Brückner Group attaches great importance to preventive measures to promote health, particularly with regard to long-term well-being and maintaining performance.

Decentrally organized health management

The topic of occupational safety is organized decentrally within the Brückner Group. As a result, there are numerous local guidelines and regulations within the Brückner Group. These include, for example, mandatory occupational safety instructions at the German sites, the law of obligations (employer's duty of care) and regulations on personal and social insurance (sickness, occupational accidents/non-occupational accidents, personnel precautions) in Switzerland as well as manuals for occupational safety and health protection at other sites. Kiefel has already implemented the ISO 45001 occupational safety management system and has the corresponding certification.

In principle, all group companies are concerned with complying with and implementing legal requirements to prevent health-related absences from work. This also includes regularly recording and evaluating absences (the absence rate due to sickness and work). The risk of work-related accidents varies depending on the type of company location, e.g. employees at purely office locations (such as in India) are generally exposed to a lower accident risk than those at assembly locations (e.g. in Slovakia).

The management as well as the Human Resources Departments of the group companies are the responsible contacts for health and safety issues. The operational implementation varies according to country legislation and individual organizational structure. At PackSys Global in Switzerland, for example, the HSE (Health, Safety and Environment) department supports the strategy and implementation of the relevant occupational safety measures. The company has also established an occupational safety management system that includes the requirements of the accident

insurance (SUVA) and the industry association Swissmechanic, as well as national and cantonal requirements in the area of health protection and fire protection.

As required by law, the German group companies - Brückner Maschinenbau, Brückner Servtec, Kiefel and Brückner Group SE - have appointed a company doctor and an occupational health and safety specialist via an external service provider. The company doctors responsible for the Siegsdorf and Freilassing sites carry out preventive medical check-ups for employees and advise them on all medical issues that arise in connection with their workplace, activities and preventive occupational health measures. For example, employees can obtain advice and medical care on recommended vaccinations and hazards, especially when traveling abroad on business. In addition, the "International SOS" organisation offers assistance for stays abroad in the event of illness, emergency or crisis situations.

The occupational safety specialist works closely with the company doctor to provide the company with advice and support in accident prevention and the identification of potential accident risks.

Risk analyses and prevention

In order to identify health risks at an early stage, various risk assessments, for example on psychological stress, and regular workplace inspections are carried out at the German group companies.

In addition, the Brückner Group companies in Germany offer all employees regular occupational health check-ups and care. At many locations, employees also have access to an Employee Assistance Programme, under which employees can seek advice from medically or psychologically trained specialists in personal crisis situations. In addition, many international locations offer recurring health training courses for all employees and regularly organize health days that help to develop a greater awareness of a healthy lifestyle and to identify and avoid potential risk factors.

Safety training and inspections

Occupational safety is an important topic at all locations and employees are trained about this in accordance with the relevant legal requirements, which is followed up in regular internal inspections. There are also occasional external inspections by the responsible local authorities.

Various events relevant to occupational safety are held regularly in the group companies, such as mandatory training courses for managers and employees or, as in Germany, necessary meetings of the occupational safety committee. The various guidelines are checked to ensure they are up to date and revised on an ongoing basis. In addition, regular first-aid training, construction site and safety instructions ensure that the employees concerned are able to work safely and prudently. The success of the measures implemented is evaluated through employee surveys and return-to-work meetings following absences due to illness or accidents. In addition, unannounced inspections are carried out by insurance providers or other state supervisory authorities, depending on the legal basis.

Focus on safety in warehouses and workshops

Everyone, employees and managers, has an important role to play in maintaining safety in the warehouses and workshops. In all Brückner companies, the highest priority is placed on strict compliance with the applicable work and safety instructions. All employees in the relevant work areas are regularly trained in the safe handling of warehouse vehicles and transport systems.

Development of work accidents

All of the measures described are aimed at preventing all types of accidents at work in the Group. In the 2023 reporting year, the Brückner Group nevertheless suffered 49 reportable accidents at work or work-related injuries. The Group will continue to do everything in its power to reduce the number of accidents at work to a minimum.

Work accidents

	2022	2023
Work accidents per 1000 employees	22	17
Fatal accidents	0	0

The definition of "occupational accident" is derived from the local regulations for reportable occupational accidents.

Sports and relaxation activities

Individual and group sports experiences, many of which are organised by employees themselves, are a central part of the Brückner Group's exercise and health preventative offering. A large number of employees already take part in these sports activities, and the number is increasing every year.

In addition to weekly running, cycling and other sports groups - from traditional football to newer activities such as hula hoop - employees are also actively involved in regional company and charity sporting events. For example, the Brueckner Group India organized a walking-cycling-running challenge in 2023. Employees in China took part in the "Charity Miles" campaign. Participation in company runs is also extremely popular in Europe. For example, 14 teams from the Freilassing and Micheldorf sites took part in runs covering a total distance of 280 km in 2023.

The longest-running running group - which has now been at the Siegsdorf site for 14 years - gained a large number of new participants in 2023 thanks to a targeted advertising campaign on campus.

The PackSys "Bike to Work" initiative not only contributes to the issue of the CO₂ footprint (see the section on environmental site and mobility management) but also contributes to participants' health and fitness.

In addition to organized hiking and skiing days, discounts are offered at regional sports studios or sports clubs. The "E-Gym/Wellpass" offer, a network of over 9,000 sports and wellness facilities, has also been in place since 2023 and was actively used by over 270 employees in the reporting period.

The "JobRad" or Job bike initiative, which allows employees to lease bicycles at a reduced rate, is also becoming increasingly popular. This offer is currently used by over 90 employees at the Siegsdorf site.



FitAthon at the Brueckner Group India

The FitAthon is a 65-day fitness initiative by Brueckner Group India, where everyone's commitment to sports was important. Three disciplines were selected: walking, running and cycling. The participants could choose one discipline for the entire duration of 65 days. The programme was very well received. It was up to each participant to decide when and where they completed their daily sports programme.

At the end of the 65 days, all participants had covered a total distance of almost 10,000 km. They walked around 5,000 km, ran around 2,000 km and cycled 3,000 km.

Each participant received a medal and a certificate, and the winning groups also received a trophy. The initiative does not end here but marks the beginning of a new fitness era at Brückner Group India.

GRI content index

This sustainability report continues to be based on the sustainability reporting standards of the Global Reporting Initiative (GRI), without any claim to completeness. The following table links the standards with the page numbers on which they are discussed. Due to the indicative nature of the report, reasons for omission are not given for individual standard disclosures. For more information on the GRI standards, see www.globalreporting.org.

GRI Standards	Name of disclosure	Page
GRI 2	General disclosures	
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GRI 2-1	Organizational details	9–11
GRI 2-2	Entities included in the organization's sustainability reporting	11
GRI 2-3	Reporting period, frequency and contact point	2
GRI 2-4	Restatements of information	not relevant
GRI 2-5	External assurance	none
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GRI 2-6	Activities, value chain and other business relationships	21-22, 23–27
GRI 2-7	Employees	53
GRI 2-8	Workers, who aren't employees	not reported
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GRI 2-11	Chair of the highest governance body	12
GRI 2-12	Role of the highest governance body in overseeing the management of impacts	12
GRI 2-13	Delegation of responsibility for managing impacts	12
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GRI 2-15	Conflict of interests	20
GRI 2-16	Communication of critical concerns	12
GRI 2-17	Collected knowledge of the highest supervisory body	not relevant
GRI 2-18	Evaluation of the performance of the highest governance body	not relevant
GRI 2-19	Annual total compensation ratio	54

GRI Standards	Name of disclosure	Page
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GRI 201-2	Financial implications and other risks and opportunities due to climate change	38–41
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GRI 3-3	Management of material topics	19–20

GRI Standards	Name of disclosure	Page
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GRI 205-2	Communication and training about anti-corruption policies and procedures	19–20
GRI 206	Anti-competitive behaviour 2016	
GRI 3-3	Management of material topics	19–20
GRI 206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	none
GRI 207	Tax 2019	
GRI 3-3	Management of material topics	20
GRI 207-1	Approach to tax	20
GRI 207-2	Tax governance, control, and risk management	20
GRI 207-3	Stakeholder engagement and management of concerns related to tax	20
GRI 301	Materials 2016	
GRI 3-3	Management of material topics	36–37
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GRI 304	Biodiversity 2016	
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GRI Standards	Name of disclosure	Page
GRI 304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	none
GRI 304-2	Significant impacts of activities, products and services on biodiversity	none
GRI 304-3	Habitats protected or restored	not relevant
GRI 304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	none
GRI 305	Emissions 2016	
GRI 3-3	Management of material topics	38–41
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GRI 305-3	Other indirect (Scope 3) GHG emissions	40
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GRI 3-3	Management of material topics	53
GRI 401-1	New employee hires and employee turnover	54
GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	none
GRI 401-3	Parental leave	not reported
GRI 403	Occupational health and safety 2018	
GRI 3-3	Management of material topics	60–61
GRI 403-1	Occupational health and safety management system	60–61
GRI 403-2	Hazard identification, risk assessment, and incident investigation	60–61
GRI 403-3	Occupational health services	60–61
GRI 403-4	Worker participation, consultation, and communication on occupational health and safety	60–61

GRI Standards	Name of disclosure	Page
GRI 403-5	Worker training on occupational health and safety	61
GRI 403-6	Promotion of worker health	61–62
GRI 403-9	Work-related injuries	61
GRI 403-10	Work-related ill health	not relevant
GRI 404	Training and education 2016	
GRI 3-3	Management of material topics	57–59
GRI 404-1	Average hours of training per year per employee	59
GRI 404-2	Programs for upgrading employee skills and transition assistance programs	57–59
GRI 404-3	Percentage of employees receiving regular performance and career development reviews	100 %
GRI 405	Diversity and equal opportunity 2016	
GRI 3-3	Management of material topics	56
GRI 405-1	Diversity of governance bodies and employees	54
GRI 405-2	Ratio of basic salary and remuneration of women to men	not reported
GRI 406	Non-discrimination 2016	
GRI 3-3	Management of material topics	56
GRI 406-1	Incidents of discrimination and corrective action taken	none
GRI 407	Freedom of association and collective bargaining 2016	
GRI 3-3	Management of material topics	54
GRI 407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	26
GRI 410	Security practices 2016	
GRI 3-3	Management of material topics	not relevant
GRI 410-1	Security personnel trained in human rights policies or procedures	not relevant
GRI 414	Supplier social assessment 2016	
GRI 3-3	Management of material topics	26
GRI 414-1	New suppliers that were screened using social criteria	26
GRI 415	Political influence 2016	not relevant
GRI 416	Customer health and safety 2016	not reported
GRI 417	Marketing and labeling 2016	not reported
GRI 418	Protection of customer data 2016	20

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Brückner Group SE

Königsberger Str. 5–7
83313 Siegsdorf
Germany

T +49 8662 63-0
sustainability@brueckner.com
www.brueckner.com

Brückner Maschinenbau GmbH

Königsberger Str. 5–7
83313 Siegsdorf
Germany

Brückner Servtec GmbH

Königsberger Str. 5–7
83313 Siegsdorf
Germany

Kiefel GmbH

Sudetenstraße 3
83395 Freilassing
Germany

PackSys Global AG

Spitalstrasse 38
8630 Rütli
Switzerland

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