

SASB CONTENT INDEX

Geberit uses the Sustainability Accounting Standards Board (SASB) Content Index to provide structured information for investors on SASB-relevant topics. In the industry classification system provided by → **SASB**, Geberit is assigned to the SASB Building Products & Furnishings industry standard. However, the respective set of disclosures is not the most appropriate in consideration of the business of Geberit. Building products from wood such as bathroom furniture only account for an insignificant share of total sales. In alignment with the financial materiality and the respective set of disclosures, the SASB industry standard «Construction Materials» has been defined as most appropriate to our business. It covers, among others, companies that produce construction materials, such as plastic materials, for sale to construction firms or wholesale distributors, and that purchase raw materials from the mining and petroleum industries. Geberit offers customers high-quality sanitary products and concentrates on installation and flushing systems for sanitary facilities, piping systems for transporting water in buildings, as well as bathroom systems. More detailed information on Geberit's main business activities and product range is provided → **online**. The SASB Content Index makes reference to the Geberit Sustainability Performance Report which is presented in accordance with the guidelines of the Global Reporting Initiative (GRI) and the respective "Comprehensive" option of the GRI Standards.

SASB CONSTRUCTION MATERIALS

Accounting Metric(s)	Code	Category	Location in Sustainability Performance Report or Response
Greenhouse Gas Emissions			
Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations.	EM-CM-110a.1	Quantitative	→ GRI 305-1 , → GRI 201-2 Geberit is currently hardly affected by the regulation of emissions, as only one ceramic plant in Sweden pays CO ₂ taxes. For detailed key figures, see → Key figures sustainability > Environment
Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets.	EM-CM-110a.2	Discussion and Analysis	→ GRI 305
Air Quality			
Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O) (2) SO _x (3) Particulate matter (PM10) (4) Dioxins/furans (5) Volatile organic compounds (VOCs) (6) Polycyclic aromatic hydrocarbons (PAHs) (7) Heavy metals	EM-CM-120a.1	Quantitative	(1), (2), (3), (5) → GRI 305-7 (4), (6), (7) Producing sanitary ceramics is completely different from producing cement from a chemical point of view. E.g. there is no clinkering process with related air emissions. Air emissions at Geberit primarily result from the combustion of natural gas (see positions 1, 2, 3 and 5). Therefore, these sub-disclosures are considered not to be material to our business.
Energy Management			
(1) Total energy consumed (2) Percentage grid electricity (3) Percentage alternative (4) Percentage renewable	EM-CM-130a.1	Quantitative	(1), (2), (4) → GRI 302-1 (3) Geberit does not consume energy from alternative sources other than mentioned under (4). For detailed key figures, see → Key figures sustainability > Environment

Water Management

(1) Total fresh water withdrawn (2) Percentage recycled (3) Percentage in regions with High or Extremely High Baseline Water Stress	EM-CM-140a.1	Quantitative	(1) → GRI 303-3 , → GRI 303-5 (2) → GRI 303-4 (3) → GRI 303-3 , → GRI 303-5 The production plants in Lichtenstein (DE), Gaeta (IT), Kolo (PL), Wloclawek (PL), Shanghai (CN) and Pune (IN) are located in areas with high and very high baseline water stress respectively and account for 28% of total water consumption. For detailed key figures, see → Key figures sustainability > Environment
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Waste Management

Amount of waste generated, percentage hazardous, percentage recycled.	EM-CM-150a.1	Quantitative	→ GRI 301-2 , → GRI 301-3 , → GRI 306-3 , → GRI 306-4 , → GRI 306-5 For detailed key figures, see → Key figures sustainability > Environment
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Biodiversity Impacts

Description of environmental management policies and practices for active sites.	EM-CM-160a.1	Discussion and Analysis	→ GRI 102-47
Terrestrial acreage disturbed, percentage of impacted area restored.	EM-CM-160a.2	Quantitative	This data is considered not to be material to our business.

Workforce Health & Safety

(1) Total recordable incident rate (TRIR) (2) Near miss frequency rate (NMFR) for (a) full-time employees and (b) contract employees	EM-CM-320a.1	Quantitative	(1) → GRI 403-9 , → GRI 403-10 (2) This data is currently not being collected.
Number of reported cases of silicosis.	EM-CM-320a.2	Quantitative	→ GRI 403-10

Product Innovation

Percentage of products that qualify for credits in sustainable building design and construction certifications.	EM-CM-410a.1	Quantitative	Around 20% of Group sales are covered by products with an EPD. Furthermore, 40% of the bathroom furniture of the Geberit brand is FSC® certified (FSC-C134279). For more information on product innovation, see → Sustainability Performance Report, 10.1 Products and Innovation
Total addressable market and share of market for products that reduce energy, water, and/or material impacts during usage and/or production.	EM-CM-410a.2	Quantitative	Since 2017, Geberit has been working on a European water label that is applicable to a wide range of sanitary products. For detailed information on the development of water-saving and energy-efficient products, see → Sustainability Performance Report, 10.1 Products and Innovation

Pricing Integrity & Transparency

Total amount of monetary losses as a result of legal proceedings associated with cartel activities, price fixing, and anti-trust activities.	EM-CM-520a.1	Quantitative	→ GRI 419-1
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