



BERENTZEN-GRUPPE

SUSTAINABILITY REPORT

2022



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## (1) Introduction

### About this PDF report

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### (1.1) Foreword from the Executive Board

*Ladies and gentlemen,  
dear readers,*

The major event of the year 2022 was Russia's awful war of aggression against Ukraine. But that did not mean important topics of sustainability were pushed into the background, even in public perception. Rather, some of these topics gained additional weight. For example, our society's previously quite carefree use of energy came to an abrupt end in light of soaring prices and uncertainties about availability. Even the debate over the use of nuclear energy was suddenly rekindled. As a result of the war, global supply chains saw massive disruptions – in some countries that were already impacted by increasing famine, the availability of certain foodstuffs like grain became even more precarious. But even apart from the war's events and their direct consequences, ecological and social topics were virtually everywhere in the past year: climate activists of the "Letzte Generation" movement, major forest fires in southern Europe, the hottest and driest summer on record, serious human rights violations in Iran, record numbers of global refugees – the list could go on. The public's attention and sensitivity to these issues is also steadily rising, as shown, for example, by the critical attitude of many people toward the World Cup held in Qatar.

As a company with a 265-year history, we have always thought in terms of generations and acted accordingly. Based on the plethora of events of the past few years, however, we have also intensified our sustainability activities significantly. We presented much of this to you in detail in the previous five Sustainability Reports that we published. Last year, we ended our foreword with the words: "These steps are just the start of our efforts." And so, again in 2022, we implemented a whole range of additional measures. One particular highlight for us – and here we draw the line back to the energy crisis mentioned at the start – was the installation of photovoltaic systems at our production facilities in Haselünne and Minden. The total output of the facilities is over 1,100 kWp, and thus it suffices to cover around 16 to 18 percent





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of electricity consumption at the two locations. We are pleased, particularly in these times when sustainable use of resources has become ever more important, that we are able to make a contribution to a more climate-friendly future while at the same time making ourselves more independent of the dislocations in the energy markets. For this year, too, we plan additional investments in a more autonomous supply of renewable energy. Additional measures in the past year included the introduction of a sustainability-related risk management system, the implementation of an environmental management system, the setup of a digital environmental indicator monitoring system and the conversion to more energy-efficient steam generation in production. You can find more information on all this and more in this Report. We hope you will find it interesting reading. If you have further questions or would like to give us feedback on our sustainability reporting, please get in touch with us, for example by e-mail at [csr@berentzen.de](mailto:csr@berentzen.de). We look forward to further conversation with you on sustainability issues.

All the best,

Oliver Schwegmann

Ralf Brühöfner



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### (1.2) Company portrait

With a company history going back over 260 years, the Berentzen Group is one of the oldest producers of spirits in Germany. Berentzen-Gruppe Aktiengesellschaft, with its head office in Haselünne, Germany, is the highest-level company of the Berentzen Group, which consists of more than 20 national and international subsidiaries in addition to the parent company. In the 2022 financial year, the Group generated revenues of EUR 174.2 million (2021: EUR 146.1 million), employing a headcount of 495 (2021: 489) at seven locations in three countries as at the December 31, 2022 reporting date.

Our business activities essentially comprise the production and distribution of spirits and non-alcoholic beverages and the development and distribution of fresh juice systems. Accordingly, the business activities are divided into the following segments: *Spirits*, *Non-alcoholic Beverages* and *Fresh Juice Systems*. The marketing, distribution and sale of spirits are grouped together in the domestic branded spirits and the export and private-label sales units within the *Spirits* segment. The marketing, distribution and sale of non-alcoholic beverages are combined in the *Non-alcoholic Beverages* segment. Depending on the system component, the development, marketing, distribution and sale of fruit presses, oranges and filling containers are grouped together in the *Fresh Juice Systems* segment. *Other Segments* essentially covers the tourism, events and webshop business of the Berentzen Group as well as the Spirits business in Turkey, managed by a local Group company.

We currently produce our spirits and non-alcoholic beverages at four locations in Germany. Spirits are manufactured in Minden and at the Berentzen Hof distillery in Haselünne, while non-alcoholic beverages are produced in Haselünne and Grüneberg. Besides that, products of the *Mio Mio* brand are manufactured in Haigerloch and Bad Brückenau under two contract bottling partnerships. In

addition, the logistics centre of the corporate group for the distribution of spirits is operated by an external service provider and located in Stadthagen, Germany. The operating business in the *Fresh Juice Systems* segment is run and managed from the location in Linz (Austria).





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### Brands, products and markets

Our long-established spirits brands and attractive private-label products make us a competent partner for the retail and hospitality trades. Our brand portfolio of spirits includes not only internationally renowned brands such as *Berentzen* and *Puschkin*, but also traditional German spirits such as *Strothmann*, *Doornkaat* and *Bommerlunder* as well as premium brands like *Tres Países*.

With our Group company Vivaris Getränke GmbH & Co. KG (hereinafter referred to as Vivaris), we have been operating on the German soft drinks market for a number of decades. Within the assortment of proprietary brands, the beverages of the *Mio Mio* brand are distributed nationally. Regionally important proprietary brands include *Emsland Quelle* and *Märkisch Kristall*, with products in the segments of mineral waters, lemonades and fruit juice beverages. The range is rounded off by energy drinks. The second pillar of the Company is a franchise business that has been operating for over 50 years, under which the Company has been producing and distributing soft drinks for major German soft drinks brand Sinalco on the basis of a long-term agreement since January 2015. Furthermore, non-alcoholic branded products are bottled under service agreements with the Sinalco corporate group and other customers.

With our Group company Citrocasa GmbH (hereinafter referred to as Citrocasa), with its head office in Linz, Austria, we are active in the business involving fruit juice systems as a system provider. Alongside orange presses, the full range marketed under the *Citrocasa* brand encompasses juicy oranges under the *frutas naturales* brand that are not treated after harvesting and special bottles for freshly squeezed orange juice. These activities are increasingly being supplemented by sales of pomegranate presses. The key skills lie in ongoing system development and improvement, technical services and the delivery of fruits and bottles.

Thanks to this wide range of brands and products in the *Spirits*, *Non-alcoholic Beverages* and *Fresh Juice Systems* segments, we offer drinks at different price segments and for virtually every taste.

The main sales market for our spirits is traditionally in Germany, which is dominated on the demand side by a notably strong food retailing sector that is continuing to consolidate. With marketing centring on Europe, we are internationally present in around sixty countries around the world and in the duty-free business. Distribution in these places is carried out either by own subsidiaries that are also involved in the management and adaptation of regional sales measures or by distributors in certain focal points.

With its *Mio Mio* branded products, the *Non-alcoholic Beverages* segment has reached a national level in its distribution. Alongside this, the core sales area for the regionally important brands extends to the federal states of northern and eastern Germany, including Berlin together with parts of Hessen and North Rhine-Westphalia. The most important sales channels include the food retailing sector, beverage warehouses and the hospitality trades (via beverage wholesalers).

The core regions of Austria and Germany, which are looked after by internal sales teams, as well as the markets of France, the USA, the United Kingdom, Scandinavia and Eastern Europe, are the main sales areas for the products of the *Fresh Juice Systems* segment. Worldwide distribution of equipment outside of Austria and Germany is handled by local distributors in close to fifty countries. The main distribution channels are the food retailing sector, the out-of-home market, and the on-trade channel.

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	2022	2021	2020
<b>People</b>			
Headcount at December 31, 2021 [number]	495	489	507
Turnover rate [%]	16.4	16.6	9.5
Part-time ratio [%]	14.5	15.3	15.8
Ratio of women [%]	34.9	34.6	35.1
Reportable occupational accidents [number]	9	12	9
Illness ratio [%]	5.4	4.3	3.9
<b>Planet</b>			
Total emissions [t CO <sub>2</sub> e] <sup>1)</sup>	6,155.7	6,703.2	5,285.4
Waste and reusable material produced [t]	3,716.1	3,669.4	4,076.4
Water consumption [in thousand m <sup>3</sup> ]	435.7	390.3	489.8
Waste water generated [in thousand m <sup>3</sup> ]	263.4	228.5	240.8
Energy consumption [GWh]	25.3	26.8	26.9
Electricity from renewable energy [%]	98.2	97.9	98.0
<b>Products</b>			
Climate-neutral products [number]	57	42	34
<i>Non-alcoholic Beverages</i>			
Finished product in million litres [million litres]	121.1	123.4	161.8
Fillings [million units]	166.6	161.6	191.1
Share of reusable containers [%]	90.9	86.7	69.3
Share of glass containers [%]	59.7	58.1	46.8
<i>Spirits</i>			
Finished product in million litres [million litres]	53.7	51.2	56.6
Fillings [million units]	136.3	127.7	145.2
Share of glass containers [%]	98.5	99.3	98.7

<sup>1)</sup> The calculation of Scope 3 emissions was expanded in the 2021 financial year. For the emissions recorded for the first time, 1,168.2 t CO<sub>2</sub>e were generated.



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## (2) Principles

As a broad-based beverages group with a company history going back over 260 years, we have firmly embedded long-term thinking into our corporate culture. We consider ourselves, both now and in the future, to be a responsible employer and an integral part of society. As a manufacturing corporate group, we bear responsibility for our products and their consumers and are therefore increasingly focused on ensuring that our value added chain is sustainable and our range of products are enjoyed responsibly and/or are especially natural and healthy. At a time when environmental protection has become a key global challenge, we believe that safeguarding the natural foundations of life for future generations is part and parcel of our responsibility as a company.

In light of growing challenges related to climate change, increasing shortages of resources and growing stakeholder requirements, we have focused our sustainability strategy on the topic of sustainability in particular and are working to continuously enhance the way we manage sustainability.

### (2.1) Sustainability strategy

Responsible corporate governance plays an essential role in ensuring the future success of our Company. The framework for this is provided by our sustainability strategy, comprising objectives to be implemented up to 2025 with effects expected up to then and beyond. The strategy is in line with our understanding of sustainability: achieving commercial success in the long term whilst taking responsibility for society and the environment.





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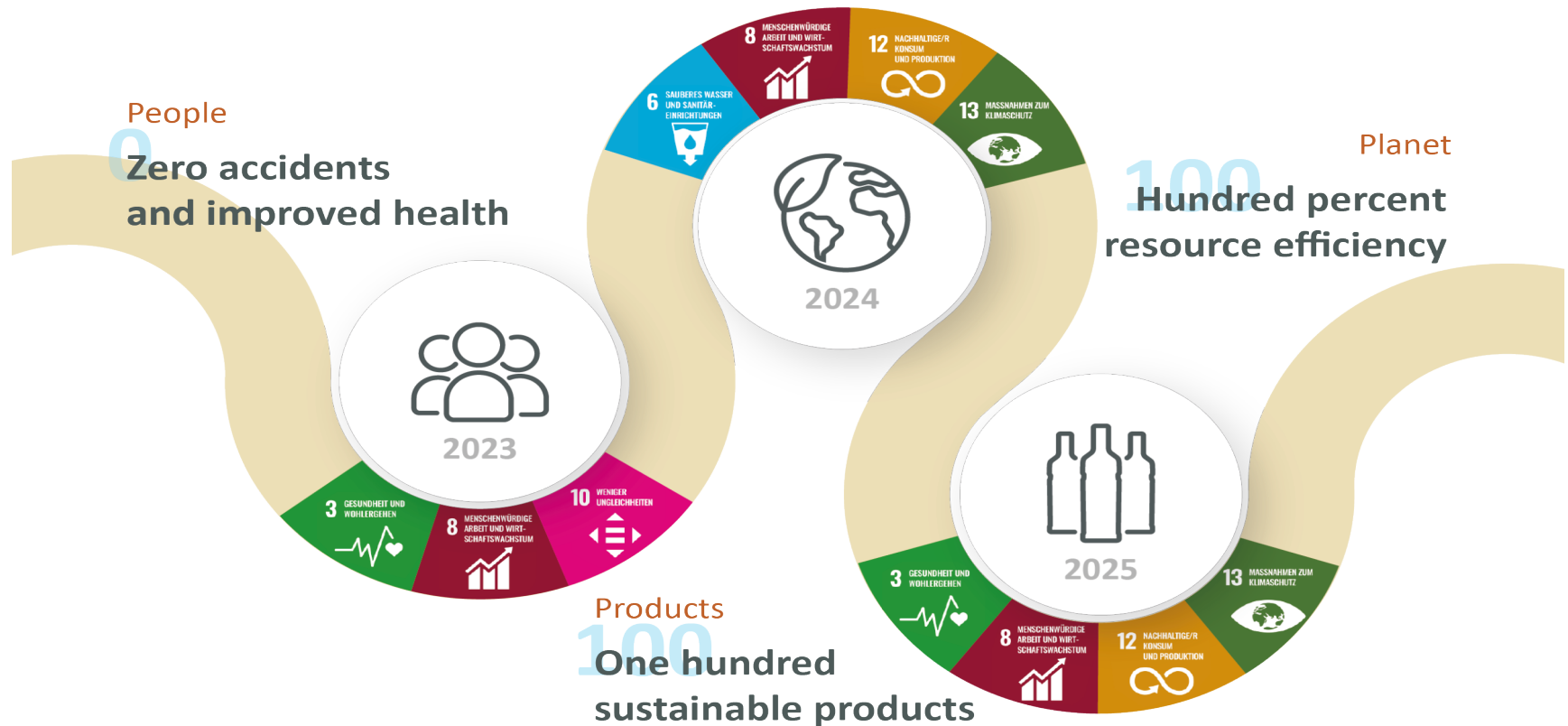
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Based on our three areas of activity People, Planet and Products – the topics that we identified as relevant in our materiality analysis – and taking into account the Sustainable Development Goals (SDGs) relevant to the Group, we have developed specific objectives, measures and action plans to make sustainable development within the corporate group measurable and controllable.

With this, we are continuing to expand our sustainability activities, which have been systematically structured and continuously expanded over the last few years.



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Area of activity	Objective	SDGs	Key measures	Status	Deadline
 People	Zero accidents and improved health	  	Developing and implementing the new occupational health management plan	completed	2023
			Introducing an occupational health management steering committee	-	
			Revising the system of key indicators, implementing a new monitoring system and defining performance indicators	currently being implemented	
			Drawing up an internal communication concept for the new occupational health management plan	currently being implemented	
			Continuing to implement the new company health programme "Citrofit" at Citrocasà	completed	
			Joining and implementing the occupational health and safety campaign "Vision Zero"		
 Planet	100% resource efficiency	   	Setting up a digital system to monitor environmental indicators at the production locations on a monthly basis	currently being implemented	2024
			Defining performance indicators and setting target values in the Planet area of activity		
			Introducing an environmental management system pursuant to ISO 14001	completed	
			Deriving potential to improve efficiency and developing an efficiency strategy to optimise resource consumption	currently being implemented	
			Digitalising our fruit presses on an ongoing basis with a view to improving resource efficiency	currently being implemented	
			Optimising the logistics processes at Citrocasà	currently being implemented	
 Products	One hundred sustainable products	   	Designing a catalogue of criteria for sustainable products	currently being implemented	2025
			Designing a road map to increase the share of more sustainable products		
			Developing guidelines for more environmentally friendly product packaging	currently being implemented	
			Reviewing and scoring product packaging based on the new guidelines for more environmentally friendly product packaging		
			Modifying selected product packaging		
			Developing a business partner screening concept		
			Updating the Marketing Code of Conduct and the Supplier Code of Conduct		



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### Focused progress – our materiality approach

We consistently align our sustainability activities with the criterion of materiality; therefore, the materiality analysis forms the basis for identifying topics for the Berentzen Group that are relevant to sustainability. 2019 saw us carry out our second materiality analysis. The starting basis for this analysis was a comprehensive catalogue of around a hundred relevant aspects, taken from the 2018 Sustainability Report, the sector, our peer group and various reporting standards (e.g., ISO 26000, Global Reporting Initiative and the German Sustainability Code or DNK).

As a result of this process, the following topics were identified as material for Berentzen-Gruppe Aktiengesellschaft:

- compliance and transparency
- employer attractiveness and responsibility
- water
- use of resources
- sustainable products and packaging
- responsible sourcing

Detailed information on the materiality process can be found in our  [2019 Sustainability Report](#).

To provide an overarching framework for the material topics, three areas of activity were defined: **PEOPLE – PLANET – PRODUCTS**. They reflect our understanding of sustainability and focus our sustainability activities on three key areas. The topic of compliance and transparency plays an essential fundamental role in our responsible corporate activities. As such, it has not been assigned to a specific area of activity. Instead, we see it as an indispensable foundation for all of our sustainability activities.

The memorable new areas of activity are embedded into all sustainability communications and, as such, are structurally echoed in this Sustainability Report and on the corporate website of the Berentzen Group.

### Sustainable Development Goals

As part of the materiality analysis process in 2019, we also paid very close attention to the Sustainable Development Goals (SDGs). The 17 goals and their 169 sub-goals were developed and adopted by the United Nations as part of the 2030 Agenda for Sustainable Development. The aim of the SDGs is to ensure sustainable development at the economic, social and ecological level. For companies, they therefore provide a sound basis for gearing their business activities towards sustainable development.

To identify the SDGs which are most relevant to us, we looked at the individual SDGs and their sub-goals as part of an internal workshop. To take into consideration the relevance of the SDGs at the national level, we also looked at the German government's sustainability strategy, in which the government reports on its understanding of the SDGs, and its efforts and activities towards achieving sustainable development.

We have reported on our commitment to the Group-relevant SDGs in the following chapters of this Sustainability Report. We also work continuously to do our part in contributing to the SDGs and the 2030 Agenda.

The following figure shows the interplay between our areas of activity, material topics and Sustainable Development Goals relevant to the Group.



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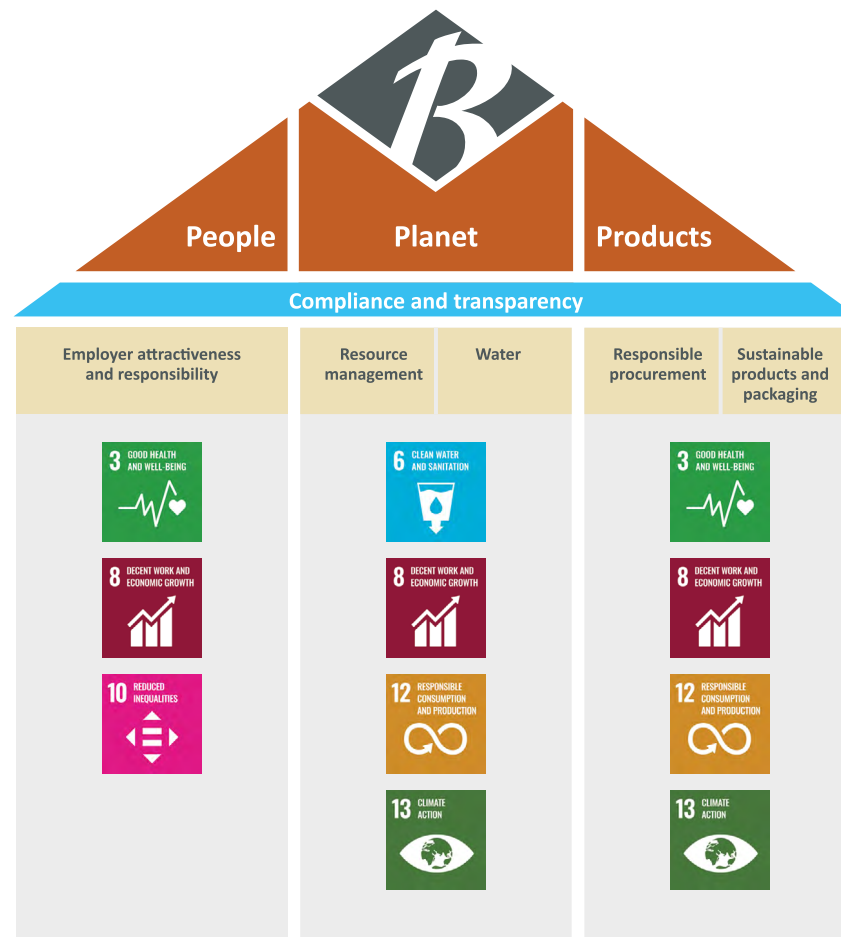
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*Our areas of activity, material topics and Sustainable Development Goals relevant to the Group*



## (2.2) Sustainability management

Our corporate responsibility efforts are guided by nationally and internationally recognised standards, such as the core labour standards of the International Labour Organization and the OECD Guidelines for Multinational Enterprises. In 2021, we also joined the world's largest initiative for responsible corporate governance: the United Nations Global Compact (UNGC). By signing up to its ten principles in the areas of human rights, labour, the environment and anti-corruption, we have pledged to implement the key principles of corporate sustainability. This commitment also sends out a clear message that we view responsible corporate governance as an essential part of how we as a company think and act. We also published this commitment in our 2022 (Group) declaration on corporate governance.

The most important sustainability management tasks include systematically embedding sustainability into our structures and operational processes, and anchoring our understanding of sustainability and our sustainability strategy in the minds of our management bodies, executives and all employees and external stakeholders.

### *Sustainability Council*

We established a Sustainability Council in the 2021 financial year to improve our management of sustainability issues. All significant parts of the company are represented in the Council by their respective division heads or delegates. The Council aims to decentralise sustainability topics, integrate them into specialist departments and company processes and continuously enhance the sustainability strategy.



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The Executive Board, as the sponsor of the Sustainability Council, likewise takes part in its meetings. The composition of the Council underscores the fact that the entire management identifies with and is standing up for sustainability issues. Regular meetings of the Council also enable us to run the Company with environmental and social interests in mind and to balance this approach with our corporate interests.

The Supervisory Board – the highest supervision body – of Berentzen-Gruppe Aktiengesellschaft also plays an important role in sustainability management. The chair of the Supervisory Board is not an employee of the Berentzen Group. The Supervisory Board's monitoring and advisory function also covers the treatment of sustainability questions. This includes detailed discussion of the Sustainability Report by the Finance and Audit Committee and by the full Board prior to its publication. In internal training and development measures for members of the Supervisory Board, sustainability topics were a point of emphasis in the reporting year. Within the Supervisory Board's competence profile – making it also relevant for the Berentzen Group as a whole – expertise in sustainability is a major factor according to the requirements of the German Corporate Governance Code (DCGK). In this way, the Supervisory Board expands its knowledge and skills in relation to sustainability issues.




#### *Sustainability management*

As the central function, the Corporate Social Responsibility portfolio coordinates and drives forward the sustainability activities throughout the Group. Due to the steady increase in the importance of sustainability topics, what was previously a staff unit of the Executive Board has become a Sustainability Department. It reports directly to the Chief Financial Officer – normally on at least two fixed days per month – and acts as a driving force. Relevant sustainability topics within and outside of the corporate group are discussed with the Executive Board and the respective portfolios and priorities set. The ultimate responsibility for strategic decision-making relating to sustainability and the monitoring of the objectives within the Group lies with the Executive Board. Implementation at an operating

level is the responsibility of executives within the portfolios of Berentzen-Gruppe Aktiengesellschaft and their affiliated subsidiaries. Mutual discussion of strategic decisions and their operational implementation occurs in the Sustainability Council.

#### *The Berentzen Codes*

Our Berentzen Codes serve as a guide for integrating our understanding of sustainability into everyday business. They are based on applicable laws and other established standards and describe what the corporate group expects of its employees, suppliers, marketing and communication partners as well as third parties involved in the corporate group's value added chain.

Our  [Code of Conduct](#) provides all employees throughout the Group with guidelines setting out appropriate behaviour in the interests of responsible management, whilst ensuring the careful use of resources through appropriate instructions. In the light of our social responsibility, the  [Marketing Code of Conduct](#) contains specific guidelines for product-related communications and for the responsible consumption of our products. The  [Supplier Code of Conduct](#) serves to forge a common understanding of appropriate living and working conditions for employees and forms the basis for sustainable business relationships. We launched a revision and update of our Berentzen Codes during the reporting year. The implementation of the three redeveloped Codes is planned for the 2023 financial year.

Complying with recognised corporate governance principles is another cornerstone of responsible corporate governance. We comply with the framework of rules laid down in the German Corporate Governance Code (DCGK) and its guiding principles.



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Consequently, we attach importance to ensuring close collaboration between the Executive Board and the Supervisory Board and taking into account the interests of our shareholders, employees and other stakeholders affiliated with the Company. We value open communication, responsible risk management and due and proper accounting and auditing. A comprehensive revision of the DCGK was undertaken in the 2022 financial year. Sustainability-related topics were given much greater weight than before. In the course of it, we expanded our internal control system and our risk management system by adding sustainability-related objectives. Social and ecological goals were also comprehensively taken into account in corporate planning and the development of a new Group strategy.

As an Aktiengesellschaft (equivalent to a stock corporation), we are subject to German stock corporation law and therefore have a dual management system in place consisting of an Executive Board and a Supervisory Board. As the management body, the Executive Board is committed to serving the Company's interests and obliged to take steps to increase the Company's value over the long term. Together, the members of the Executive Board are responsible for the overall management of the Company and decide on fundamental business policy and corporate strategy matters, as well as on annual and multi-annual plans. The Supervisory Board supervises the Executive Board and advises it on its management of the Company. At four ordinary meetings held each year and in extraordinary meetings as needed, the Supervisory Board reports on the Company's business performance and planning, as well as its strategy and steps taken to implement it. Detailed information on the structure and tasks of the Executive Board and the Supervisory Board can be found in the Annual Report.

We respond to our stakeholders' growing interest in corporate sustainability by guaranteeing full transparency, continuously enhancing our sustainability reporting and in particular quantifying our sustainability performance.

### *A gold medal we are proud of!*

In the 2021 financial year for the first time, we had our sustainability rated by EcoVadis in order to obtain an objective assessment of our sustainability performance. We were awarded 72 out of a possible 100 points for our activities in the area of sustainability, thus achieving a gold medal. This places us among the top 5% of all companies rated by EcoVadis. This was confirmed in the reporting year when we again earned EcoVadis Gold Status.

EcoVadis is a global sustainability ratings provider that has rated over 100,000 companies to date. EcoVadis' methodology is built on international sustainability standards such as the Global Reporting Initiative, the United Nations Global Compact and ISO 26000, and looks at performance in four areas: the environment, labour and human rights, ethics, and sustainable procurement. The ratings are primarily based on the extent to which companies have incorporated sustainability principles into their business and management systems.





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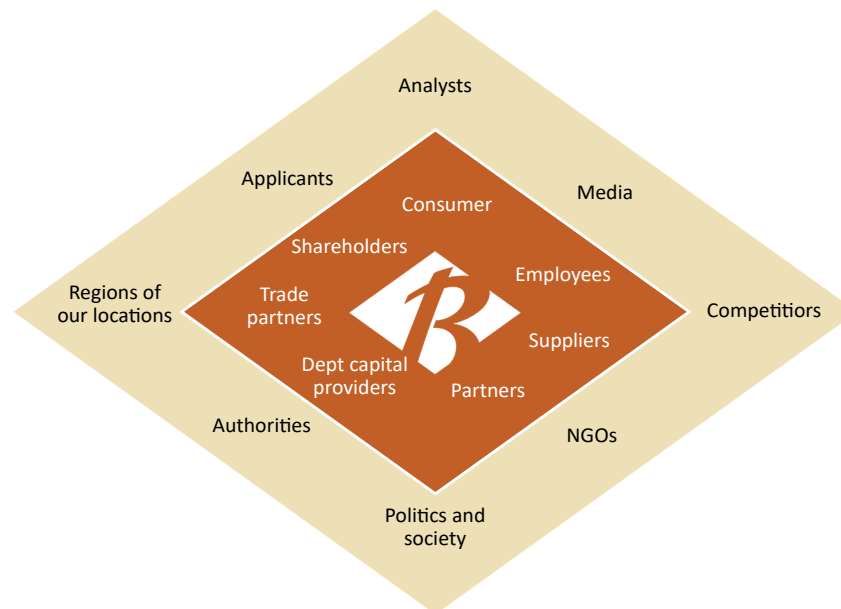
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### (2.3) Stakeholder engagement

Speaking to and exchanging information and ideas with our stakeholders is very important to us. We believe that only those who are prepared to listen and take suggestions and requirements seriously can operate successfully in the long term.

The following image shows our stakeholder universe. We view group representatives as strategically important stakeholders whose satisfaction is particularly important to our Company's success. These stakeholders are shown within the image. Checks were also made to ensure the stakeholder universe was up to date as part of the materiality analysis in the 2019 financial year.

#### *Our stakeholder universe*



We prefer to talk to our stakeholders in person and directly. Since this is only possible to a limited extent, we have already spent several years working intensively on developing different forms of dialogue and information sources. In the 2020 financial year, for example, we focused on relaunching our corporate website and in the reporting year we also completed the overhaul of our subsidiaries' websites. In addition, we began implementing a new social media strategy, which will enable us to communicate with and provide information to our stakeholders in a way more tailored to specific target groups.

We communicate with our stakeholders openly and transparently. Suggestions and concerns voiced by stakeholder groups are recorded by Berentzen Group representatives and, through the different departments, are incorporated into our business operations and sustainability strategy.

#### *Employees*

Each and every employee is an ambassador of the Berentzen Group who carries the principles and values out into the world. The internal social intranet platform provides them with a wide range of internal information and daily updates on the development of the Company and enables them to exchange ideas and information on various topics across locations. Once a month, a press review is sent out to employees informing them of the reporting on the Berentzen Group. Members of the works council and management also report on current topics at the works meetings. Other forms of dialogue include company notices, team meetings and employee appraisals, as well as the annual, quarterly, half-yearly and sustainability reports. In the reporting year we launched something we call "Berentzen Talk".





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These are short videos in which the Executive Board talks about current issues and developments in a moderated roundtable, and sheds light on and debates a focus topic together with one additional guest. "Berentzen Talk" is recorded four to six times a year and made available to all employees through the Social Intranet.

### *Trade partners and cooperation partners*

We are in constant contact with trade partners and cooperation partners as part of our business relationships. Here, we attach particular importance to personal contact. Members of staff meet up with them as part of regular annual talks and at various trade fairs and industry events and exchange ideas and information about current topics and trends or present new products. Other forms of dialogue include specialised media and trade journals.

### *Consumers*

Interaction with consumers takes place through a large number of channels: by post or e-mail as well as through social networks or at events. The vast majority of customer issues, such as general enquiries on matters such as ingredients, former products, sponsoring possibilities, sourcing, etc., are dealt with by Corporate Communications. The Berentzen Group's quality management function is responsible for processing incoming complaints. All consumers placing an enquiry receive a personal and individual reply. Other forms of dialogue include the brand and product websites and online and print media.

### *Suppliers*

We maintain long-term business relationships with our suppliers based on mutual trust. Suppliers have the greatest influence on sustainability issues in the value added chain. There are supply and quality assurance agreements in place with important suppliers, also with regard to sustainability aspects. All of them are specifically requested to comply with the Supplier Code of Conduct. The adoption of this Code kicked off the process of intensifying the dialogue with suppliers on sustainability issues. Furthermore, we attach importance to personal contact and reciprocal on-site visits in our dialogue with suppliers.

### *Shareholders and debt providers*

The annual general meeting of Berentzen-Gruppe Aktiengesellschaft is the most important platform for interaction with shareholders. As we have shares listed on the Regulated Market (General Standard) of the Frankfurt Stock Exchange, we are required to publish an annual financial report and a half-yearly financial report. The annual financial report for Berentzen-Gruppe Aktiengesellschaft is prepared in the form of an annual report. Furthermore, ad hoc announcements, managers' transactions and voting rights notifications have to be published. In order to create the highest possible degree of transparency towards shareholders, we have further made the decision to keep the capital markets informed on a voluntary basis within the framework of a Q1 and Q3 interim report. In addition, all relevant company news is published not only as a press release but also released in a targeted manner as corporate news for the capital market. Interested investors can make use of capital market conferences, roadshows and other discussion formats in which the members of the Executive Board of Berentzen-Gruppe Aktiengesellschaft take part in person to directly obtain information on the corporate group, its economic development and the future strategic direction. Regular dialogues also take place with our debt providers.





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#### *Membership in federations and associations*

Membership in federations and associations facilitates the exchange of information and ideas with various groups of experts and supports the Berentzen Group in a large number of areas of work.

In the reporting year, we were members of the following organisations, federations and associations, among others:

- Arbeitgeberverband der Ernährungsindustrie Nordrhein-Westfalen (AEN)
- Gesellschaft der Freunde und Förderer der deutschen Mineralbrunnenindustrie e.V. (GFF)
- Förderverein des Haselünner Sportvereins
- Historischer Korn- und Hansemarkt Haselünne e.V.
- Markenverband e.V.
- MMM Club e.V.
- Schutzverband der Spirituosen-Industrie e.V.
- Science to Business GmbH of the Osnabrück University of Applied Sciences
- Verband der Ernährungswirtschaft e.V. (VdEW)
- Verband Deutscher Mineralbrunnen e.V. (VDM)
- Versuchs- und Lehranstalt für Brauerei in Berlin e.V. (VLB Berlin)
- Wachstumsregion Ems-Achse e.V.
- Wirtschaftsrat der CDU e.V.
- vereinbar e.V. Familienfreundliche Unternehmen im Emsland

#### **(2.4) Compliance and transparency**

We are convinced that reliable and responsible corporate governance forms the basis for long-term financial success. For us, this means that compliance is about more than complying with the applicable national and international laws, internal company guidelines and industry standards. It also means acting in line with ethical principles, our voluntary commitments and recognised values.

Guidelines and guiding principles are required that demonstrate both to internal stakeholders such as management bodies, executives and all employees, and to external stakeholders such as suppliers and other business partners, the actions and attitudes expected of them to enable them to act in accordance with the law, in an ethical manner and in line with the principles of the corporate group. These fundamental principles are designed to ensure that, at work, employees act within the law and base their interactions on mutual respect and appreciation. For this purpose, the Berentzen Codes were established.

These Codes (the Code of Conduct, the Marketing Code of Conduct and the Supplier Code of Conduct) constitute the underlying compliance guidelines of the Berentzen Group and contain binding requirements on, for example, human rights, occupational safety, health protection, environmental protection, the prevention of corruption and money laundering, competition and antitrust laws, and avoiding conflicts of interest. They also provide information on the rights to which our employees and the employees of suppliers are entitled, on how to advertise the products of the corporate group in a responsible manner and which environmental standards have to be met.



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The binding nature of the Supplier Code of Conduct is guaranteed in that all suppliers – whether existing or new – must sign to indicate their acknowledgment of it. The Code of Conduct is given out to all employees as a document upon hiring. In addition, all codes of conduct are accessible at all times both on the intranet and on the Berentzen Group's website.


Management systems and audits ensure compliance with environmental, quality and social standards, which are reviewed on a regular basis by internal or external authorities. Social and cultural engagement, especially in the local environment, makes a contribution to the development of the regions of the locations and provides a boost to the regional attractiveness of the Company.

In addition to the Codes, other guidelines, instructions and preventive measures are in place to ensure compliance within the Berentzen Group. These rules cover both intercompany and intra-Group organisation – in particular as part of the rules of procedure, competence guidelines, authorisation concepts and the internal control system – as well as material contents, which are set out in handbooks, for example.

#### **Responsible risk management**

As a corporate group operating in the national and international food industry, we are subject to a number of legal regulations, which exposes us to legal and regulatory risks. These include, in particular, contractual and liability risks in connection with the respective national or international provisions governing express warranties and product liability, food laws, consumer protection laws, competition and antitrust laws, trademark and patent laws, environmental, construction and planning laws, labour laws and occupational health and safety laws, foreign trade and customs laws, tax laws as well as provisions related to purchasing activities and procurement.

As potential compliance-related risks may occur in all operating and administrative areas of the corporate group, the objective of the compliance guidelines and the guidelines, instructions and other preventive measures going beyond the same is to ensure compliance with national and international law and, at the same time, prevent breaches of the law, specifically corruption on the part of the Berentzen Group and its employees. This objective was achieved once again in the 2022 financial year as no cases of corruption or legal actions for anti-competitive behaviour, anti-trust or monopoly practices were recorded.

We also address sustainability risks, which may lead to entrepreneurial risks, in our management approach. Here, the aim is not only to assess and avoid risks, but also to exploit opportunities. Identifying and assessing risks is a key part of our risk management approach. Detailed information on the risk management system can be found in the  [Annual Report](#).

Climate-related risks are becoming increasingly important for us, especially indirectly since we are primarily exposed to transition risks. In the short term, our day-to-day business operations will be impacted by the introduction of more stringent statutory requirements, regulations, standards and norms. To prepare for future requirements and regulations, we have voluntarily introduced an environmental management system and planned and implemented an efficiency strategy. The EU Taxonomy and the planned European Union extensions to non-financial reporting regulations (Corporate Sustainable Reporting Directive – CSRD) will result in extensive new reporting obligations that will also change sustainability reporting practices in the future.



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The growing number of legal sustainability requirements for our products and business activities are quite challenging for us as a medium-sized company, but we prefer to see these requirements as an opportunity. Further information on how we address potential sustainability risks and a description of the preventative measures we take can be found in the individual chapters of this Sustainability Report.

#### *Compliance organisation*

Within the Berentzen Group, taking responsibility for the topic of compliance has, at an organisational level, in principle been centralised at Berentzen-Gruppe Aktiengesellschaft for the entire Berentzen Group. The Executive Board, as part of its overall responsibility for the management of the Company and the corporate group, is the body legally responsible for the topic of compliance at Berentzen-Gruppe Aktiengesellschaft, and therefore also within the Berentzen Group as a whole. Alongside the Executive Board, the Supervisory Board of Berentzen-Gruppe Aktiengesellschaft is, within the scope of its supervisory function, also responsible for compliance at Berentzen-Gruppe Aktiengesellschaft and therefore also within the Berentzen Group as a whole. The supervisory function of the Supervisory Board not only extends to the direct actions of the Executive Board but in particular also to whether the Executive Board fulfils its duty of ensuring compliance within the Company.

Beneath the organisational level of the Executive Board, responsibility for the topic of compliance has been transferred to the Chief Compliance Officer and the Compliance Officer of the Berentzen Group.

Another important component is the centralised external notification office (“Whistle Blower Hotline”), which is oriented toward the requirements of the Whistle Blower Protection System. Employees, business partners and other external stakeholders can use the hotline as well as contact the internal Compliance Officer

to anonymously report possible breaches of the law or of our Codes. The tasks of the notification centre are carried out by an external, independent lawyer.

Employees of the corporate group will be informed of the existence and contact details of the external notification centre when they commence their employment. The contact details will also be available on the social intranet and published on the corporate website. No substantial reports were made to the external notification centre in the 2022 financial year. To further facilitate the ability of internal and external stakeholders to make a report, development of a digital whistle blower system was begun in the reporting year. Implementation of the new system is planned for the 2023 financial year and will be announced internally and externally with wide-scale communication measures.

#### *Increasing employee and executive awareness*

Within the corporate organisation, executives are subject to special duties with regard to the topic of compliance as part of their management duties. This includes ensuring that the Codes are observed in their respective area of responsibility, informing employees of the content of the Codes and increasing their awareness of the same, and making every effort to assist them in acting in the correct way. As part of their supervisory duties, executives are also responsible for making sure that no breaches of applicable law or company guidelines happen in their area of responsibility.

We also address the risk of corruption by separating functions, implementing approval procedures and working according to the “dual control principle”, for example. Furthermore, the employees of the Berentzen Group usually receive instruction on compliance-related topics – particularly competition and antitrust laws – in classroom training courses that serve to raise awareness of compliance with all relevant legal requirements. If they have questions about lawful conduct or questions related to the understanding or interpretation of the Berentzen Group



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Codes, employees can turn to their supervising manager, the Compliance Officer, or the Corporate Legal Department of Berentzen-Gruppe Aktiengesellschaft.

#### Transparency

We view transparency as an important component of our corporate responsibility. Our key transparency instruments are Berentzen-Gruppe Aktiengesellschaft's annual reports, half-yearly financial reports and annual financial statements, as well as the quarterly reports, which are published voluntarily. These instruments, in addition to other reports and information, are made publicly available on our corporate website.

Furthermore, we transparently report on ecological and social issues in this Sustainability Report. This serves not only as a record of our sustainability activities, but also as a benchmark by which we can measure our success, as transparency in sustainability reporting also means openly communicating any targets we have not met.

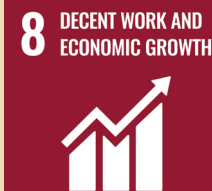
To increase the comparability of our sustainability achievements, our reporting is based on the GRI Standards. GRI (Global Reporting Initiative) is a standard established worldwide for sustainability reporting. More information on GRI is available at:  [www.globalreporting.org](https://www.globalreporting.org)

## (3) People

A competent, capable and committed workforce forms the basis of our business success and the further development of our Group. As an employer with locations in what tends to be rural areas, demographic change and the associated labour shortage can sometimes be challenging for us. For this reason, we regularly scrutinise our offerings and respond to current labour market requirements to continue to position ourselves as an attractive employer.

To address challenges, we have established a personnel strategy derived from the Company's central strategy as well as its corporate values and skills. The ongoing objective of the personnel strategy is to put us in a position to recruit the best people for the job in sufficient numbers, and keep them over the long term. The focus is on ensuring that the short-, medium- and long-term needs of employees are met in all areas of the Company.

The personnel strategy is shaped, put into practice and driven forward by the Human Resources and Organization portfolio. This area has been centralised at Berentzen-Gruppe Aktiengesellschaft for the entire Berentzen Group. The head of the centralised area reports directly to and maintains close contact with the Chief Financial Officer.



Our contribution to achieving SDG 8 "Decent work and economic growth": we offer our employees secure jobs, good working conditions and consistent appreciation.



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In addition to our current and potential employees, the People area of activity also covers society. Contributing to society is an intrinsic part of our corporate culture and shared values. As such, we want to do our part to help achieve sustainable societal development. Further information can be found in the sub-chapter → [“Our commitment”](#).

#### *Employer attractiveness and responsibility*

We continuously work on developing and improving our working conditions, in order to proactively offer our employees an interesting working environment shaped by personal responsibility.

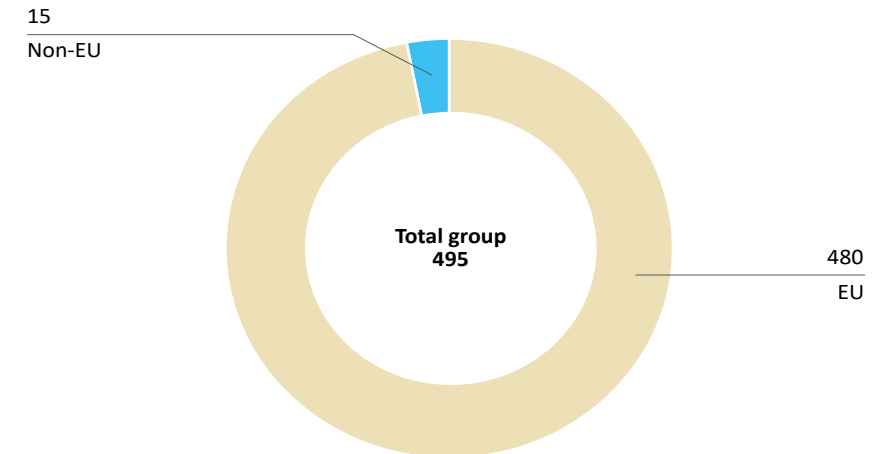
We view ourselves as an attractive and responsible employer, which makes it particularly important for us to take care of our employees’ varying concerns and interests. We offer exciting tasks and a modern work environment. We also attach importance to a good work/life balance, competitive remuneration and equal pay for equal work irrespective of gender as well as a good company atmosphere.

To ensure mutual success and a shared drive to succeed, we train our employees and promote their continuous development. This includes high-quality training for entry-level workers and actively supporting further training and skills development for our employees. Further information can be found in the sub-chapter “Training and development”.

#### *Employment structure*

As at December 31, 2022, the corporate group had 495 employees (headcount) in Germany, Austria and Turkey. This amounts to 6 employees more than in the previous year. The corporate group employed 497 staff on average over the year.

#### *Employees by region*



#### *Headcount development*

	2022	2021	2020
Headcount at the reporting date	495	489	507
Average headcount	497	493	503

As at the reporting date, 53.5% of our employees were employed in commercial and administrative positions, and 41.2% in production positions. Trainees and interns made up the remaining 5.3%. At 45.7%, most staff are employed at Berentzen-Gruppe Aktiengesellschaft, followed by 35.4% of staff at Vivaris Getränke GmbH & Co. KG, 9.7% at our sales companies and 6.9% at our Austrian subsidiary, Citrocasa GmbH.



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*Distribution of headcount within the corporate group*

Company	Salaried employees (total)	of which women	Waged employees (total)	of which women	Trainees/ interns (total)	of which women	Total number of employees
Berentzen-Gruppe Aktiengesellschaft	131	68	77	14	18	10	226
of which in Haselünne	85	47	4	0	11	6	100
of which in Minden	41	18	73	14	7	4	121
of which in Stadthagen	5	3	0	0	0	0	5
Der Berentzen Hof GmbH	6	4	5	5	1	1	12
Berentzen-Vivaris Vertriebs GmbH	29	6	0	0	0	0	29
Berentzen Alkollü Ickiler Ticaret Limited Sirketi	15	4	0	0	0	0	15
Vivaris Getränke GmbH & Co. KG	46	23	122	22	7	2	175
of which in Haselünne	32	15	67	5	3	1	102
of which in Grüneberg	14	8	55	17	4	1	73
Citrocasa Deutschland Vertriebs GmbH	4	0	0	0	0	0	4
Citrocasa GmbH	34	14	0	0	0	0	34
<b>Group</b>	<b>265</b>	<b>119</b>	<b>204</b>	<b>41</b>	<b>26</b>	<b>13</b>	<b>495</b>

*Facing the crisis together – the challenges of the coronavirus pandemic*

The coronavirus pandemic has impacted our everyday lives in recent years and posed enormous challenges for the Berentzen Group and its employees.

We provided detailed information about this in the  [2020](#) and  [2021 Sustainability Reports](#).

After the pandemic came to be viewed as largely manageable in the spring of 2022, politicians have begun gradually lifting most restrictions. In light of this, we too have reduced the coronavirus measures in force in our corporate group, while maintaining a general health and safety plan. As an employer, we place the protection of our employees at the centre of our activities.

The Berentzen Group crisis team again met regularly during the reporting year, monitored political and pandemic-related developments, discussed current and potential measures at length and fleshed out plans of action on this basis.

*Tackling risks responsibly*

For a long time already, we have defined the shortage of skilled labour as a potential risk in our risk management system. For the first time in this reporting year, we expanded our risk management system by adding specific ESG risks. In the process, "unwanted turnover" and "accidents at work and health risks for employees" were defined as additional potential risks in this area of activity.



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Demographic change has intensified the competition for skilled labour in industrialised countries. With our personnel strategy and the associated measures, we are able to counteract and minimise these risks. For example, we have intensified our focus on remote working so as to enable applicants from other regions to join the corporate group, regularly review our salary structures and have optimised the recruitment process. We also launched an employer branding project in 2019, to – among other things – introduce ourselves to skilled labour as an attractive employer. Another aspect of employer branding is to make a positive contribution to employee retention and thus to counteract turnover. Additional measures in this context include regular employee interviews, a continuous process of improving working methods, work quality and working atmosphere, and the promotion of integration. Avoiding accidents at work and health risks for employees is an essential element of our sustainability strategy. We regularly identify and review potential risks and institute appropriate protective measures. In addition, we promote our employees' health through complex measures in occupational health management and reintegration management.

### (3.1) Employee retention and satisfaction

Employees who have strong emotional ties to a company and are satisfied with the working conditions are less likely to give notice, are less frequently absent and are happy to recommend the company to others. This presupposes that the employees feel comfortable at their place of work and have appropriate opportunities for development, that they can balance work with their private lives, that they feel appreciated and are actively involved in decision-making processes and are kept informed of developments. The Berentzen Group offers all this to its employees.

#### Average term of employment and turnover

	2022	2021	2020
Average term of employment [years]	12.3	13.0	12.9
Turnover rate [%]	16.4	16.6	9.5
Number of exits	77	77	45
Number of newly hired employees and trainees	91	66	60

In the reporting year, the turnover rate of 16.4% largely remained at the high level of the previous year (16.6%). The long average term of employment of 12.3 years in the 2022 financial year, however, continues to show the fundamentally high degree to which employees identify with the corporate group.

To better understand employees' reasons for leaving the Company, we conduct final exit interviews with our employees. We are also working continuously to optimise the induction phase so as to counteract new hire turnover.



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### Employee turnover by region, gender and age

	Turnover rate in %	Number of exits
<b>By region <sup>1)</sup></b>		
EU	16	71
Non-EU	39	6
<b>By gender</b>		
Number of women	5	22
Number of men	12	55
<b>By age</b>		
Under 30	4	17
30 to 50 years	7	34
Over 50	6	26

<sup>1)</sup> Owing to the uneven proportion of employees by region, the turnover rate by region is not representative and is hence less valuable as an indicator.

### New hires by region, gender and age

	Rate of newly hired employees in %	Number of new hires
<b>By region</b>		
EU	95	86
Non-EU	5	5
<b>By gender</b>		
Number of women	35	32
Number of men	65	59
<b>By age</b>		
Under 30	38	35
30 to 50 years	49	45
Over 50	12	11

### Employer branding

We launched an employer branding project already in 2019, the aims of which are both to create stronger ties between current employees and the corporate group and to find new personnel. With regard to retention of existing employees, intensifying employee identification with corporate values is of key importance. In our estimation, this ultimately increases their level of satisfaction, improves their commitment and boosts motivation.

To find new personnel, we are enhancing our position as an attractive employer on the labour market. In this way, we have better success in getting professional talent excited about the Company and ultimately recruiting them.





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Underlying this process was an employee survey carried out throughout the Group. The results of this survey were fed directly into the further development of our corporate values and thus into the employer branding strategy. We produced various videos in the 2021 financial year to implement the employer branding. The aim of these videos is to show the corporate group from all perspectives and demonstrate its corporate values, as well as to raise and enhance potential applicants' interest in the Berentzen Group and increase the extent to which existing employees resonate with the corporate group. To this extent, the videos are intended not only to recruit personnel or position the corporate group as an attractive employer, but also to strengthen employee loyalty. In the reporting year, the five employer branding videos and an introductory teaser were rolled out as part of two social media campaigns on LinkedIn. In addition, we installed the videos as a fixed element in the Career Page of our corporate website and placed it prominently and visibly for all employees in our Social Intranet with a permanent link. The videos drew further attention as part of YouTube and GoogleAds campaigns.

Following the establishment of the employee suggestion scheme at German Berentzen Group locations over the past few years, this system was introduced at Citrocase in the 2020 financial year. Employees can actively contribute suggestions for improvement and thus help to optimise the Company. A management team evaluates the suggestions made on a regular basis. Reasonable and feasible suggestions will be passed on to the team, which will then take care of the further implementation steps.

### Digitalisation in personnel processes

Since we introduced web-based software for the handling of personnel processes in 2019, marking another step in our ongoing efforts to digitalise our personnel processes and regularly establish new digital tools. The aim of the application is to render personnel processes more transparent and efficient thanks to increased automation and greater employee involvement and additionally lower general process costs. It also reduces the amount of paper work and thus CO<sub>2</sub> involved in various processes across locations.

In the 2022 financial year, we focused on introducing digital time tracking for employees in commercial or administrative positions after the successful completion of the pilot phase in the previous year.

### Employees by contractual status

We strive to build long-lasting relationships with our employees based on trust. That is why around 90% of our employees are employed on permanent contracts. An additional 5% of our employees are employed at the corporate group as part of their training. Further information on this topic can be found in the chapter → "[Training and development](#)".



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## Employees by type of contract, region and gender

	Number of employees	of which on permanent contracts	of which on fixed contracts	of which trainees
Germany	446	389	31	26
Austria	34	34	0	0
Turkey	15	15	0	0
<b>Group as a whole</b>	<b>495</b>	<b>438</b>	<b>31</b>	<b>26</b>
Number of women	173	147	13	13
Number of men	322	291	18	13
<b>Group as a whole</b>	<b>495</b>	<b>438</b>	<b>31</b>	<b>26</b>

We work with temporary work agencies to bridge any short-term or temporary shortages. These agencies must have a valid permit for the loaning of employees. If a position is occupied by a temporary worker for more than six months, we will check whether this is a permanent position and whether the position can instead be permanently filled by an employee employed at the Berentzen Group. As at the reporting date, the Berentzen Group employed eight temporary workers, making up 1.6% of the overall workforce. Temporary workers are employed mostly in empty bottle sorting and perform some supporting auxiliary work in production. Temporary workers do not count as Berentzen Group employees on a fixed contract as they are employed by the relevant temporary work agency.

## Work/life balance

For our employees, having a work/life balance is essential. We would like to make every effort to support our employees in achieving this. Provided this is compatible with the employee's activities, we allow various working time modes and family-friendly part-time modes. In the 2022 financial year, the part-time ratio amounted to 14.5%. To develop contemporary, reasonable working time modes, we regularly identify the needs of our employees. In this context, the scope of the previous working time model was broadened further, with core working hours replaced by

department-specific staffing times. The aim is to allow employees in commercial or administrative positions to work more flexible hours. On principle, we do not employ workers without providing guaranteed working hours.

## Part-time ratios and ratio of women

	2022	2021	2020
Headcount at the reporting date	495	489	507
Number of part-time employees	72	75	80
Part-time ratio [%]	14.5	15.3	15.8
Ratio of women [%]	34.9	34.6	35.1

Since many employees would like to work from home, we have offered a wide range of remote working possibilities since the 2020 financial year. We also concluded work agreements, made extensive investments in hardware and software and established a digital meeting culture. These measures allow us to help our employees to improve their work/life balance.





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### Part-time employees by gender and region

	Number of part-time employees
Germany	63
Austria	8
Turkey	1
<b>Group as a whole</b>	<b>72</b>
Number of women	58
Number of men	14
<b>Group as a whole</b>	<b>72</b>

To strengthen and continuously develop family-friendly policies within the corporate group, an interdisciplinary project group has been established, led by the Head of Personnel. The project group meets regularly to identify and develop different measures for promoting family-friendly policies.

These efforts and our continued commitment in this area underscore how firmly established family-friendly policies are within the Berentzen Group. The renewed certification process of the Haselünne location as a family-friendly employer in the reporting year is also testament to this. Our Haselünne location was first certified with the seal of approval as a family-friendly employer in 2019 by the Emsländische Stiftung Beruf und Familie (Emsland foundation for employment and family). The successful recertification now extends the seal's validity until the end of 2025. Back in 2021, our Minden location received an award for the second time from the Kompetenzzentrum Frau und Beruf Ostwestfalen-Lippe (Ostwestfalen-Lippe centre of excellence for women and employment) for being a family-friendly company in the Minden-Lübbecke region. Both of these awards underline the extensive approaches we have taken and our commitment to our employees. We are delighted that our employees as well as applicants appreciate this commitment. As a result of the very good ratings that these groups of people gave us on the kununu web portal in the reporting year, the platform awarded us the designation of "Top

Company". This puts us among the top five percent of companies rated on kununu.

After protracted periods of incapacity for work, employees have the possibility of discussing their situation as part of the workplace integration management (betriebliches Eingliederungsmanagement, BEM). The aim is to restore the individual's employability within the Group, thus reducing absences due to illness.

There is a range of benefits in place to ensure that employees feel comfortable at their place of work. They have access to a range of free hot and cold drinks during working hours, for example. Various works agreements govern voluntary employee benefits on company anniversaries, a monthly payment in kind and special payments in kind at Christmas and for birthdays. To celebrate 25 years of service to the Company, employees further have the possibility of putting on a party for colleagues at the Company's expense. We also granted paid special leave for certain occasions.

Since 2017, we have offered our employees the possibility of leasing company bicycles within the scope of a salary conversion scheme. 101 bicycles are currently being leased by 73 employees, thus increasing both the number of bicycles and the number of employees leasing bicycles by over 15% compared to the prior year. Some employees are making use of the option offered of also leasing a bicycle for their partner.

### Diversity and equal opportunities

We value the diversity and individuality of our employees. Having a diverse workforce shapes our corporate culture and plays a key role in achieving our corporate goals.



For us, diversity is not just about cultural diversity and internationality, but also concerns age groups, professional competence and an adequate gender balance. In the reporting year, the ratio of women was 34.9% (34.6% in the 2021 financial year).

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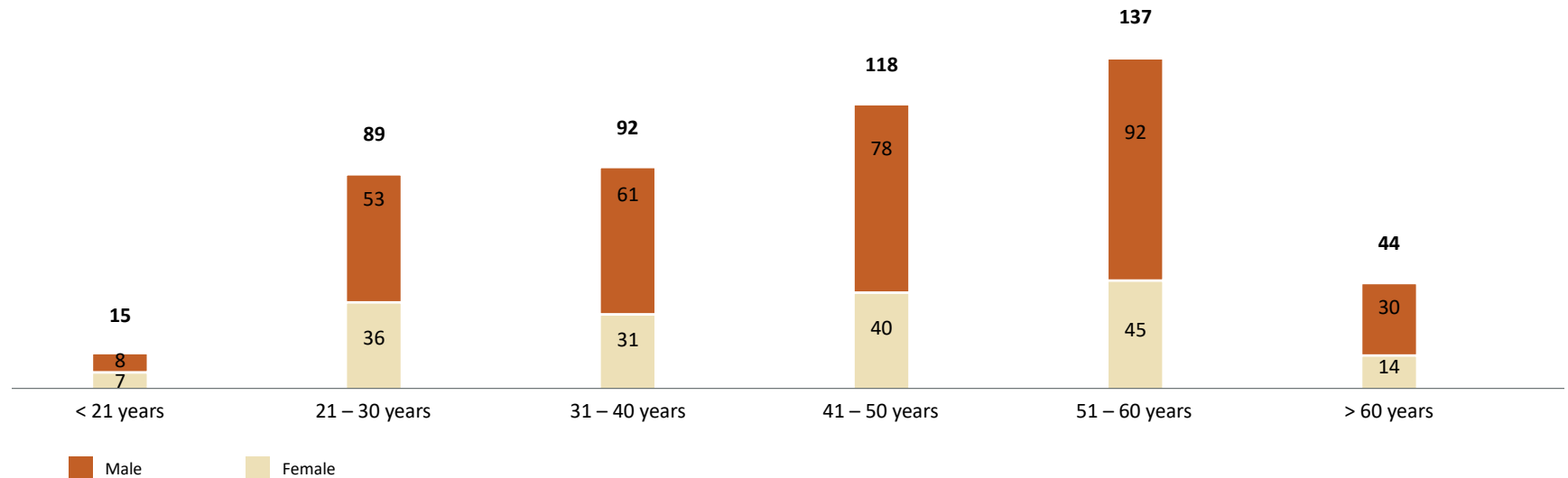
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### Gender distribution by age group



Our Code of Conduct and the German General Act on Equal Treatment (Allgemeines Gleichbehandlungsgesetz, AGG) form the basis on which the Company promotes diversity and equal opportunity and categorically prohibits any form of discrimination.

## 10 REDUCED INEQUALITIES



Our contribution to achieving SDG 10 “Reduced inequalities”: our focus is on achieving equal opportunities, which we are working towards by ensuring our recruitment procedures are free from discrimination, offering equal opportunities for promotion and paying our employees equally for the same work.



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We do not tolerate discrimination of any kind and pursue interactions that are based on mutual respect, appreciation, tolerance and trust. These principles are part of our Code of Conduct, which is applicable to the whole Group and therefore must be complied with by all employees. We strengthened this understanding in 2021 by joining the UN Global Compact and committing to complying with its ten principles. Employees who infringe these principles will be subject to disciplinary action under labour law, including warnings or even termination of contract. Those affected can get in touch with the Human Resources and Organization department, the Compliance Committee or the anonymous Whistle Blower Hotline. In the reporting year, we also created the new position of Compliance Officer to take into account the increasing importance of compliance topics. One of the Compliance Officer's first projects in the reporting year, in cooperation with the CSR department, was to initiate the revision of the Code of Conduct introduced in 2017, in order to adapt this set of rules to changed framework conditions and new requirements. Implementation of the new Code of Conduct is planned in the course of 2023.

### Age groups and average age in the corporate group

	2022	2021	2020
< 30 years [%]	21.0	19.0	18.9
≥ 30 - ≤ 50 years [%]	42.4	44.0	44.6
> 50 years [%]	36.6	37.0	36.5
Average age [years]	44.3	43.9	43.7

Open vacancies are filled exclusively on the basis of candidates having the required qualifications and meeting the requirements profile of the position in question. We will not tolerate any breaches of the ban on discrimination. Those affected can likewise get in touch with the Compliance Committee or use the anonymous Whistle Blower Hotline. No breaches of the ban on discrimination were reported in the reporting year.

To safeguard our employees' ability to work as they get older, and to address employee concerns, we hold a "60+ conversation" with all of our employees once they reach this age. We also take steps to ensure that our employees are and remain healthy over the long term with our occupational health management plan. Further information on the occupational health management plan can be found in the chapter → "[Health and safety in the workplace](#)".

### Diversity at management level

Our objective is to increase the share of women in management positions – including independently of statutory regulations, which we comply with by defining the following concrete targets.

### Women's quota objectives at management level within the corporate group

	Established targets until 12/31/2026
Executive Board [%]	33 <sup>1)</sup>
First management level beneath the Executive Board [%]	29
Second management level beneath the Executive Board [%]	30
Supervisory Board [%]	17

<sup>1)</sup> Executive Board: If the Executive Board does not have more than two members, it does not need to have a female member. If the Executive Board has more than two members, at least one member of the Executive Board should be a woman.

In the 2022 financial year, the two-person Executive Board of Berentzen-Gruppe Aktiengesellschaft consisted of two men. The diversity plan aims to achieve a minimum 33% share of women on the Executive Board if the Board consists of more than two members.



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The diversity plan also includes an age limit for Executive Board members. Only those persons who will not have completed their 65th year of life at the end of the regular term of office for which they were either appointed for the first time or re-appointed should be appointed to the Executive Board.

The first and second management levels beneath the Executive Board define the hierarchy within the organisation and set out the respective management tasks in relation to personnel and budget.

As at the reporting date, women made up 19% of the first management level beneath the Executive Board and 17% of the second management level.

#### Share of women at management level and in governance bodies

	Total number	of which women	of which men
Executive Board	2	0	2
First management level beneath the Executive Board	16	3	13
Second management level beneath the Executive Board	29	5	24
Supervisory Board	6	2	4

The share of women in the first management level was still 8% in the previous year, and thus it more than doubled. The reasons for the low overall share of women in the first and second management levels beneath the Executive Board are complex and can be essentially summarised as follows: When filling open management positions, there is increasingly found to be only a small number of qualified applicants. This was due not least to the general shortage of skilled and managerial personnel as well as to the traditionally male-dominated gender structure still prevalent in the beverages and spirits industry. Moreover, the Berentzen Group as an employer still often finds itself confronted with an old-fashioned view of the role, owing to its headquarters and locations tending to be located away from

urban areas. This explains in part why the proportion of female candidates applying for open management positions is relatively low. In addition, experience has shown that willingness to accept increased demands relating to mobility, such as longer daily travel times or a weekly commute to the workplace, varies by gender, which also plays a role.

We want to achieve the targets for the percentage of women holding positions on the two management levels beneath the Executive Board by stepping up our efforts to support women in the future. In addition to promoting a respectful culture of diversity within the Company and enhancing the measures outlined above to reconcile work and family life, these measures include the intensification of internal employee development from the point of view of selecting, promoting and preparing women for management duties. To this end, a discussion platform for female executives was created, on which members can discuss future possibilities for acquiring more women versed in management functions. In addition, we are undertaking a more targeted recruitment of external female candidates for open skilled and managerial positions, including with the support of external consultants specialised in this matter.

Furthermore, we offer targeted remote working opportunities in order to meet the needs of current and future employees as flexibly as possible and increase our attractiveness as an employer competing for skilled persons and managers of all genders.



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### Freedom of association and co-determination

To promote appreciation and good collaboration between employees and Company management, we support the principle of co-determination. In Germany, the right of co-determination at Aktiengesellschaft companies is laid down by law. As per our Code of Conduct, all of our employees across the Group are free to engage in interest groups in accordance with the provisions of national law. Freedom of association and collective bargaining agreements are core values and tools practised within the corporate group. Trade unions and other forms of employee representation are involved in collective bargaining.

#### Ratio of employees employed under collective bargaining agreements to employees not employed under such agreements

	Total number	of which women	of which men
Number of employees employed under collective bargaining agreements	372	139	233
Number of employees not employed under collective bargaining agreements	123	34	89

All employees are regularly informed about current developments. The interests of employees are represented through works councils, their individual committees and employee representatives in the Supervisory Board of Berentzen-Gruppe Aktiengesellschaft. At the management level of the corporate group, the Executive Board and the Supervisory Board work closely together as the highest-level decision-making bodies.

Our social intranet has become an information and communication platform across our locations and has noticeably improved the flow of information. In addition, employees are actively involved in decision-making processes by taking part in various surveys and votes.

The right to information is comprehensively implemented within the Berentzen Group. All new employees are given a welcome folder with detailed information about the corporate group. In the reporting year, we also implemented a new concept to expand our internal communication and encounters. A major part of that is the new "Berentzen Talk" already mentioned. To create more opportunities for encounters, the format of a Stammtisch, or regular gathering table, was also adopted in the reporting year. It takes place at the locations once every quarter and is used for relaxed conversation and networking.

Pursuant to the German Works Constitution Act (Betriebsverfassungsgesetz), the finance committee and works council meetings must be notified of any operational changes in a timely manner so that the works council can exercise its consultation right and right of co-determination. A specific deadline within which such notification must take place has not been laid down in law in Germany. Laws, collective agreements and group works agreements set out all material topics of relevance to employees in Germany.

### Remuneration

Remuneration within the Berentzen Group in Germany is based on the respective collective bargaining agreements in place for the various operations within the spirits industry (Berentzen-Gruppe Aktiengesellschaft, Der Berentzen Hof GmbH) and the soft drinks industry (Vivaris Getränke GmbH & Co. KG). The collective agreements govern, among other things, payments such as holiday pay, a special annual bonus and additional time off for older employees. Employees are allocated to a tariff group based on their role. This ensures that salaries are not determined by gender or other diversity-related criteria. A non-collective salary or payments in excess of the collective agreement in addition to the collectively agreed terms is paid for specific functions within the Company. Citrocasa GmbH in Linz is generally subject to the Austrian collective agreement for retail employees. This collective agreement governs issues such as working time, remuneration for overtime, etc. and allocation to employment groups. These employment groups and the length





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of service are used to define the minimum wage. Here again, voluntary allowances are paid over and above the minimum wages.

Within the Berentzen Group there is a target agreement system in place for specialist and executive staff in order to provide an incentive for achieving the corporate objectives. The target agreements are considered to be a variable component of the annual salary and are agreed in writing between supervisors and staff at the beginning of the year and assessed after the end of the financial year. The assessment is made on the basis of quantifiable commercial ratios as well as the extent to which staff have achieved their personal and individual targets. The target agreements consist of Group and departmental targets as well as individual targets. Alongside the group and departmental targets that can be used to measure long-term value creation, sustainability targets can be taken into consideration in the target agreement, especially with regard to individual targets.

As part of its company pension plans, the Berentzen Group works together with the Hamburger Pensionskasse pension fund. The option of obtaining tax benefits on deferred compensation has already been exercised by a large number of employees, in some cases according to the terms of the collective agreements.

### (3.2) Health and safety in the workplace

As a responsible employer, we want to create a working environment for our employees that is free from accidents, injuries and illnesses. At the same time, we want to promote a healthy lifestyle among our employees.



Our contribution to achieving SDG 3 “Good health and well-being”: our aim is not only to avoid accidents at work, but also to promote a healthy lifestyle among our employees.

With our sustainability strategy and the objective of zero accidents and improved health, we further intensified our focus on the health of our employees at the beginning of the 2021 financial year. In doing so, we keep all our employees in view – regardless of their form of employment. Our focus is preventing accidents at work and preventing occupational diseases from occurring, as well as promoting our employees’ health and well-being.

We implemented an operational health management system at our German locations in order to systematically manage all health-related operational processes. This is managed centrally by Human Resources and is available to all employees working at the German locations. A decentrally managed operational health promotion programme is in place at our Austrian location, which has been tailored to the individual needs on site.





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### Employee illness ratios

	2022	2021	2020
Days of illness	10,319	8,864	8,593
Illness ratio [%]	5.4	4.3	3.9
Illness ratio including long-term illness [%]	8.5	7.2	7.0

### care@work – our occupational health management

To achieve the objectives of our sustainability strategy, we started by developing a new operational health management concept called “care@work” in 2021. This concept focuses on enhancing our employees’ physical and mental well-being and sharing tips on ways to improve health and well-being. The plan therefore covers two strategic areas: corporate care and self-care.

Corporate care focuses on all actions, measures and specific guidelines related directly to the work environment. As an employer, it is our responsibility to design operational frameworks, structures and processes in a way that promotes the health of our employees at work. Corporate care therefore covers topics such as occupational health and safety, prevention of occupational illness, promotion of physical activity and prevention of physical and mental strain at the workplace.

The second strategic area of self-care is designed to actively encourage and help employees to listen to their own needs and be kind to themselves. This is absolutely essential for their well-being, which, if neglected, could have huge negative impacts on their health.

As an employer, we believe that our duty in this regard is to give our employees the information and tools they need to take action themselves. Together with our employees, we want to learn ways of acting in a responsible, health-conscious way. Employees can, should and must take such measures on a voluntary basis, as healthy sleeping, eating and exercising patterns naturally cross over into their private lives.

Since our employees’ needs can vary significantly due to their roles within the Company, another important aspect of care@work is to provide more targeted measures for different target groups. For example, presentations were offered in the reporting year for industrial workers at all our German locations on the topic of sleep, since tips for healthy sleep are especially important for shift workers in particular. In addition, we are now offering driving safety trainings to all our employees working in field service. Over several weeks in the reporting year, we presented to our commercial and administrative employees the concept of the “digital active break” and physical exercises for day-to-day work. Both counteract the negative consequences of working for hours seated in front of a monitor.

We provided the employees with comprehensive information on the concept and the various offerings of care@work through specific subpages set up on our Social Intranet.

# care@work



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### *Diverse health promotion measures*

We started making our screen and office workspaces healthier in the 2021 financial year and provided them with height-adjustable desks. By the end of the reporting year, nearly all workspaces were so equipped.

Employees receive regular health tips on the social intranet, such as tips on healthy sleeping habits and more physical activity in everyday life and an introduction to the latest exercise trends.

To promote the mental well-being of our employees, we started collaborating with Caritas back in 2019 to provide social counselling. Employees who need support in overcoming problems related to work or their personal lives can use the telephone advice service anonymously and free of charge.

Employees have an opportunity to rate the measures already taken and submit suggestions for improvement via a specially created e-mail address. The feedback will be taken into account in further planned measures.

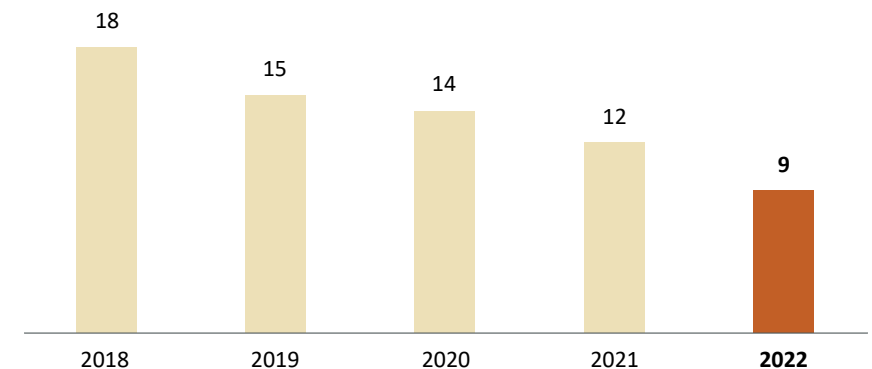
Since 2013, the corporate group has been a member of the qualitrain company fitness network, renamed EGYM Wellpass in the reporting year. In this way, it offers its employees the possibility of using a large number of fitness studios and physiotherapy studios with training expertise in return for a subsidised monthly contribution. The advantage of this company fitness network is the availability of fitness studios throughout Germany and the fact that not only the employees at the Haselünne, Minden and Grüneberg locations can benefit from this model but also the field staff.

### *Occupational safety*

Avoiding accidents and injuries in the workplace is our top priority. As an employer, we are responsible for the safety of our employees, which is why we work tirelessly

to ensure a safe working environment and promote a culture of prevention. Here, we do not distinguish between our own employees, employees from external companies and visitors. It goes without saying that we comply with all locally applicable statutory requirements.

### *Development of the number of accidents at work*





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#### Key figures regarding occupational health and safety

	2022	2021	2020
Number of accidents at work <sup>1)</sup>	9	12	9
Number of accidents at work with serious consequences	0	0	0
Number of fatal accidents at work	0	0	0
Number of commuting accidents	0	0	4
Accident frequency <sup>2)</sup>	12.9	17.0	12.5

<sup>1)</sup> An accident at work must be reported if it is associated with an absence from work of more than three days. Excluding commuting accidents and work-related injuries with serious consequences.

<sup>2)</sup> Accident frequency: number of accidents per 1 million working hours.

The occupational safety committee (Arbeitssicherheitsausschuss, ASA) meets at regular intervals to monitor the areas of occupational health and safety. The committee meetings discuss in detail the topics of how to prevent occupational accidents, safeguarding the safety of third parties and humanising the work environment and work together to develop solutions. In addition, different themes are brought into the spotlight.

Risk assessments are essential for ensuring responsible conduct. Our risk assessments and workplace analyses identify potential health-related risks. Workplace-related health risks and individual requirements are thus systematically identified, assessed and documented. The risk assessment is based on state-of-the-art knowledge and takes into account the risk type, scope and likelihood of occurrence. By systematically analysing the technical, organisational and behaviour-related causes of all accidents, we are also able to derive and implement targeted preventative measures.

The risk assessments are updated annually in collaboration with our employees. They are also updated without delay if any changes in operating procedures lead to a change in employee duties.

The works managers play a key role in occupational health and safety. They are responsible for compliance with applicable laws and regulations on occupational health and safety, for documenting and assessing health hazards and for putting in place appropriate protection for employees.

The works managers at the production sites are supported by external work safety specialists and internal safety officers, who are responsible for matters relating to occupational health and safety alongside their normal duties. Safety talks and inspections of all departments take place regularly at all production sites. In addition, internal training on the topic of occupational health and safety is held on a regular basis.

A voluntary external audit took place in both the 2020 and 2021 financial years, as part of the Group-wide SMETA audit, to verify compliance with locally applicable occupational safety laws. The audit was designed to cover all German and Austrian production and administrative locations. SMETA, which stands for Sedex Members Ethical Trade Audit, had already been successfully carried out at all German and Austrian locations in 2017.



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### (3.3) Training and development

Our training opportunities equip future specialists and executives with the skills they need and ideally create ties between them and the Company directly. In addition, further development of employee skills is an important prerequisite to achieving joint success within the corporate group and an investment in the future. Alongside specialist knowledge itself, interdisciplinary skills make a contribution to success.

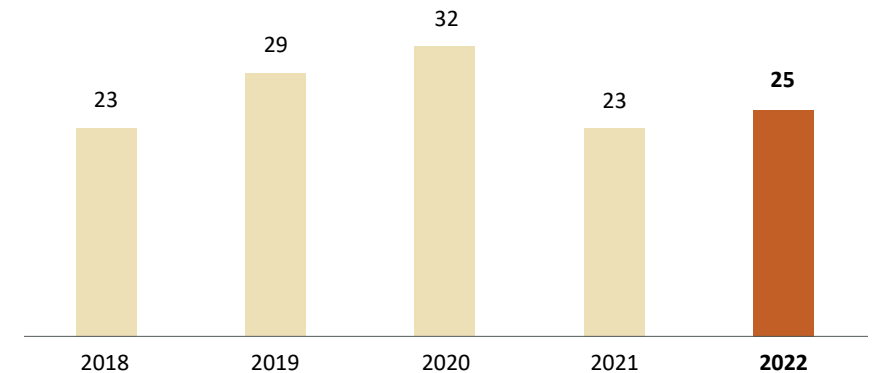
The Human Resources and Organization department is responsible for employee development. The department supports the specialist departments in training our employees in line with targets and needs with the objective of meeting current and future requirements and challenges.

In this context, we regularly assess our needs for personnel for training occupations and offer a corresponding number of training places. In addition, we identify our need for further qualification and successor planning via annual talks and the annual personnel planning process in order to develop and expand specialist and management skills in a targeted manner.

#### Training

In the reporting year, our training ratio went up slightly from 4.7% (2021) to 5.1%. The hiring rate increased from 76.9% (2021) to 87.5%. This sharp increase is attributable to an excellent class of trainees coinciding with a large number of positions to be filled in the corporate group.

#### Development of the number of trainees within the corporate group



At the beginning of training in August 2022, trainees started out in the following training occupations:

- Industrial electronics technician
- Industrial clerk
- Food technology specialist
- Distiller
- IT specialist for system integration
- IT specialist for application development

In addition, for the first time in the Berentzen Group, someone commenced training as an e-commerce administrator. This gives consideration to the steadily growing importance of online commerce.

As at the end of the reporting period, there were a total of 25 trainees within the corporate group. Ten trainees started and eight successfully completed their training during the reporting year.



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### Training ratios

	2022	2021	2020
Number of trainees	25	23	32
Trainee ratio [%]	5.1	4.7	6.3
Hiring rate [%]	87.5	76.9	71.4

To give trainees the best possible start for this new stage in their lives, we organise a comprehensive induction week every year bringing together the trainees from all of our German locations. In addition to holding a getting-to-know-each-other session and thoroughly presenting the corporate group, we familiarised the trainees with the Berentzen Codes. To ensure they were optimally prepared for their training, trainees also had access to various IT training sessions, a workshop on the do's and don'ts manual for trainees and a telephone seminar. In addition, presenters from a wide range of business units described their responsibilities. For the first time, the trainees also completed a driving safety training as part of their induction week.

If desired, trainees also have the opportunity to take part in an internship abroad to gather international experience. Another offering was examination preparation training. This gives trainees the chance to learn about business matters by assuming responsibility and managing their own company.

We are committed to the training opportunities provided in the region and participate in the "Ausbildung.Plus" training programme, in which commercial training is linked to advanced training as a certified business administrator. This ensures, among other things, a targeted and practice-oriented qualification over and above the minimum requirements of training. Practical modules take place as part of this programme in which trainees are given input about current projects by partner companies, thus ensuring a great degree of practical relevance.

Since last year, all trainees have been given an account with the audio streaming service Spotify paid for by the Berentzen Group. We started this offering as another element to make our corporate group even more attractive to young people as a training site.

In addition, the travel cost allowance for trainees to visit occupational schools was raised to offset the steep increases in fuel prices.

### Promoting young people

With a view to providing young people with support during their professional orientation phase, a total of 31 pupils and students were given an opportunity over the 2022 financial year to take part in an internship to get to know the corporate group and to gain their first experiences of a commercial or industrial profession.

Since 2018, we have played host from time to time to the Management Information Game (MIG), which is held in cooperation with Bildungswerk der Niedersächsischen Wirtschaft and VME-Stiftung Osnabrück – Emsland. This computer-based business simulation allows a school class to take on the role of corporate leaders and build up and enhance their knowledge of micro- and macroeconomic matters under practical conditions.

During the reporting year, our Austrian subsidiary Citrocasa worked together with technical colleges to introduce the Company to students early on.

### Development

For us, the principle of a learning organisation is key to staying successful in a changing environment. Targeted measures aimed at further developing employee skills play an essential role here. We train our employees, promote their development and strengthen their skills, regardless of length of service and hierarchical level.



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Each supervising manager is required to hold an appraisal with their employees once a year. In addition to a backward-looking review, assessment and forward-looking review, this appraisal helps to recognise possibilities for development, give feedback and set goals. During appraisals, supervising managers can identify personal or professional needs for development and decide on further development opportunities together with the employee. In addition, since the end of the reporting year, obligatory management trainings have been offered, which are subdivided into specific units for members of executive management, administrative managers and industrial managers.

#### (3.4) Our commitment

We view social commitment as an intrinsic part of our corporate culture and shared values. As such, we want to do our part to help achieve sustainable societal development.

##### *Donation for Ukraine*

At the end of February, Russia launched a hard war of aggression against Ukraine. By early March, we had already quickly decided to support the Germany Helps action of the Nothilfe Ukraine (Emergency Aid for Ukraine) project with a donation.

##### *Facing the coronavirus crisis together – our commitment during the pandemic*

The coronavirus pandemic has subjected society, politics and companies to previously unthinkable challenges. Community spirit and a sense of togetherness are particularly important in such difficult situations. So it was clear to us from the beginning that we wanted to help.

To reduce the shortage of disinfectants at the beginning of the pandemic, we started by manually manufacturing disinfectants ourselves, following a simplified recipe by the World Health Organization, and providing our products to regional hospitals and other establishments free of charge. Given that the most important

raw material for manufacturing disinfectants is ethanol, which was also not available in sufficient quantities at the start of the pandemic, we produced this at our distillery in Haselünne and supplied it to regional pharmacies that were able to use it to produce disinfectants themselves. To provide greater quantities of disinfectants, we started a collaboration with the Remmers Group in Lönningen.

Furthermore, we provided swift, unbureaucratic assistance by making available laboratory equipment to regional care facilities and providing bottle preforms to test centres as a replacement for test tubes.

In addition, in cooperation with our company physicians at our Haselünne and Minden locations, we have offered multiple appointments for coronavirus vaccinations from initial vaccination to second booster.

##### *Berentzen bees*

In May 2019, we intensified our commitment to the environment by installing three beehives with over 70,000 bees on the edge of our premises in Haselünne, with the help of Kreisimkerverband Emsland e.V. Our premises border a large forest area, making it an ideal habitat for the bees. The well-being of the world's bee populations is under increasing threat from monocultures, pesticides and climate change, despite bees and other pollinatory insects playing a vital role in our ecosystem. We also rely on bees and other pollinator insects for the raw materials for our products, such as the oranges in our *Fresh Juice Systems* segment and the fruit juices for our liqueurs in the *Spirits* segment or our spritzed drinks in the *Non-alcoholic Beverages* segment.

Of course, our "Berentzen bees" cannot solve this global issue on their own, but the three busy beehives make an industrious contribution to pollinating the surrounding ecosystem and serve as an internal tool we can use to inform our employees. To make sure the bees continue to have the perfect conditions for this important task, one of our employees completed training as a beekeeper.



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## (4) Planet

Safeguarding the natural foundations of life for future generations is one of our top priorities. We contribute to sustainable development by continuously improving and learning. We bear responsibility for ensuring that our production processes throughout the Group are environmentally friendly. It therefore makes sense for us to work on keeping the impact of our business activities on the environment and people as minimal as possible.

Material ecological impacts arise from the use of material, raw materials, water, electricity, heat and other components. Alongside costs, use of the same is, as a rule, associated with emissions and other environmental impacts where the cause can directly or indirectly be allocated to our value added chain. The activities along the value added chain cause waste that is likewise associated with environmental impact depending on the form of disposal involved and possibility for reuse or recycling.

With our sustainability strategy and the objective of 100% resource efficiency, we further intensified our focus on the topic of the efficient handling of resources. Reducing negative environmental impacts by economically and efficiently using all resources is essential if we are to preserve our natural resources for future generations.

We continuously adjust and optimise our own processes and structures to achieve this objective. An essential first step was to start setting up a digital system in the reporting year to monitor environmental indicators at all production locations on a monthly basis.

Collecting in-depth information on key indicators will enable us to more efficiently manage and measure consumption. To aid us in this task in the future, we plan to define performance indicators and specific target values for 2024, as well as to implement an environmental management system pursuant to ISO 14001, at all of our production sites.

In addition, in the 2022 financial year, we joined the platform Share2Act, which was developed specifically for the food and beverage industry and offers various digital services for all aspects of production facilities. Among other ways, this helps in optimising production processes, which has a positive impact on energy consumption.

Another key component in boosting efficiency is investing in modern facilities that are more efficient and resource-friendly. For example, we acquired and installed a new dry area in the glass facility at our Haselünne location in the 2022 financial year. This helped optimise our use of resources, because it leads both to a reduction of print runs needed and to a lower electricity demand for the facility. In addition, we are deploying a new, more efficient facility for heat generation in production at the Haselünne location, and saving additional resources in that way.



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The material provisions with regard to production are laid down in official authorisations, with national policies on water, waste, emissions and incidents, for example, forming the basis. Furthermore, we place emphasis on the requirements set out in the International Featured Standard Food (IFS Food) quality standard and the Sedex Members Ethical Trade Audit (SMETA). More information on IFS Food and SMETA can be found in the chapters → [“Product safety and quality”](#) and → [“Responsible sourcing”](#).

The works and facility managers play key organisational roles in the topics of resource consumption and environmental protection. They are responsible for ensuring compliance with applicable laws and regulations at our production sites and for continuously optimising production processes. The works managers report to the Head of Production and Logistics, who is also part of the senior management of our corporate group and reports directly to the Executive Board.

### *Main challenges in the 2022 financial year*

As a manufacturing corporate group, we are dependent on the availability of certain raw materials. The coronavirus pandemic has created huge challenges in the sourcing markets, leading to material shortages and supply bottlenecks. This situation became vastly worse in the 2022 financial year in the face of the Russian war of aggression against Ukraine. The challenges relating to the availability of raw materials made it necessary to fill smaller batches or lot sizes during the manufacturing process. In addition, production planning in general had to respond to current resource availability much more flexibly and with shorter notice. This reduced the efficiency of our manufacturing processes.

### *Responsible risk management*

As part of the first-time inclusion of ESG risks in our newly established risk management system, we defined extreme weather events (e.g., resulting from climate change), chemical or hazardous material leaks, a fragile and high CO<sub>2</sub> emission energy supply, and fire risk at production locations as potential risks under the Planet area of activity.

Further risks related to the impact of our business activities on the environment are generally linked to non-compliance with environmental regulations and laws. In the 2022 financial year, the corporate group was not subject to any fines or non-monetary sanctions as a result of non-compliance with environmental laws or regulations.

### **(4.1) Value added chain**

Our business activities comprise the production and distribution of spirits and non-alcoholic beverages and the development and distribution of fresh juice systems. The system boundary for the purpose of sustainability reporting is the boundary of the plant at the respective production location. The distribution entities and the logistics location in Stadthagen are likewise included.

Individual stages of the value added chain of the products in the *Spirits* and *Non-alcoholic Beverages* segments are performed at suppliers in upstream value added stages. The necessary components and preliminary products as well as auxiliary materials and packaging materials are produced here. A large portion of energy creation similarly takes place outside of the Group. The following image shows our value added chain.





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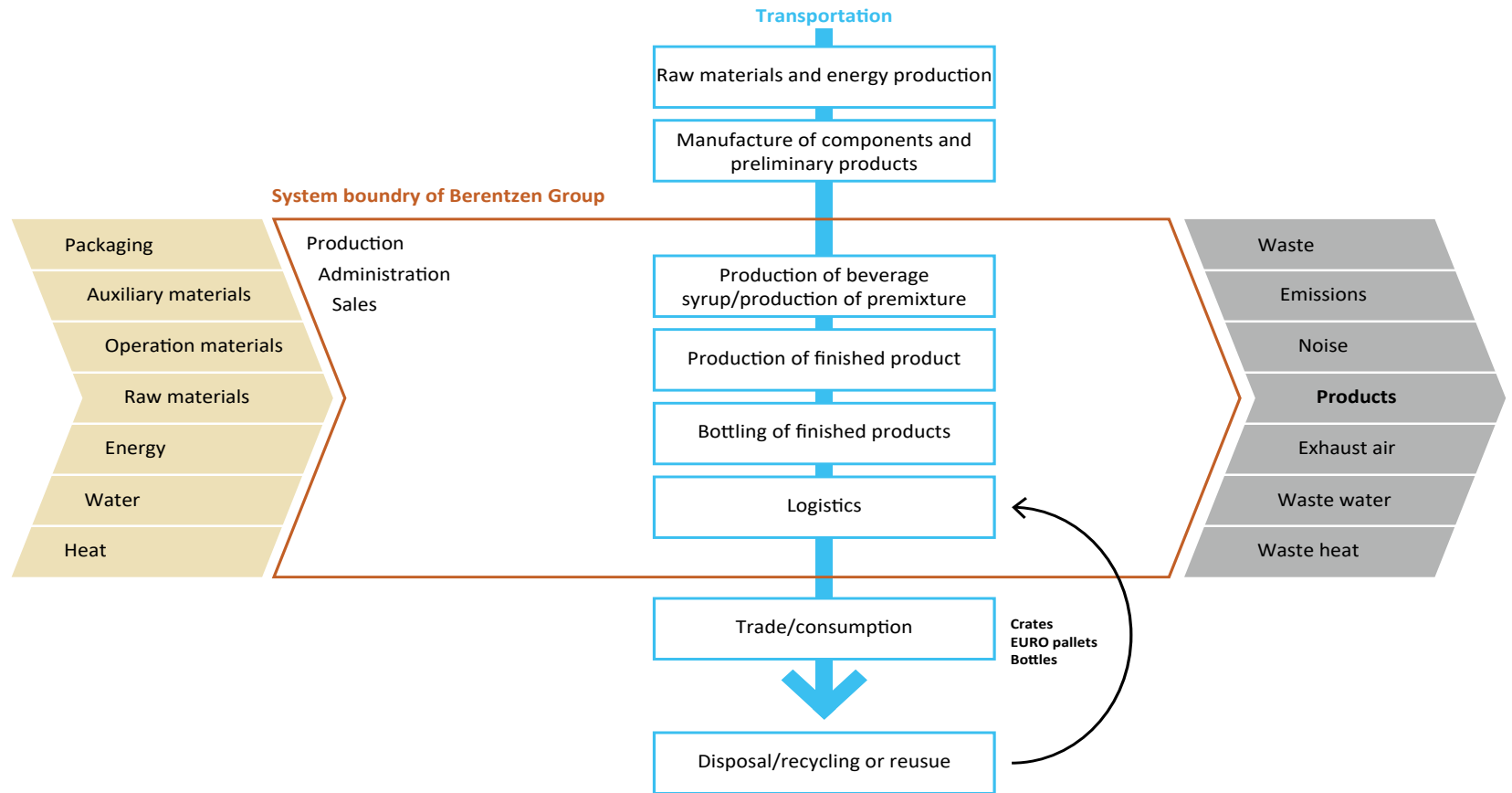
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During the manufacture of finished products within the system boundary, and also in upstream stages, various types of waste and emissions are produced. These are either recycled, disposed of or released into the environment in the form of waste heat or exhaust air.

Water forms the basis for the production of spirits and Non-alcoholic Beverages (NAB). Heat and energy are mainly needed to power equipment and to transform

the raw, auxiliary and operating materials into finished products.

### Input-output statement

The input-output statement documents the raw materials, auxiliary materials and packaging materials used in production and packaging the spirits and NAB. The goods received in the 2022 financial year as recorded in ERP system SAP are used as a basis. Changes in inventories over the course of the year are not taken into



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consideration. In addition, the input-output statement only takes into account goods and products made at the Group's own production facilities.

Because of this, the trend in individual categories can only be assessed over protracted periods of time as, in addition to the production mix, warehousing also has an influence on the development of the input categories.

As there is not always a direct relationship between incoming goods and output, no conclusions on the development of the range from a sustainability perspective could be drawn at all using the current determination method and if so only over a very long observation period.

We generally use renewable raw and auxiliary materials to manufacture our products, with the paper labels and cardboard packaging used to package our products also consisting of renewable raw materials. However, other packaging materials, such as film labels, PET bottles, metal caps and glass bottles, are made from non-renewable raw materials. These packaging materials can be returned to the material cycle if returned or disposed of properly, for example through the return and deposit scheme and established glass bottle recycling system in Germany. Further information on our product packaging can be found in the chapter → "[Products](#)".

### Input-output statement 2022

Input	Quantity	Unit
<b>Raw materials</b>		
Herbs/spices	7	Metric tons
Oils	59,365	Litres
Aromas/concentrates/primary products	3,068	Metric tons
Sugar/sugar syrup	6,193	Metric tons
Distillates	21,816,310	Litres
Semi-finished products	714,483	Litres
Various raw materials	76	Metric tons
<b>Auxiliary materials</b>		
Nitrogen	71,446	Cubic metres
Carbon dioxide	1,135	Metric tons
Colourings	5	Metric tons
<b>Packaging materials</b>		
Paper labels	445,043	thousand units
Cardboard packaging	19,740	thousand units
Box stickers	6,532	thousand units
Film labels	159,896	thousand units
PET bottles	461	Metric tons
Shrink covers	1,702	thousand units
Stretch foil, unprinted	20	Metric tons
Stretch foil, printed	343	thousand metres
Other plastic packaging material	1,508	thousand units
Plastic caps	66,605	thousand units
Metal caps	243,222	thousand units
Glass bottles	35,882	Metric tons



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Output	Quantity	Unit
Finished product	174,854,260	Litres
Fillings	302,882,864	No.
Average quantity filled	0.58	litre/unit

Since Citrocasa, a Group company operating in the *Fresh Juice Systems* segment, outsourced the production of equipment to an external third-party supplier, the figures refer only to the production of spirits and non-alcoholic beverages. The output value of finished product in litres contains both the quantity of spirits and non-alcoholic beverages produced.

Basically, many measures to reduce material input have already been implemented in past years. For example, transitioning card qualities from solid board to corrugated board to achieve lower surface weights brought about a significant reduction in material input. We also considerably reduced our use of packaging film in the *Spirits* segment by optimising our production process, which resulted in fewer windings used. In addition, we also used more reusable plastic sheets instead of single-use cardboard sheets when procuring bottles. The plastic sheets are returned to the distributor after use and thus reused.

### Production volume

	2022	2021	2020	2015
<b>NAB</b>				
Finished product [l]	121,117,475	123,351,088	161,818,837	148,754,399
Fillings [units]	166,550,845	161,582,135	191,083,269	163,049,443
Average quantity filled [l/unit]	0.73	0.76	0.85	0.91
<b>Spirits</b>				
Finished product [l]	53,736,785	51,173,349	56,617,520	54,701,144
Fillings [units]	136,332,019	127,684,588	145,222,030	156,715,803
Average quantity filled [l/unit]	0.39	0.40	0.39	0.35
<b>Total finished product [l]</b>	<b>174,854,260</b>	<b>174,524,437</b>	<b>218,436,357</b>	<b>203,455,543</b>
<b>Average quantity filled [l/unit]</b>	<b>0.58</b>	<b>0.60</b>	<b>0.65</b>	<b>0.64</b>



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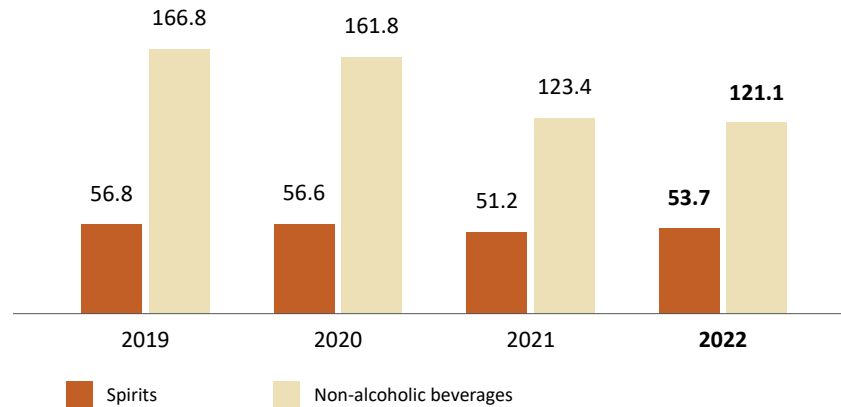
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### Development of the production volume of the Berentzen Group

In million litres of finished product



### Development of the production volume

There were only relatively minor changes in the production volume in the 2022 financial year. In the *Spirits* segment, the production volume in litres rose by 5.0%, due in particular to increased demand. The wide removal of pandemic-related restrictions in the reporting year had the consequence that many festivities and celebrations that had previously been cancelled could happen again. People came together again to celebrate, which had corresponding effects on alcohol consumption behaviour. The number of fillings even increased by 6.7%, leading to a drop in the average quantity filled from 0.40 (2021) to 0.39 litres per filling. The main cause was a higher unit sales volume of so-called minis and an increased filling of premium products in 0.5l bottles instead of the 0.7l bottles otherwise primarily used for spirits.

In the *Non-alcoholic Beverages* segment, the production volume fell slightly from 123.4 million (2021) to 121.1 million litres of finished product (2022), whereas the number of filling rose from 161.5 million to 166.6 million bottles. This also caused

a marked decline in the average quantity filled compared with the previous year. At 0.73 litres per filling, it is lower than the figure for 2021 (0.76 litres per filling). The particular reason for this development is the termination of a long-standing agreement between the Berentzen Group and an international beverages group regarding the filling of their non-alcoholic branded products at the end of the first quarter of the 2021 financial year. Under this agreement, large-volume PET bottles in particular were filled with 1.5l. In the reporting year, *Mio Mio* branded products filled in 0.5l and 0.33l bottles also posted strong sales growth.

## (4.2) Water

As an operator of mineral springs, we know how precious the resource of water is. We therefore attach great importance to the sustainable use of water. It is essential for our business operations and therefore a material topic for the corporate group. Even though there is no lack of water at our production locations and our regions are also not in water stressed areas, careful treatment of the springs and other sources of water owned by the Group minimises the impact on the environment and secures the basis for the production of beverages in the long term.

We are committed to the careful use of the precious resource of water. To protect and preserve our proprietary mineral springs, we perform extensive measurements and calculations. For example, we monitor the overall spring water level and the water level of the mineral springs themselves.

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Our contribution to achieving SDG 6 “Clean water and sanitation” and SDG 12 “Responsible consumption and production” under the Planet area of activity: we make sure to use resources carefully and sparingly and have put in place sustainable water management measures, which also ensure the preservation of natural water resources in the future.



The process by which natural mineral water is created is long and time-consuming. A raindrop needs to penetrate numerous different layers of earth and rock over decades. During this process, the raindrop is naturally filtered on a continuous basis and simultaneously enriched with minerals. Furthermore, our springs in Haselünne are fed by underground water courses from the North Sea. This is how, after many decades, salt water is naturally transformed into mineral water.

In our *Non-alcoholic Beverages* segment, we use environmentally friendly reusable containers for the most part. Ecological benefits aside, however, this does result in a higher level of water consumption, as all bottles have to be intensively cleaned before being refilled.

**Absolute water consumption and production of waste water**

	2022	2021	2020	2015
Well water [m³]	199,028	195,996	263,505	276,825
Municipal water [m³]	236,642	194,321	226,333	207,109
<b>Total water consumption [m³]</b>	<b>435,670</b>	<b>390,317</b>	<b>489,838</b>	<b>483,934</b>
<b>Waste water [m³]</b>	<b>263,380</b>	<b>229,260</b>	<b>240,787</b>	<b>224,340</b>

Water and waste water meters are used to measure water consumption and the quantity of waste water produced at all locations. More than 99% of the water consumption and waste water produced throughout the Group is incurred directly in production. Water consumption rose sharply in the 2022 financial year from 390,317 m³ (2021) to 435,670 m³. Waste water generation also increased from 229,260 m³ in the 2021 financial year to 263,380 m³ (2022). This is particularly attributable to the much higher number of fillings in the *Spirits* and *Non-alcoholic Beverages* segments and to the further increase in the share of reusables in the *Non-alcoholic Beverages* segment.

**Specific water consumption and production of waste water**

	2022	2021	2020	2015
<b>Water consumption per litre of finished product [l/l]</b>	<b>2.49</b>	<b>2.24</b>	<b>2.24</b>	<b>2.38</b>
<b>Waste water produced per litre of finished product [l/l]</b>	<b>1.51</b>	<b>1.31</b>	<b>1.10</b>	<b>1.10</b>
Average quantity filled [l/unit]	0.58	0.60	0.65	0.64

Since primarily single-use PET containers were used as part of the contract bottling agreement that has meanwhile ended, the proportion of reusable glass and PET bottles among all containers used has increased, so that relative consumption has also increased overall.



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Against this backdrop, specific water consumption has risen from 2.24 to 2.49 litres per litre of finished product in the 2022 financial year, and specific production of waste water has risen from 1.31 to 1.51 litres per litre of finished product.

### (4.3) Climate protection

Fighting climate change is one of the major challenges of our times. We make our own contribution to fighting the effects of climate change by focusing on energy and resource efficiency and using electricity generated from renewable energy. A significant project in this connection in the reporting year was the construction of photovoltaic systems on the rooftops of our locations in Haselünne and Minden. In addition, we work to continuously reduce the greenhouse gas emissions caused by our business activities.

One significant ecological impact from our business activities is the emission of climate-damaging greenhouse gases through the use of energy – particularly in the area of manufacturing. We have introduced an energy management system pursuant to ISO 50001 with a view to optimising energy consumption within the corporate group and reducing the occurrence of greenhouse gases. Further information on our energy management system and on our energy consumption can be found in the chapter → [“Use of resources”](#).

To contribute to more environmentally friendly mobility solutions and look into alternative forms of propulsion, we have further advanced the electrification of our company fleet and installed electric vehicle charging infrastructure in the 2022 financial year.

Furthermore, we calculated the CO<sub>2</sub> footprint of different brands in the reporting year. In particular, we are pleased that, since the 2020 financial year, it has been possible to fully offset the CO<sub>2</sub> emissions from our water brands *Emsland Quelle* and *Märkisch Kristall* as well as all *Mio Mio* products available in Germany by

supporting climate protection projects in the areas of forest conservation, wind energy and hydroelectric power. In the 2021 financial year, we also achieved climate neutrality for our products sold under our *Emsland Sonne* brand. In addition, the products of our *Sankt Ansgari* and *Kräuterbraut* brands were rendered climate-neutral in the reporting year. Our support for climate protection projects saves/avoids over 20,000 t CO<sub>2</sub> per year. Further information can be found in the chapter → [“Climate-neutralised products”](#).



Our contribution to achieving SDG 13 “Climate action”: we avoid emissions by using 100% green electricity in our production processes and offset any currently unavoidable emissions for water brands *Emsland Quelle* and *Märkisch Kristall*, as well as the *Emsland Sonne* and *Mio Mio* brands in Germany.

### Renewable energy

We are committed to using renewable energy to help protect the environment. We therefore started to switch to electricity from renewable energy sources within the corporate group a few years ago. The share of renewable energy in our total electricity consumption has exceeded 95% since the 2018 financial year. This share increased again slightly in the reporting year to 98.20%. We already use 100% renewable energy in our production processes.

In the future, the corporate group will also generate its own electricity from renewable energy sources. For this purpose, photovoltaic systems were installed on selected rooftops of the Berentzen Group at the Minden and Haselünne locations.



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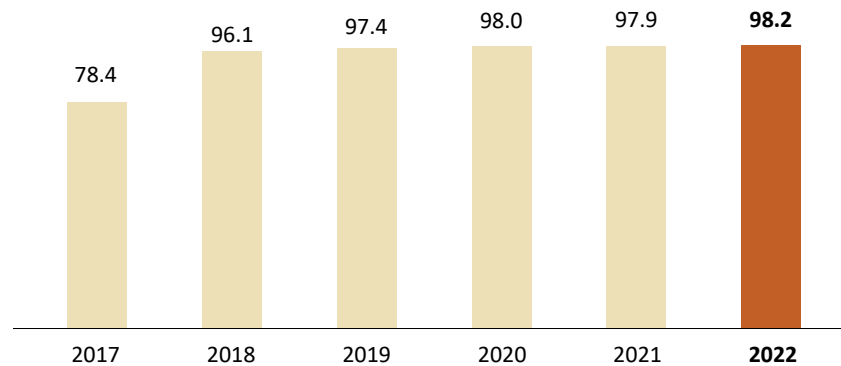
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With construction of the two photovoltaic systems, we will soon be able to cover about 12 percent of our own power demand. The systems' output is currently 550 kWp at the Minden location and 570 kWp at the Haselünne location.

### Year-on-year comparison of origin of electricity

In percent



Electricity from fossil energy sources is now only sometimes used for supplies to the administrative building and generated in the context of fuelling our own electricity production with a natural gas-fired combined heat and power (CHP) unit.

### Corporate carbon footprint

Since the 2017 financial year, we have been determining the corporate carbon footprint of the entire corporate group. This tells us the quantity of CO<sub>2</sub>e (CO<sub>2</sub>-equivalents) emissions incurred by the Berentzen Group and where they come from. This information helps us to determine climate protection measures and reduce our CO<sub>2</sub>e emissions in the long term.

Since calculating the corporate carbon footprint – also known as the carbon balance – is a complex and challenging project, we work continuously to enhance the meaningfulness of this indicator with the help of an external partner. Thus, for example, we have included more Scope 3 emissions in our calculations since the 2021 financial year.

Our corporate carbon footprint is calculated based on the internationally recognised Greenhouse Gas Protocol, following the market-based approach to the extent possible. This approach uses specific emission factors. Where such information is not available (e.g. for lease objects), the location-based approach and therefore the average country-specific emission factors are used. We also attach great importance to clearly defining organisational and operational system boundaries.

The organisational system boundaries describe the organisational units included and the period to which the corporate carbon footprint relates. We include all of Berentzen-Gruppe Aktiengesellschaft's active production, sales and administrative locations for the 2022 financial year in calculating the carbon footprint.

The operational system boundaries show the sources of emissions that are taken into consideration within the organisational boundaries. The Greenhouse Gas Protocol (GHG) distinguishes between three categories, known as scopes, to differentiate various sources of emissions:

### Scope 1

Scope 1 discloses all CO<sub>2</sub>e emissions that can be directly controlled by the reporting company (direct CO<sub>2</sub>e emissions). These include the combustion of fossil fuels (for mobile or stationary uses), CO<sub>2</sub>e emissions from chemical and physical processes as well as coolant leakages from air-conditioning systems.



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### Scope 2

Scope 2 discloses all indirect CO<sub>2</sub>e emissions caused by the combustion of fossil fuels during the generation of electricity, heat, cooling and steam at external energy suppliers. Disclosure in a separate category prevents double counting when comparing the CO<sub>2</sub>e emissions of different companies.

### Scope 3

All other CO<sub>2</sub>e emissions that are not subject to direct entrepreneurial control are disclosed in Scope 3 (other indirect CO<sub>2</sub>e emissions). These include, for example, CO<sub>2</sub>e emissions associated with products and services utilised or processed by the reporting company. Then there are CO<sub>2</sub>e emissions associated with the use of products and services sold when direct CO<sub>2</sub>e emissions are caused by doing so.

In line with the requirements of the GHG protocol, disclosure of CO<sub>2</sub>e emissions in Scope 1 and Scope 2 is mandatory while disclosure of those in Scope 3 is voluntary.

We have determined CO<sub>2</sub>e emissions in Scope 1 and Scope 2, and emissions falling under Scope 3 from the upstream chain of electricity, heat and transport, since the 2017 financial year. Since the 2021 financial year, we have also taken into account emissions resulting from business trips, employee commuting, waste and purchased goods and services. Purchased goods and services are currently not yet fully taken into account at the product level. This means that only emissions resulting from purchased advertising materials, printed products and office paper, as well as purchased municipal water and electronic devices, are taken into account.

The carbon footprint of branded products from our subsidiary Vivaris is currently being calculated in depth. Further information can be found in the chapter → [“Climate-neutralised products”](#).

### Emissions 2022

In the 2022 financial year, the corporate carbon footprint of the Berentzen Group for Scope 1, Scope 2 and emissions taken into account under Scope 3 totalled 6,155.7 metric tons of CO<sub>2</sub> equivalent – much less than in the previous year (6703.2 metric tons CO<sub>2</sub>e). Direct emissions (Scope 1) fell in the 2022 financial year from 4,240.1 metric tons of CO<sub>2</sub>e (2021) to 3,914.4 metric tons of CO<sub>2</sub>e. This is attributable particularly to the lower thermal energy consumption in the reporting year due to implemented energy conservation measures. For instance, a total of 3,320.2 metric tons of CO<sub>2</sub>e from self-generated heat is directly emitted – a 10.2 percent reduction compared to the 2021 financial year (3,696 t CO<sub>2</sub>e).





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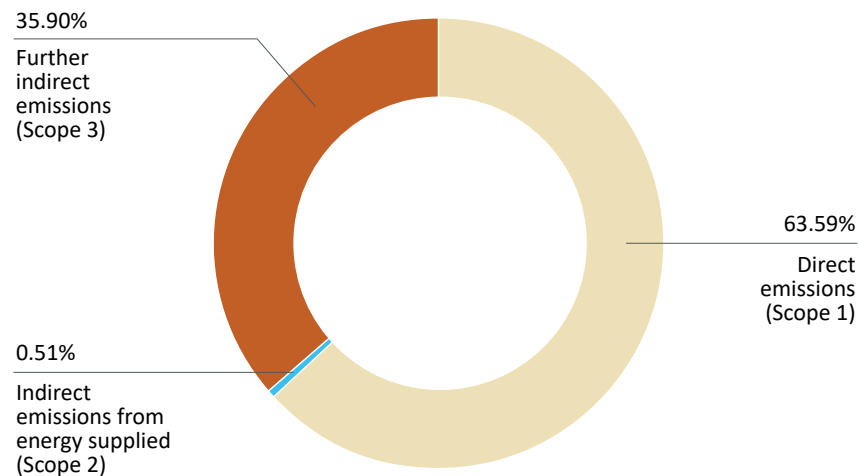
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## Carbon balance of Berentzen-Gruppe Aktiengesellschaft

		2022	2021	2020	2017
<b>Scope 1:</b>	<b>Direct emissions</b>	<b>3,914.4</b>	<b>4,240.1</b>	<b>4,048.8</b>	<b>4,271.0</b>
	Energy emissions of the Berentzen Group (t CO <sub>2</sub> e)	3,914.4	4,240.1	4,048.8	4,271.0
<b>Scope 2:</b>	<b>Indirect emissions from energy provided</b>	<b>31.4</b>	<b>29.6</b>	<b>37.2</b>	<b>1,416.0</b>
	Purchased energy [t CO <sub>2</sub> e]	31.4	29.6	37.2	1,416.0
<b>Scope 3:</b>	<b>Other indirect emissions</b>	<b>2,209.9</b>	<b>2,433.4</b>	<b>1,199.4</b>	<b>900.0</b>
	Fuel and energy emissions from the upstream chain [t CO <sub>2</sub> e]	1,234.4	1,265.3	1,199.4	900.0
	Employee travel [t CO <sub>2</sub> e] <sup>1)</sup>	771.1	851.4	-	-
	Purchased goods and services [t CO <sub>2</sub> e] <sup>1) 2)</sup>	95.9	249.7	-	-
	Waste from operations [t CO <sub>2</sub> e] <sup>1)</sup>	47.4	46.1	-	-
	Business trips <sup>1)</sup>	61.1	21.0	-	-
	<b>Total emissions [t CO<sub>2</sub>e]</b>	<b>6,155.7</b>	<b>6,703.2</b>	<b>5,285.4</b>	<b>6,587.0</b>

<sup>1)</sup> We included more Scope 3 emissions in our calculations in the 2021 financial year for the first time.

<sup>2)</sup> Purchased goods and services include printed products, office paper, electronic devices and municipal water.

Distribution of CO<sub>2</sub> equivalents

Scope 1 emissions accounted for 63.59% of the total emissions in the 2022 financial year, while Scope 2 emissions accounted for 0.51% and Scope 3 for 35.90% of the corporate group's carbon balance. To compare this information with that from previous years, the following table shows CO<sub>2</sub>e emissions in Scope 1 and Scope 2, and emissions falling under Scope 3 from the upstream chain of electricity, heat and transport. The table is therefore an adjusted version of the corporate group's carbon balance.



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### Adjusted carbon balance

	2022	2021	2020	2017
Direct emissions (Scope 1) [t CO <sub>2</sub> e]	3,914.4	4,240.1	4,048.8	4,271.0
Indirect emissions from energy provided (Scope 2) [t CO <sub>2</sub> e]	31.4	29.6	37.2	1,416.0
Other indirect emissions (Scope 3) [t CO <sub>2</sub> e] <sup>1)</sup>	1,234.4	1,265.3	1,199.4	900.0
<b>Total emissions [t CO<sub>2</sub>e]</b>	<b>5,180.2</b>	<b>5,535.1</b>	<b>5,285.4</b>	<b>6,587.0</b>

<sup>1)</sup> Scope 3 emissions only include emissions produced in the upstream chain of electricity, heat and transport.

### Data collection and calculation

The present corporate carbon footprint discloses all emissions as CO<sub>2</sub> equivalents. Accordingly, the calculations also take into consideration the six other greenhouse gases covered by the Kyoto Protocol in addition to CO<sub>2</sub>: methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), sulphur hexafluoride (SF<sub>6</sub>), hydrofluorocarbons (PFC and HFC) and nitrogen trifluoride (NF<sub>3</sub>). These are converted to the greenhouse potential of CO<sub>2</sub> and disclosed as CO<sub>2</sub> equivalents (CO<sub>2</sub>e).

The calculation of the CO<sub>2</sub> emissions was made with the help of consumption data and emission factors for conversion into CO<sub>2</sub> equivalents.

Both primary and secondary data from scientific databases (e.g. ecoinvent or GEMIS) were used for converting the consumption data into CO<sub>2</sub> equivalents. Primary data are data collected directly in relation to a subject under investigation. Secondary data designates data captured during the processing and modelling of primary data.

The upstream chain of the purchased green electricity, and thus the Scope 3 emissions, were not included in the reporting in the 2017 financial year and

were first counted for the 2018 financial year. Volatile greenhouse gas emissions from leaks and from the filling of air-conditioning systems were also taken into consideration for the first time in the 2018 financial year.

### (4.4) Use of resources

Acting sustainably is a global challenge we are facing today in order to ensure a tomorrow that's worth having. We accept this responsibility by striving to continuously improve.



Our contribution to achieving SDG 8 “Decent work and economic growth” and SDG 12 “Responsible consumption and production” under the Planet area of activity: we are striving to decouple economic growth from increasing environmental pollution by using resources efficiency and constantly scrutinising our own production conditions and procedures.

### Energy management pursuant to ISO 50001

In 2013, we successfully introduced an energy management system pursuant to ISO 50001 at the Grüneberg and Haselünne production locations, which was rolled out to all of the corporate group's German locations in 2016. This was also applied to our Austrian subsidiary in 2020.

Systematic energy management makes it possible to record all energy flows within the corporate group on the basis of measurements and other data and to assess the consumption levels of the most important equipment and processes. The transparency provided in this way regarding energy consumption levels gives us



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the possibility to identify potential for optimisation and to gradually implement the same. This can be used as a basis to derive technical as well as strategic and organisational measures with a view to continually improving energy-related performance and at the same time making energy use systematically and permanently more efficient. In addition, we hold regular training on the topic of saving energy for our employees as part of our energy management system.

The energy management system already lays the foundation for implementing a continual process of improvement.

### *Environmental management pursuant to ISO 14001*

As part of our sustainability strategy, the existing management approach was expanded in the reporting year through implementation of an environmental management system pursuant to ISO 14001. We successfully underwent the corresponding auditing procedure.

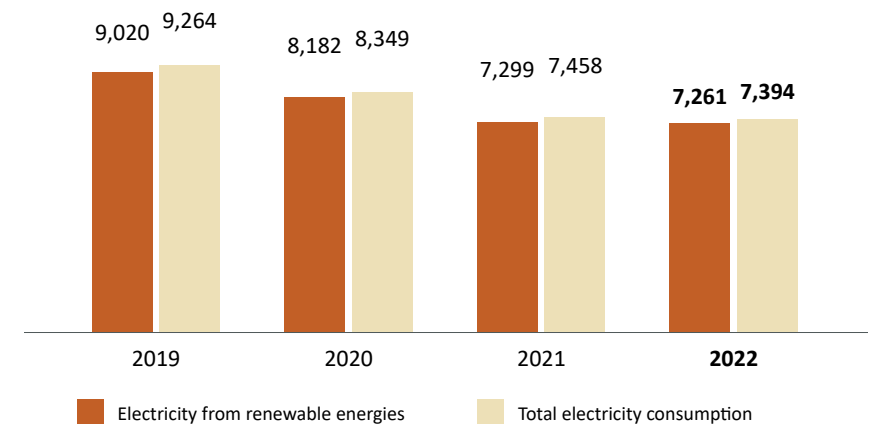
This system is intended to help better reflect the handling of social and ecological matters in the future. For the environmental management system, further formal structures were created and fixed responsibilities were allocated at the respective locations.

### *Electricity consumption*

Our absolute electricity consumption fell slightly in the 2022 financial year, from 7,458,304 kWh (2021) to 7,394,214 kWh. Specific electricity consumption also fell slightly from 42.74 (2021) to 42.29 (2022) kilowatt hours per cubic metre of finished product. In the 2022 financial year, 21.4% less electricity was used absolutely and 7.4 % less per cubic metre of finished product than in the base year.

### *Year-on-year comparison of electricity consumption development*

In thousand kWh





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### Absolute and specific electricity consumption at Group level

	2022	2021	2020	2015
Electricity from fossil energy sources [kWh] <sup>1)</sup>	133,014	159,242	164,269	8,695,980
Electricity from renewable energies [kWh]	7,261,200	7,299,062	8,182,010	591,991
<b>Total electricity consumption [kWh]</b>	<b>7,394,214</b>	<b>7,458,304</b>	<b>8,346,279</b>	<b>9,287,972</b>
<b>Specific electricity consumption [kWh/m<sup>3</sup>]</b>	<b>42.29</b>	<b>42.74</b>	<b>38.21</b>	<b>45.65</b>
<b>Comparison to base year 2015 [%]</b>	<b>-7.4%</b>	<b>-6.4%</b>	<b>-16.3%</b>	<b>Base year</b>

<sup>1)</sup> Include electricity produced by the CHP.

### Total energy consumption

Our total energy consumption at all locations stood at 25,296,049 kWh in the 2022 financial year. This means that absolute energy consumption decreased by 5.6% in comparison to the previous year. Specific energy consumption was also significantly reduced, declining by 5.8% in the 2022 financial year. It amounted to 144.67 kWh per m<sup>3</sup> of finished product (2021: 153.57 kWh per m<sup>3</sup> of finished product). The reduction in energy consumption is explained in particular by the energy conservation measures implemented in the area of thermal energy, as described above.

Overall, natural gas consumption went down from 14,756,420 kWh (2021) to 13,384,686 kWh (2022) and heating oil consumption declined from 2,560,000 kWh (2021) to 2,270,000 kWh (2022).



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### Absolute energy consumption at Group level

	2022	2021	2020	2015
Natural gas [kWh]	13,384,686	14,756,420	14,138,224	15,186,172
Heating oil [kWh]	2,270,000	2,560,000	2,290,000	2,226,590
Diesel [kWh]	1,965,260	1,846,150	2,095,100	3,216,146
Petrol [kWh]	245,787	174,432	97,888	72,496
Electricity [kWh] <sup>1)</sup>	7,288,073	7,326,852	8,206,717	9,287,972
District heating [kWh]	142,243	138,644	121,329	48,000
<b>Total energy consumption [kWh]</b>	<b>25,296,049</b>	<b>26,802,498</b>	<b>26,949,258</b>	<b>30,037,375</b>
<b>Specific energy consumption [kWh/m<sup>3</sup>]</b>	<b>144.67</b>	<b>153.57</b>	<b>123.37</b>	<b>147.64</b>
<b>Comparison to base year 2015 [%]</b>	<b>-2.0%</b>	<b>4.0%</b>	<b>-16.4%</b>	<b>Base year</b>

<sup>1)</sup> To avoid double counting, the consumption of natural gas at the combined heat and power (CHP) unit is taken into account in total energy consumption. The electricity and heat produced by the CHP unit as a result is not taken into account.

### Energy generation

In addition to the photovoltaic systems described in detail in section 1.3, we generate electricity through a natural gas-fired combined heat and power (CHP) unit. The latter was installed at the Ritterstrasse facilities as long ago as in 2013. Since then, part of the heating needs and part of the electricity requirements at the Ritterstrasse location has been met using the CHP. This efficient CHP demonstrates a higher total utilisation rate in comparison to the previous combination of local heating and electricity supplies from the central power plant system. This greater efficiency stems from the fact that most of the waste heat from the electricity generation can be used locally. Alongside cost-savings, this also avoids emissions on a long-term basis.

In the 2022 financial year, the CHP unit generated electricity amounting to 174,453 kWh and thermal energy amounting to 393,800 kWh. All of the thermal energy produced went towards heating the buildings. In addition, 106,141 kWh of the

electricity produced by the CHP unit was consumed on site. The remaining 68,312 kWh was fed into the power grid. The energy fed into the power grid is not taken into account in the corporate group's electricity consumption.

### Fuel consumption

As the coronavirus pandemic subsided and restrictions were removed in the 2022 financial year, our travel activities – particularly in sales field service – expanded again greatly, and this is also reflected in an increase in fuel consumption by our vehicle fleet.



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### Absolute fuel consumption at Group level

	2022	2021	2020	2015
Diesel [l]	196,526	184,615	209,510	321,615
Petrol [l]	26,716	18,960	10,640	7,880
<b>Total fuel consumption [l]</b>	<b>223,242</b>	<b>203,575</b>	<b>220,150</b>	<b>329,495</b>

### Waste and reusable material produced

It is not possible to completely eliminate waste production from the manufacturing process. Any waste and reusable materials produced are carefully separated and sorted by type, as much as possible, on the spot using reusable containers. This enables the reusable materials to be recycled and thus returned to the material cycle, helping to conserve valuable resources from non-renewable materials in particular. Qualified specialists are enlisted to ensure that reusable materials are disposed of and recycled correctly.

Our absolute amount of reusable material and waste produced increased slightly from 3,669.4 metric tons in 2021 to 3,716.1 metric tons due to higher production volumes. Meanwhile, the specific amount of reusable material and waste produced remained nearly the same at 21.25 grams per litre of finished product (2021: 21.03 grams per litre of finished product). The specific amount of waste for disposal only marginally increased during the reporting year, from 0.66 grams per litre of finished product (2021) to 0.68 grams per litre of finished product.

The amount of reusable material we produced again accounted for most of our waste in the 2022 financial year. Of our waste produced, 96.78% returns to the material cycle as reusable materials.



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### Absolute and specific amount of reusable material and waste produced

	2022	2021	2020	2015
Glass waste [t] <sup>1)</sup>	2,098.0	2,016.9	2,182.9	1,250.7
Paper and card [t] <sup>1)</sup>	479.8	510.6	518.5	560.0
Plastic [t] <sup>1)</sup>	638.8	585.8	778.0	603.3
Metal [t] <sup>1)</sup>	148.1	158.1	149.2	139.2
Waste wood [t] <sup>1)</sup>	37.4	30.6	24.3	36.5
Compostable waste [t] <sup>1)</sup>	16.4	17.1	26.2	44.9
Hazardous waste [t] <sup>2)</sup>	9.1	9.6	7.2	3.4
Other waste for recovery [t] <sup>1)</sup>	178.0	235.1	264.3	135.3
Other waste for disposal [t] <sup>3)</sup>	110.5	105.7	125.8	172.7
<b>Total amount of waste and reusable material [t]</b>	<b>3,716.1</b>	<b>3,669.4</b>	<b>4,076.4</b>	<b>2,946.0</b>
<b>Waste and reusable material produced per litre of finished product [g/l]</b>	<b>21.25</b>	<b>21.03</b>	<b>18.66</b>	<b>14.48</b>
<b>Recyclable waste per litre of finished product [g/l]</b>	<b>20.57</b>	<b>20.36</b>	<b>18.05</b>	<b>13.61</b>
<b>Waste for disposal per litre of finished product [g/l]</b>	<b>0.68</b>	<b>0.66</b>	<b>0.61</b>	<b>0.87</b>

<sup>1)</sup> Waste diverted from disposal through recycling/recovery.

<sup>2)</sup> Other hazardous waste diverted for disposal.

<sup>3)</sup> Disposal by incineration.



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### Absolute amount of waste and reusable material produced by disposal type at

#### Group level

	2022	Portion
Through recycling / recovery from disposal diverted waste [t]	3,596.5	96.78%
Disposal through incineration [t]	110.5	2.97%
Other hazardous waste forwarded for disposal Hazardous waste forwarded Waste [t]	9.1	0.24%
<b>Total amount of waste and reusable material produced [t]</b>	<b>3,716.1</b>	<b>100.0%</b>

## (5) Products

As a manufacturing corporate group, we bear responsibility for our products and their consumers and are therefore increasingly focused on ensuring that our value added chain is sustainable and our range of products are enjoyed responsibly and/or are especially natural and healthy. Here, we believe in establishing a long-term bond between economic success and ecological progress.



Our contribution to achieving SDG 13 “Climate action” under the “Products” area of activity: we make a meaningful contribution to climate protection through our climate-neutral products. In addition, all of our products are produced using 100% green electricity.

With our sustainability strategy and the objective of one hundred sustainable products, we have been further intensifying our focus on the topic of sustainable products and more environmentally friendly product packaging since the start of the 2021 financial year. As a manufacturing company, we have a special responsibility in this regard and are therefore gradually taking steps to more firmly

integrate sustainability into our business activities.

To achieve this objective, we will start by developing a road map that can be used to flesh out content and target timelines for the following measures: 1. Increasing the share of sustainable products, 2. Developing guidelines for more environmentally friendly product packaging, 3. Reviewing and scoring our existing product packaging using the guidelines for more environmentally friendly product packaging and, lastly, 4. Systematically modifying selected product packaging on the basis of the aforementioned scores. As a first step, a list of criteria was drawn up by an internal project team in the reporting year, to define the requirements to be met in order for a Berentzen Group product to be deemed a sustainable product.

Our sustainability strategy also focuses on developing and implementing a business partner screening audit concept, which will allow us to fulfil our human rights-related duties of care within our supply chain and thus ensure that we are not complicit in any abuses of human rights.



Our contribution to meeting SDG 12 “Decent work and economic growth” under the “Products” area of activity: we are committed to transparency and responsible marketing with a view to promoting sustainable consumer behaviour.





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Our different specialist departments are responsible for developing, producing, checking and marketing our products. For example, Quality Management (QM) or the QM Officer is responsible for product safety and quality. The Officer is appointed by management and is responsible for ensuring that the requirements of the underlying standard are met, the quality management system is monitored on an ongoing basis and any necessary corrective measures are taken. The individual division heads or the QM manager in the specialist departments are responsible for implementing the quality assurance system. This is reviewed by applying the quality standard IFS Food.

### (5.1) Sustainable products and packaging

The material topic “sustainable products and packaging” has gained in importance over the past few years for a variety of reasons. Sustainability is becoming ever more important as a social issue and, as a result, has manifested itself in our stakeholders’ minds, as shown by the increasing stakeholder relevance. Furthermore, we are aware that our products may have positive or negative impacts on the environment and society. We want to actively influence this by minimising negative impacts and promoting positive ones.

Packaging has also become an increasingly well-known topic over the last few years. In the *Spirits* segment, the environmentally friendly glass bottle has been our most-used packaging for many decades. However, owing to use restrictions for glass containers – e.g. at public events – we also need to offer a comparatively low proportion of our product portfolio in fully recyclable miniature PET bottles. If disposed of properly, they can be returned to the material cycle. In the reporting year, the share of glass containers, calculated on the basis of the entire production volume in the *Spirits* segment, was 98.46%.

Because public events where glass is prohibited – such as music festivals – are taking place again more and more after the end of coronavirus-related restrictions, the share of glass containers is a little lower than in the previous year (99.31%).

### Development of packaging types in the Spirits segment <sup>1)</sup>

	2022	2021	2020
Glass containers	98.46%	99.31%	98.69%
Other containers	1.54%	0.69%	1.31%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

<sup>1)</sup> On the basis of litres produced.

Owing to very heterogeneous customer and consumer wishes, we offer our products in the *Non-alcoholic Beverages* segment in a variety of packaging types. With a reusable container share of 90.89% (86.69% in the 2021 financial year), our focus is predominantly on environmentally friendly reusable containers. Reusable glass bottles account for the largest portion. In the area of PET bottles, a variety of single-use and reusable containers are used as packaging, e.g. PET CYCLE bottles, which on average consist of 65% recycled materials.

### Development of the reusable share in the Non-alcoholic Beverages segment

On the basis of litres produced

	2022	2021	2020
Reusable	90.89%	86.69%	69.33%
Single-use	9.11%	13.31%	30.67%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>



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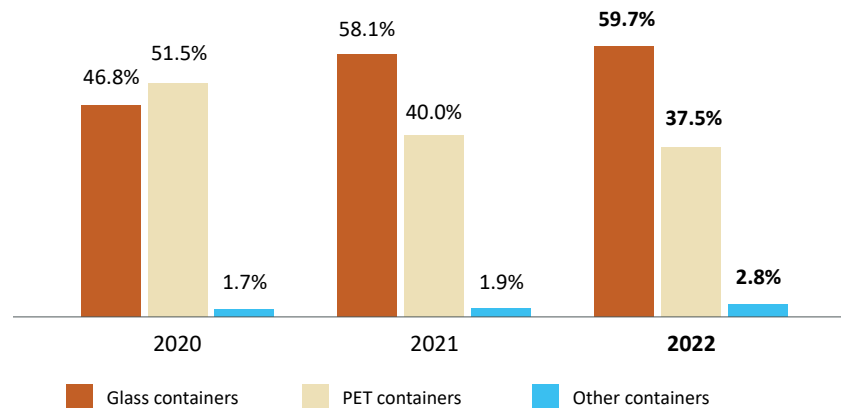
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### Development of packaging types in the Non-alcoholic Beverages segment

On the basis of litres produced



	2022	2021	2020
Glass	59.74%	58.06%	46.82%
PET	37.49%	40.03%	51.51%
Other containers	2.77%	1.91%	1.67%
Total	100.00%	100.00%	100.00%

In the *Fresh Juice Systems* segment, sustainability means developing long-lasting, efficient machines, continuing to implement the already-extensive responsible sourcing concept for oranges used in the *frutas naturales* brand and establishing the range of rPET bottles – made of up to 100% recycled materials – on the market. The bottles are also completely recyclable and available with plastic or paper labels. The bottles were also integrated into the German deposit system in the reporting year. This enables them to be separated from plastic bottles and therefore means that the raw materials can be returned to the material cycle.

A key feature of our sustainability concept in connection with our range of juice oranges is the decision only to harvest fruits when they are fully ripe. Allowing our

oranges to ripen fully on the trees means we can fully process their valuable vital substances. In addition, all oranges are left untreated after harvesting. By avoiding waxes and fungicides designed to prolong shelf life, we do not introduce these substances into the environment and avoid their consumption.

### Responsible marketing

We are proud of our products, which are enjoyed by our consumers and create a certain joie de vivre. Excessive consumption of alcoholic and sugary drinks in particular can also have negative effects on consumer health, however. For this reason, we believe it is our social obligation to advertise and market our products in a responsible manner. Here, transparency is of the utmost importance to us.

In order to fulfil this obligation towards consumers, we have set out guidelines for product-related communications in our Marketing Code of Conduct. For example, our advertising does not associate alcohol with the operation of vehicles, sports activities or the workplace. In addition, the nature and alcoholic content of beverages must be declared in a clear and unambiguous manner pursuant to our Code.

The Marketing Code of Conduct is part of the Berentzen Codes. It must comply with the law in each country in which it operates and generally follow the rules of conduct issued by the German Advertising Council in their current version. These rules of conduct are supplemented by the Marketing Code of Conduct and the industry's voluntary commitments currently in place.



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The Marketing Code of Conduct applies to the entire Berentzen Group and its employees, all marketing and communications partners as well as all activities and measures in the area of marketing.

### (5.2) Climate-neutralised products

We use the term climate-neutralised to describe those of our products for which CO<sub>2</sub> emissions have been calculated and offset with the support of internationally recognised climate protection projects. In addition to avoiding and reducing CO<sub>2</sub> emissions, offsetting such emissions is an important step in a holistic approach to climate protection. Greenhouse gases like CO<sub>2</sub> are distributed evenly throughout the atmosphere, resulting in approximately equal concentrations of greenhouse gases all across the planet. For this reason, the place on Earth where greenhouse gases are caused or avoided is not of considerable importance for the greenhouse effect.

In 2019 in our *Non-alcoholic Beverages* segment, we started calculating the CO<sub>2</sub> footprint of our mineral water brands *Emsland Quelle* and *Märkisch Kristall* as well as the *Mio Mio* brand, applying the cradle-to-customer-plus-waste approach. Consequently, we included all emissions caused by our products through the use of raw materials, production processes and lastly transport to retail shops. We also take into account the manufacture, recycling and recovery of product packaging at the end of the product lifecycle.

While the production process for mineral water does not generate any emissions, unavoidable emissions are caused by filling, packaging and transporting this water, for example. Since the beginning of 2020, we have been offsetting all of the CO<sub>2</sub> emissions incurred by our mineral waters *Emsland Quelle* and *Märkisch Kristall*, thus achieving climate neutrality for these products. Since the start of the reporting year, we have also made products sold under mineral water brand *Sankt Ansgari*

climate-neutral.

CO<sub>2</sub> emissions for our three mineral water brands, as well as the brand *Emsland Sonne*, were offset in the 2022 financial year by the certified climate protection projects "Wind Power Jangi, India", "Forest Conservation Pacajá, Brazil" and "Wind Power Hebei, China". Detailed information about what the projects can achieve is found in the following sections "How does climate protection work when it comes to hydroelectric power?" and "How does climate protection work when it comes to forest conservation?".

To make another positive contribution to the environment, all of our *Mio Mio* products available in Germany have been rendered climate-neutral since the beginning of 2020. Since the reporting year, we have also climate-neutralised the products of our *Kräuterbraut* brand, by offsetting all our unavoidable emissions caused by *Mio Mio* and *Kräuterbraut* products through the certified climate protection projects "Wind Power Nong Wang, Thailand" and "Hydroelectric Power Pitanga, Brazil".

With the "climate-neutral" label from ClimatePartner, we want to make climate neutrality visible to consumers, and offer complete transparency thanks to a visible ID number allocated to the label. Consumers can enter the ID number on a website to see how much CO<sub>2</sub> has been offset and which climate change project was supported. The following links can be used to track the ID numbers for *Emsland Quelle*, *Märkisch Kristall*, *Sankt Ansgari* and *Emsland Sonne* [www.climatepartner.com/13574-1909-1001](https://www.climatepartner.com/13574-1909-1001) as well as the *Mio Mio* and *Kräuterbraut* brands [www.climatepartner.com/13574-1912-1002](https://www.climatepartner.com/13574-1912-1002).





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The success of our first climate-neutral products has given us the motivation to continue along this path, and inspired us to include the objective “One hundred sustainable products” in our sustainability strategy.

In addition to calculating and compensating for CO<sub>2</sub> emissions caused by our products, reducing the greenhouse gas emissions of our products is another key component. We are therefore continuously optimising our use of resources, for example by switching to electric fork lifts in our production processes and electrifying our company fleet. To reduce the distance products sold under our national *Mio Mio* brand have to travel, a second contract bottling agreement was initiated in Central Germany, after we have already begun an initial partnership in Southwest Germany in the 2021 financial year.

### *How does climate protection work when it comes to hydroelectric power?*

The global expansion of renewable energy is indispensable for dealing with climate change and securing long-term energy supplies.

The climate protection project we support, "Hydroelectric Power Pitanga, Brazil", includes construction of a smaller power plant with an output of up to 14.22 megawatts. With it, electric power from a renewable source will be fed into the Brazilian power grid, contributing toward covering the rising demand for power in Brazil. Without this project, electric power in the region would mainly be generated by burning fossil fuels. The project's CO<sub>2</sub> reduction is calculated by taking the CO<sub>2</sub> emissions of the same quantity of energy from the region's usual electricity mix as a figure for comparison.

### *How does climate protection work when it comes to forest conservation?*

Forests store CO<sub>2</sub>, with tropical forests storing particularly large quantities. Recognised climate protection projects use three methods for creating or conserving forests as CO<sub>2</sub> storers. 1. Forestation and reforestation; 2. Sustainable forestry: only harvesting quantities of wood that can be grown again; and 3. Creating financial incentives for forest protection (REDD+).

The Amazon region in Brazil is optimally suited to soy plantations: it is flat and easily accessible, there are several ports nearby and the earth is fertile. Under Brazilian land law, unused land can be appropriated, logged and cultivated. Nature conservation projects are also deemed as unused land. This is increasingly threatening the rainforests and natural habitat of endangered species, such as capuchin monkeys and sakis.

The climate protection project we support, “Forest conservation in Pacajá, Brazil”, is committed to conserving the rainforest in the region. The goal of this project is to support the Ribeirinhos – inhabitants in the Amazon region – in the use of sustainable agroforestry practices and to secure official land rights for them. This would mean that the area would no longer be classified as unused, making it illegal to farm on the land. At the same time, the project would secure the income of the inhabitants, who are among the poorest people in Brazil.

### **(5.3) Product security and quality**

The topics of product security and quality are naturally areas of focus for our business activities. We are constantly working to maintain and further develop our high quality standards in our production processes. For this reason, we apply the International Featured Standard Food (IFD Food) quality standard in all segments of the corporate group. The first certification was issued in 2003 at the Minden location.



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The objectives of the annual certifications by recognised independent audit bodies is to achieve a continuous improvement in production processes with a view to ensuring highest product safety as well as increasing the quality of the value added throughout the entire process chain.

By doing so, we not only create transparency and ensure controlled safety but also comply, alongside the requirements of our direct customers, with consumer demands for demonstrably safe, audited and high quality foodstuffs and luxury foods.

The annual IFS audit was performed at our Minden plant, the central location for the production of spirits, in April 2022 at a higher IFS standard level. For the *Non-alcoholic Beverages* segment, the audits for IFS certification over the course of the year were completed for the Haselünne facility in October 2022 at a higher IFS standard level and for the Grüneberg facility in November 2022 at a basic level. Certification of the *Fresh Juice Systems* segment according to the IFS Broker Version 2 Standard was performed at a higher level in November 2022.

### ISO 9001

The *Fresh Juice Systems* segment is certified not only according to IFS Food but also to quality management standard ISO 9001:2015. This standard sets minimum requirements for companies' quality management systems that must be implemented to meet requirements relating to product and service quality. In this way, it helps to increase the transparency of operational processes and customer satisfaction and to lower the error rate and the associated costs.

ISO 9001 is a quality management system with a process approach that scrutinises all operational processes and uncovers potential for optimisation. As is the case with ISO 50001, the quality management standard involves the implementation of a continuous improvement process. In May 2022, the supervisory audit for ISO 9001:2015 was successfully completed.

### Research and development

In order to keep the product range attractive for consumers and exploit potential consumption levels, the Group's in-house Research and Development department continued working on enhancing the quality and flavour of existing spirits products and developing innovative new products in 2022. In the 2022 financial year, 206 (2021: 226) recipes for spirits were developed and examined in the area of brands and private-label brands.

In the *Non-alcoholic Beverages* segment, two additional flavours were developed and introduced under our *Mio Mio* brand in the 2022 financial year. In addition, a new soft drinks product line was developed together with external cooperation partners.

In the 2022 financial year, research and development activities in the *Fresh Juice Systems* segment focused on development of a new fruit juice press to be used primarily in supermarkets. It is expected to be ready for the market at the start of 2024. Another focus in the reporting year was on adapting existing device models to meet the specific requirements for pressing pomegranates. Our Group company *Citrocasa* is responsible for all aspects of managing and controlling the product development process, including the engineering carried out in conjunction with external partners and the producer of the machinery.

The direct expenses for research and development and quality assurance amounted to EUR 1.6 million in the 2022 financial year (EUR 1.6 million).



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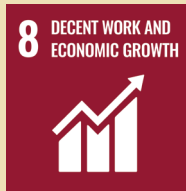
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### (5.4) Responsible sourcing

Our suppliers have the greatest influence on sustainability issues in the value added chain. With the material topic “responsible sourcing”, we wish to focus on responsible sourcing and look beyond the usual aspects of costs, quality and delivery deadlines. For this reason, we are continuously working on intensifying the consideration of ethical, labour-related, social and ecological topics in our supply chain in the long term.



Our contribution to achieving SDG 3 “Good health and well-being” and SDG 8 “Decent work and economic growth” under the “Products” area of activity: we are actively focused on health and well-being as well as on decent working conditions in our supply chain and want to ensure transparency and security together with our suppliers.

We identified the potential risks of the Products area of activity in the course of the ESG risk analysis. These risks are the impact of extreme weather events on our internal and external supply chain, negative environmental impacts in connection with external supply chains, and human rights violations or poor labour conditions in the supply chain. We are constantly striving to minimise all risks linked to human rights abuses to the extent possible. We strengthened this understanding in the 2021 financial year by joining the UN Global Compact and again committing to complying with its ten principles.

We maintain long-term business relationships with our suppliers based on mutual trust. Furthermore, there are supply and quality assurance agreements in place with key suppliers, including with regard to sustainability aspects. In addition, we attach great importance to the careful selection of suppliers in Germany and abroad. To ensure we are not too dependent on any one supplier, we acquire our raw materials from a variety of suppliers. Each material product group has to be acquired from at least two suppliers.

Our Supplier Code of Conduct is another instrument for ensuring responsible sourcing. All suppliers are required to acknowledge by signature and comply with the Supplier Code of Conduct. If a supplier has its own Code of Conduct with the same standards, we will also accept other codes. Suppliers must demonstrably implement suitable measures to ensure compliance with the minimum standards defined in the Supplier Code of Conduct and review the same on a regular basis.

The aim of our Supplier Code of Conduct is to create a common understanding of decent living and working conditions for employees (including temporary staff and day labourers) among all of our suppliers and our own employees.



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The Supplier Code of Conduct comprises eleven principles. The minimum requirements for the living and working conditions of employees have been set down in these principles. In this respect, the Supplier Code of Conduct follows the ETI Base Code, the principles of the ILO (International Labour Organisation) and the ten principles of the UN Global Compact.

The ETI Base Code is the fundamental code of the Ethical Trading Initiative, an association of businesses, NGOs and trade unions with the objective of imposing social standards to improve working conditions in trade. The ILO is a special United Nations organisation responsible for formulating and implementing international labour and social standards. The UN Global Compact is an initiative focused on responsible management practices with the vision of helping to shape an inclusive, sustainable global economy on the basis of its ten universal principles.

Breaches of the principles of our Supplier Code of Conduct can be reported directly to Purchasing or anonymously to our centralised external notification office (“Whistle Blower Hotline”), which anyone can use to anonymously report possible breaches of the law or of our Codes. The tasks of the notification centre are carried out by an external, independent lawyer, who can be notified of any information in German, English or French. We also started developing a digital whistle blower system in the reporting year. The system's implementation is planned in line with the Whistle Blower Act for the 2023 financial year.

### *Sedex Members Ethical Trade Audit*

The Sedex Members Ethical Trade Audit (SMETA) is an audit standard that builds on the principles of the ETI Base Code and was developed by the members of the supplier platform SEDEX.

SEDEX itself is an online platform active worldwide of which the Berentzen Group is a member. The SMETA audit forms the basis for our accession to SEDEX. In order

to be able to request evidence of compliance with human rights from suppliers, the Berentzen Group should likewise — in line with the underlying rationale — provide such evidence in order to set a good example and underline its own credibility in this respect.

The platform offers its members the possibility of sharing information relating to ethical and social responsibility with customers and business partners. By joining the SEDEX supplier platform, we have taken another key step towards continuously increasing transparency and security in our supplier chain. Furthermore, we hope to have a positive impact on our suppliers and also encourage them to carry out SMETA audits at their locations.

Successful reauditing took place at our German and Austrian locations during the 2020 financial year pursuant to the Sedex Members Ethical Trade Audit. The social audits centred around working conditions, occupational health and safety, pay and working hours, business practices and environmental management. Owing to spiralling infection rates at the end of 2020, the audit of one outstanding location was carried out in 2021.

### *Certified fruit suppliers*

We make sure that our fruit procurement processes comply with our high standards. That is why we ask all of our fruit suppliers to produce a currently valid certification pursuant to one of the recognised social standards, such as GRASP. Depending on the time of the year and the harvest cycle, the fruits are procured from Southern Europe, but also from cultivation areas outside of Europe. Through the obligation on our suppliers to comply with and undergo auditing pursuant to a social standard, we ensure that uniform social standards are observed.





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### *Our duty of care concerning human rights in the supply chain*

To comply with our human rights-related duty of care in the supply chain, we launched a new three-stage plan in 2017. This started with the entry into force of our Berentzen Codes, including the Supplier Code of Conduct.

After written confirmation of compliance with the Supplier Code of Conduct had initially been requested by the key suppliers of raw materials and packing material in the 2018 financial year, confirmation by all other suppliers/presentation of an equivalent code by suppliers followed by the end of the 2019 financial year.

### *Human rights in the supply chain: Three-stage plan*

	Objective	Implementation by	Status
1	Coming into effect of the new Berentzen Codes	<b>October 2017</b>	implemented
	Shipping to and confirmation in writing of the Supplier Code of Conduct from the key suppliers of raw materials and packaging	<b>May 2018</b>	implemented
2	Shipping to and confirmation in writing of the Supplier Code of Conduct from key suppliers in all categories	<b>December 2019</b>	implemented
	SEDEX supplier platform joined	<b>March 2019</b>	implemented
	Publication of the SMETA reports of the Berentzen Group and commencement of networking with suppliers and customers that are likewise registered with SEDEX	<b>August 2019</b>	ongoing
3	Developing a business partner screening concept	<b>2023</b>	pending
	Implementation of a business partner screening concept	<b>2024</b>	pending

Now that we have joined the SEDEX supplier platform, our certificates and audit results, such as SMETA and ISO 50001, will be shared on the platform through vertical networking with customers (e.g. retail chains) and suppliers. By creating transparency in the value added chain, we are not only fulfilling one of the requirements from the National Action Plan for Business and Human Rights and the German Act Implementing the CSR Directive but also setting a visible signal for customers and suppliers that the Berentzen Group observes the principles of ethical and social sustainability.

As another part of our sustainability strategy, we are striving to develop a business partner screening concept. The objective of the business partner screening concept is to carry out a risk assessment related to human rights abuses within our supply chain and among other key business partners.

The concept is divided into two key stages. The first stage of the screening concept is to create a general risk profile for the supplier in question. This risk profile can include details of the country in which the supplier is based, such as the legal situation, audits performed and many other factors. This can also be done using the Sedex tool on risk assessments.

Business partners and suppliers are initially prioritised using a risk profile. An audit concept is then used to determine whether and to what extent an in-depth audit should be carried out (second phase of the business partner screening concept). It is intended to detect effects relating to human rights, whether of an actual or potential nature, and how to rectify the same.





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In this way, social issues in particular that are as yet unknown are to be identified at all levels of the value added chain. Furthermore, the business partner screening concept is designed to give management a decision recommendation on whether a new business relationship should not be set up with a supplier with a high risk assessment rating or should only be set up under certain conditions, or how an existing business relationship with a supplier with a high risk assessment rating should be continued.

In principle, we strive to find solutions to problems together with our suppliers and business partners because we believe this to be of mutual benefit. In the event that we become aware of specific infringements of the Code of Conduct, we nevertheless reserve the right to terminate the business relationship or to have a targeted social audit of the business partner or supplier performed by a third party.

Originally, the development of the business partner screening concept was supposed to be already completed in our corporate group. Given that our purchasing departments faced huge challenges related to the sourcing markets, shortage of materials and supply bottlenecks as a result of the coronavirus pandemic, the business partner screening concept could not be developed as planned in the 2021 financial year. In the reporting year, we decided to observe the further development of the EU supply chain law in order to align our business partner screening with it. We now aim to develop it in the 2023 financial year. Accordingly, we have shifted the planned implementation to the following year.

## (6) Annex

### (6.1) About this report

This Sustainability Report concerning Berentzen-Gruppe Aktiengesellschaft and all its affiliated subsidiaries is our sixth report on our sustainability activities. The report is aimed at all interested stakeholders of the corporate group. The GRI Standards and the German Sustainability Code (Deutscher Nachhaltigkeitskodex, DNK) were used as frameworks for reporting. This report was drawn up with reference to the GRI Standards: It is also based on the ten principles of the UN Global Compact and serves to communicate the corporate group's progress.

In March 2023, we published the 2022 Annual Report, which contains the Combined Management Report, consolidated annual statements and the Corporate Governance Report. The Annual Report contains all financial indicators of importance for economic development, while the Sustainability Report mainly covers economic and social matters. For this reason, the ratios and information contained in the Annual Report will only be repeated in this Sustainability Report where absolutely necessary for understanding the matter at hand. In order to avoid an excessive number of double entries, a reference is generally made to the relevant page of the Annual Report where further information on the issue can be found.



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The contents of this report were based on the areas of activity and material topics defined as part of the materiality analysis in the 2019 financial year. Compared with last year's report, there were no major changes in relation to the main topics or definition of topics. The contents of this report were not subject to a voluntary review by external third parties.

The Sustainability Report is prepared on an annual basis. The Sustainability Report is normally published at the same time as the Annual Report. This year, the 2022 Annual Report was published on March 23, 2023, whereas the present Sustainability Report will be published on May 31, 2023. This situation is due to staffing bottlenecks that necessitated a longer preparation period. From next year on, simultaneous publication of the Annual Report and Sustainability Report is planned. For questions on the substance of the present Sustainability Report, the heads of the Finance and Sustainability departments, as well as Corporate Communications and Investor Relations, are available. Their contact data are found in the Company Information on the last page of this report.

The report contains forward-looking statements based on current assumptions and expectations. However, a variety of factors, risks and uncertainties could result in the actual outcome deviating from the assessments presented here.

The reporting is performed at Group level; this means that it covers all active production, sales and administrative locations of the corporate group as well as the operating subsidiaries of Berentzen-Gruppe Aktiengesellschaft. A small portion of our products are manufactured by cooperation partners. The activities of our cooperation partners and the products they make are not taken into account in this report.

## Data collection

Unless stated otherwise, the reporting period is the 2022 financial and calendar year, with the exception of the different accounting period used for electricity and water consumption at our subsidiary Citrocase. Since Citrocase is an administrative location, this is not expected to result in any material changes in relation to the calendar-based perspective. Location-specific data are generally aggregated for the whole corporate group for presentation. The consideration behind this is that presentation of personnel-related data as part of a location-specific presentation might permit conclusions to be drawn on individuals or groups of individuals. Unless otherwise specified, this information refers to the corporate group as a whole.

The information on employee ratios refers to the headcount and, unless otherwise specified, refers to the reporting date as at December 31, 2022.

The underlying data generally stem from 2022. To be able to reveal the development of important ratios (e.g. consumption of electricity and natural gas), the presentation of selected indicators also includes the previous 2019 and 2020 financial years and the base year 2015. For the employee ratios, only the previous two years were taken as a basis of comparison.

A large portion of the data for this Sustainability Report was taken from the SAP ERP system. In this context, changes in inventories were generally not taken into consideration as an unreasonable amount of work would be required to obtain this information.



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In the case of energy consumption, the quantities were established using metering records and invoices from the energy suppliers. In a few cases, the data was not yet available at the time of publication of this report, for example the consumption figures for rented office space where settlement is not made until mid-year. In these cases, estimates were made on the basis of consumption figures for the previous year. In subsequent reports, estimates will be replaced by consumption figures. Significant changes to the figures disclosed in this report are not expected.

Over the coming years, a review will be performed as to whether the indicators stated are suitable for group-wide reporting on a permanent basis or whether individual indicators will be adjusted and whether further, material indicators will be included. As part of refining the reporting, it is possible that the method of data collection will change in places to improve the quality of the data. Wherever necessary, this will be reported at the corresponding place.

### Comparability

To improve the comparability and assessment of quantities consumed in the Planet area of activity, we specify both absolute and specific consumption in relation to the production volume in question.

A total of 174,854,260 litres of finished product were produced in the 2022 financial year (2021: 174,524,437 of finished product). In terms of fillings, 302,882,864 bottles (2021: 336,305,299) were filled with an average quantity of 0.58 litres (2021: 0.60 litres). Due to the large number of products filled into different packaging units ranging from 0.02 litre for spirits through to kegs (reusable barrels) with 20 litres in the case of non-alcoholic beverages, the reference value used for sustainability reporting is the quantity of finished product produced in litres.

There were only relatively minor changes in the production volume in the 2022 financial year.

For the calculation of specific consumption (e.g. specific electricity consumption), the respective consumption is presented as a ratio of the total production volume expressed in litres or cubic metres.

Besides the production volume, the average quantity filled must also be taken into consideration, as statements on efficiency, if at all, can only be made taking into account both values. For example, efficiency can deteriorate while the production volume remains constant, if the average quantity filled falls. This is due to the higher energy consumption needed for the manufacture and processing of the packaging units and the larger number of filling processes. In addition, a fall in the quantity filled while production volume remains constant is generally associated with a higher level of material input for packaging and a higher level of waste produced.

For the purpose of comparability, the values for the base year included in this Sustainability Report are adjusted for the respective share of the Norden location that was closed down in the 2015 financial year.

The consumption data and the quantity of waste and waste water produced was determined taking into account the sales and administrative locations. While there is no direct link between the activities at these locations and the manufacture of the finished product in litres, the quantities consumed should not be left out of the calculation as no separate parameters are established for these activities. In principle, the proportion of the sales and administrative locations in the consumption data and the quantity of waste and waste water produced is not significant, however. For example, the production of waste water by our distribution company in Turkey only accounts for 0.5% of the total waste water produced.



The product mix has a further impact on the specific consumption data. For example, the filling of returnable bottles requires more heat than the filling of disposable bottles on account of the additional cleaning processes.

The presentation of specific consumption data at group level is only of limited informative value due to the aforementioned particularities.

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Application Note	Berentzen-Gruppe Aktiengesellschaft has reported the information specified in this GRI Index for the calendar year 2022 with reference to the GRI Standards.		
Used GRI 1	GRI 1: Foundation 2021		
GRI Standard	GRI-Disclosures	Reference	Comment
GRI 2 General Disclosures	<b>GRI 2-1</b> Organizational Details	<a href="#">Company portraits</a> ; AR: P. 21-23	
	<b>GRI 2-2</b> Entities included in the organization's sustainability reporting	<a href="#">About this report</a> ; AR: p. 113	List of entities included in the AR is similar to that of the Sustainability Report.
	<b>GRI 2-3</b> Reporting period, frequency and contact point	<a href="#">About this report</a> ; <a href="#">Impressum</a>	
	<b>GRI 2-4</b> Restatements of information	<a href="#">About this report</a>	Compared with the previous year's report, there were no significant changes in terms of the main topics or the delimitations of the topics.
	<b>GRI 2-5</b> External assurance	<a href="#">About this report</a>	A voluntary review of the contents of this report by external third parties has not taken place.
	<b>GRI 2-6</b> Activities, value chain and other business relationships	<a href="#">Company portrait</a> ; <a href="#">Planet: Value added chain</a> ; AR: p. 21-23	
	<b>GRI 2-7</b> Employees	<a href="#">About this report</a> ; <a href="#">People</a> ; <a href="#">People: Employee retention and satisfaction</a>	
	<b>GRI 2-8</b> Workers who are not employees	<a href="#">People: Employee retention and satisfaction</a>	
	<b>GRI 2-9</b> Governance structure and composition	<a href="#">Principles: Sustainability management</a> ; AR: p. 199 et seq.	
	<b>GRI 2-10</b> Nomination and selection of the highest governance body	<a href="#">Principles: Sustainability management</a> ; AR: p. 199 et seq.	
	<b>GRI 2-11</b> Chair of the highest governance body	<a href="#">Principles: Sustainability management</a>	The Chairman of the Supervisory Board is not also an executive at Berentzen-Gruppe Aktiengesellschaft.



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GRI Standard	GRI-Disclosures	Reference	Comment
GRI 2 General Disclosures	<b>GRI 2-13</b> Delegation of responsibility for managing impacts	<a href="#">Principles: Sustainability management</a>	
	<b>GRI 2-14</b> Role of the highest governance body in sustainability reporting	<a href="#">Principles: Sustainability management</a>	
	<b>GRI 2-17</b> Collective knowledge of the highest governance body	<a href="#">Principles: Sustainability management</a>	
	<b>GRI 2-19</b> Remuneration policies	<a href="#">People: Employee retention and satisfaction</a>	
	<b>GRI 2-22</b> Statement on sustainable development strategy	<a href="#">Foreword from the Executive Board</a>	
	<b>GRI 2-23</b> Policy commitments	Principles: <a href="#">Sustainability strategy</a> , <a href="#">Sustainability management</a> , <a href="#">Compliance and transparency</a>	
	<b>GRI 2-24</b> Embedding policy commitments	Principles: <a href="#">Sustainability management</a> , <a href="#">Compliance and transparency</a>	
	<b>GRI 2-26</b> Mechanism for seeking advice and raising concerns	<a href="#">Principles: Compliance and transparency</a> ; <a href="#">Products: Responsible sourcing</a>	
	<b>GRI 2-27</b> Compliance with laws and regulations	<a href="#">Planet</a>	There were no significant violations of laws and regulations in the reporting period.
	<b>GRI 2-28</b> Membership associations	<a href="#">Principles: Stakeholder engagement</a>	
	<b>GRI 2-29</b> Approach to stakeholder engagement	<a href="#">Principles: Stakeholder engagement</a>	
	<b>GRI 2-30</b> Collective bargaining agreements	<a href="#">People: Employee retention and satisfaction</a>	



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GRI Standard	GRI-Disclosures	Reference	Comment
<b>General disclosures</b>			
<b>GRI 3</b> <b>Material Topics 2021</b>	<b>GRI 3-1</b> Process to determine material topics	<a href="#">Principles: Sustainability strategy;</a> <a href="#">Sustainability Report 2019, p. 7 - 9</a>	
	<b>GRI 3-2</b> List of material topics	<a href="#">Principles: Sustainability strategy</a>	There are no changes in the material topics compared to the previous reporting period
<b>Compliance and Transparency</b>			
<b>GRI 3</b> <b>Material Topics (2021)</b>	<b>GRI 3-3</b> Management of material topics	Principles: <a href="#">Sustainability management,</a> <a href="#">Compliance and transparency</a>	
<b>GRI 205</b> <b>Anti-corruption</b>	<b>GRI 205-3</b> Communication and training about anti-corruption policies and procedures	<a href="#">Principles: Compliance and transparency</a>	No incidents of corruption were recorded in the reporting period.
<b>GRI 206</b> <b>Anti-competitive Behavior 2016</b>	<b>GRI 206-1</b> Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<a href="#">Principles: Compliance and transparency</a>	In the reporting period, there were no legal proceedings due to anti-competitive behavior and violations of antitrust and monopoly law.
<b>Dealing with resources</b>			
<b>GRI 3</b> <b>Material Topics (2021)</b>	<b>GRI 3-3</b> Management of material topics	<a href="#">About this report;</a> <a href="#">Principles: Sustainability strategy, Sustainability management;</a> <a href="#">Planet (compl. section);</a> <a href="#">Planet: Use of resources</a>	
<b>GRI 301</b> <b>Materials 2016</b>	<b>GRI 301-1</b> Materials used by weight or volume	<a href="#">About this report;</a> <a href="#">Planet: Value added chain;</a> <a href="#">Products: Sustainable products and packaging</a>	
<b>GRI 302</b> <b>Energy 2016</b>	<b>GRI 302-1</b> Energy consumption within the organization	<a href="#">Planet: Use of resources</a>	
	<b>GRI 302-3</b> Energy intensity	<a href="#">Planet: Use of resources</a>	
	<b>GRI 302-4</b> Reduction of energy consumption	<a href="#">About this report;</a> <a href="#">Planet: Use of resources</a>	



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GRI-Standard	GRI-Disclosure	Reference	Comment
GRI 305 Emissions 2016	<b>GRI 305-1</b> Direct (Scope 1) GHG emissions	<a href="#">Planet: Climate protection</a>	
	<b>GRI 305-2</b> Energy indirect (Scope 2) GHG emissions	<a href="#">Planet: Climate protection</a>	
	<b>GRI 305-3</b> Other indirect (Scope 3) GHG emissions	<a href="#">Planet: Climate protection</a>	
	<b>GRI 305-5</b> Reduction of GHG emissions	<a href="#">Planet: Climate protection</a>	
GRI 306 Waste 2020	<b>GRI 306-3</b> Waste generated	<a href="#">About this report;</a> <a href="#">Planet: Use of resources</a>	
	<b>GRI 306-4</b> Waste diverted from disposal	<a href="#">About this report;</a> <a href="#">Planet: Use of resources</a>	
	<b>GRI 306-5</b> Waste directed to disposal	<a href="#">About this report;</a> <a href="#">Planet: Use of resources</a>	
Sustainable products and packaging			
GRI 3 Material Topics (2021)	<b>GRI 3-3</b> Management of material topics	<a href="#">About this report;</a> Principles: <a href="#">Sustainability strategy</a> , <a href="#">Sustainability management</a> ; <a href="#">Products</a>	
GRI 301 Materials 2016	<b>GRI 301-3</b> Reclaimed products and their packaging materials	<a href="#">Products: Sustainable products and packaging</a>	
Water			
GRI 3 Material Topics (2021)	<b>GRI 3-3</b> Management of material topics	<a href="#">About this report;</a> <a href="#">Planet;</a> <a href="#">Planet: Water</a>	
GRI 303 Water and Effluents 2018	<b>GRI 303-1</b> Interactions with water as a shared resource	<a href="#">Planet;</a> <a href="#">Planet: Water</a>	
	<b>GRI 303-3</b> Water withdrawal	<a href="#">Planet;</a> <a href="#">Planet: Water</a>	
	<b>GRI 303-5</b> Water consumption	<a href="#">Planet;</a> <a href="#">Planet: Water</a>	





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GRI-Standard	GRI-Disclosure	Reference	Comment
<b>Responsible procurement</b>			
<b>GRI 3</b> <b>Material Topics (2021)</b>	<b>GRI 3-3</b> Management of material topics	Principles: <a href="#">Sustainability strategy</a> , <a href="#">Sustainability management</a> ; <a href="#">Products</a> ; <a href="#">Products: Responsible sourcing</a>	
<b>GRI 308</b> <b>Supplier Environmental</b>	<b>GRI 308-1</b> New suppliers that were screened using environmental criteria	<a href="#">Products</a> ; <a href="#">Products: Responsible sourcing</a>	At this time, suppliers are not systematically screened based on environmental criteria. In the future, it is planned to collect these key figures as part of the business partner screening process.
<b>GRI 407</b> <b>Freedom of Association and Collective Bargaining (2016)</b>	<b>GRI 407-1</b> Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<a href="#">Products: Responsible sourcing</a>	There is currently no systematic risk analysis of suppliers. The performance of the risk analysis and the reporting of this key figure is planned as part of the business partner screening.
<b>GRI 408</b> <b>Child labour</b>	<b>GRI 408-1</b> Operations and suppliers at significant risk for incidents of child labor	<a href="#">Products: Responsible sourcing</a>	There is currently no systematic risk analysis of suppliers. The performance of the risk analysis and the reporting of this key figure is planned as part of the business partner screening.
<b>GRI 409</b> <b>Forced or Compulsory Labour 2016</b>	<b>GRI 409-1</b> Operations and suppliers at significant risk for incidents of forced or compulsory labor	<a href="#">Products: Responsible sourcing</a>	There is currently no systematic risk analysis of suppliers. The performance of the risk analysis and the reporting of this key figure is planned as part of the business partner screening.
<b>GRI 414</b> <b>Supplier Social Assessment 2016</b>	<b>GRI 414-1</b> New suppliers that were screened using social criteria	<a href="#">Products: Responsible sourcing</a>	At this time, suppliers are not systematically screened on the basis of social criteria. In the future, it is planned to collect these key figures as part of the business partner screening process. Compliance with human rights is checked as part of the SMETA social audit.



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GRI-Standard	GRI-Disclosure	Reference	Comment
<b>Employer attractiveness and responsibility</b>			
<b>GRI 3</b> <b>Material Topics (2021)</b>	<b>GRI 3-3</b> Management of material topics	<a href="#">Principles: Sustainability strategy, Sustainability management;</a> <a href="#">People:</a> <a href="#">People: Employee retention and satisfaction. Health and safety in the workplace</a>	
<b>GRI 401</b> <b>Employment 2016</b>	<b>GRI 401-1</b> New employee hires and employee turnover	<a href="#">People: Employee retention and satisfaction</a>	
	<b>GRI 401-2</b> Benefits provided to full-time employees that are not provided to temporary or part-time employees	<a href="#">People: Employee retention and satisfaction</a>	
<b>GRI 402</b> <b>Labor/Management Relations 2016</b>	<b>GRI 402-1</b> Minimum notice periods regarding operational changes	<a href="#">People: Employee retention and satisfaction</a>	
<b>GRI 403</b> <b>Occupational Health and Safety 2018</b>	<b>GRI 403-1</b> Occupational health and safety management system	<a href="#">People: Health and safety in workplace</a>	
	<b>GRI 403-2</b> Hazard identification, risk assessment, and incident investigation	<a href="#">People: Health and safety in workplace</a>	
	<b>GRI 403-3</b> Occupational health services	<a href="#">People: Health and safety in workplace</a>	
	<b>GRI 403-6</b> Promotion of worker health	<a href="#">People: Health and safety in workplace</a>	
	<b>GRI 403-8</b> Workers covered by an occupational health and safety	<a href="#">People: Health and safety in workplace</a>	
	<b>GRI 403-9</b> Work-related injuries	<a href="#">People: Health and safety in workplace</a>	For confidentiality reasons, we do not report this indicator for employees of external companies



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GRI-Standard	GRI-Disclosure	Reference	Comment
<b>GRI 405</b> Diversity and Equal Opportunity 2016	<b>GRI 405-1</b> Diversity of governance bodies and employees	<a href="#">People: Employee retention and satisfaction</a>	
<b>GRI 406</b> Non-discrimination 2016	<b>GRI 406-1</b> Incidents of discrimination and corrective actions taken	<a href="#">People: Employee retention and satisfaction</a>	In the reporting year, no indications were received regarding a reported violation of the prohibition of discrimination
<b>GRI 407</b> Freedom of Association and Collective Bargaining 2016	<b>GRI 407-1</b> Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<a href="#">People: Employee retention and satisfaction</a>	Previously, no business location has been identified where freedom of association or the right to collective bargaining may be at significant risk.
<b>GRI 408</b> Child Labor 2016	<b>GRI 408-1</b> Operations and suppliers at significant risk for incidents of child labor		Previously, no business location has been identified where there is a risk of child labor.
<b>GRI 409</b> Forced or Compulsory Labor 2016	<b>GRI 409-1</b> Operations and suppliers at significant risk for incidents of forced or compulsory labor		Previously, no business location has been identified where there is a risk of child labor.
<b>More general disclosures</b>			
<b>Economic performance</b>			
<b>GRI 3</b> Material Topics (2021)	<b>GRI 3-3</b> Management of material topics	AR: p. 187 - 222	
<b>GRI 201</b> Economic Performance (2016)	<b>GRI 201-1</b> Direct economic value generated and distributed	AR: p. 36 - 53	



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GRI-Standard	GRI-Disclosure	Reference	Comment
<b>Product safety and quality</b>			
<b>GRI 3</b> <b>Material Topics (2021)</b>	<b>GRI 3-3</b> Management of material topics	Principles: <a href="#">Sustainability strategy</a> , <a href="#">Sustainable management</a> ; Products: <a href="#">Products</a> , <a href="#">Product security and quality</a>	
<b>GRI 416</b> <b>Customer Health and Safety 2016</b>	<b>GRI 416-2</b> Incidents of non-compliance concerning the health and safety impacts of products and services		All product categories are subjected to the legally required product safety procedures, thus verifying their impact on health and safety. There were no violations or product recalls in the reporting period.
<b>GRI 417</b> <b>Marketing and Labeling 2016</b>	<b>GRI 417-2</b> Incidents of non-compliance concerning product and service information and labeling		All product categories are subjected to the legally required procedures for product information and labeling. There were no relevant violations of product labeling regulations in the reporting period.



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## Company information

### Berentzen-Gruppe Aktiengesellschaft

Ritterstraße 7

49740 Haselünne

Germany

T: +49 (0) 5961 502 0

F: +49 (0) 5961 502 268

E: [info@berentzen.de](mailto:info@berentzen.de)

Internet: [www.berentzen-gruppe.de/en](http://www.berentzen-gruppe.de/en)

Publication date: May 31, 2023

### Corporate Social Responsibility

T: +49 (0) 5961 502 575

F: +49 (0) 5961 502 369

E: [csr@berentzen.de](mailto:csr@berentzen.de)

### Corporate Communications

#### & Investor Relations

T: +49 (0) 5961 502 215

F: +49 (0) 5961 502 550

E: [pr@berentzen.de](mailto:pr@berentzen.de)

E: [ir@berentzen.de](mailto:ir@berentzen.de)



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## Disclaimer

This report contains forward-looking statements that relate particularly to the future course of business and the future financial performance, as well as future events or developments affecting Berentzen-Gruppe Aktiengesellschaft and the Berentzen Group. These statements are based on management assumptions, estimates and expectations at the time of this report's publication regarding future company-related developments. They therefore carry risks and uncertainties which are named and explained, particularly (but not exclusively) as part of the management report within the risk and opportunities report and the forecast report. Events and results that actually occur thereafter may therefore significantly differ from the forward-looking statements, both positively and negatively. Many uncertainties and the resulting risks are due to circumstances that are outside the control or influence of Berentzen-Gruppe Aktiengesellschaft and cannot be assessed with certainty. These include, but are not limited to, changing market conditions and their economic development and effect, changes in financial markets and exchange rates, the behaviour of other market actors and competitors and legal changes or political decisions by regulatory and governmental authorities. Berentzen-Gruppe Aktiengesellschaft is not obliged, unless otherwise stipulated by law, to make any corrections or adjustments to the forward-looking statements owing to circumstances that occurred after the date of publication of this report. Berentzen-Gruppe Aktiengesellschaft shall not make any guarantee or accept any liability, either express or implied, for the currentness, accuracy or completeness of the forward-looking statements.

In addition to the financial results reported in the annual and consolidated financial statements and calculated in line with the relevant accounting frameworks, this report also contains financial results that are not or are not accurately defined in the relevant accounting frameworks and are or could be alternative key performance indicators. Alternative key performance indicators presented or reported by other

companies using an identical or comparable description may be calculated in a different way.

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For information purposes, this report is also available in English. In the event of deviations, the German version shall be the sole definitive version and take precedence over the English version.

**Berentzen-Gruppe Aktiengesellschaft**

Ritterstraße 7

49740 Haselünne

Germany

T: +49 (0) 5961 502 0

F: +49 (0) 5961 502 268

E: [info@berentzen.de](mailto:info@berentzen.de)

Internet: [www.berentzen-gruppe.de/en/](http://www.berentzen-gruppe.de/en/)