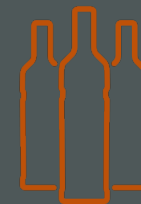




BERENTZEN-GRUPPE
Thirst for life

Sustainability Report

2024





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(1) Introduction

About this PDF report

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(1.1) Forward from the Executive Board

*Ladies and gentlemen,
dear readers,*

The global and national challenges in the environment and society demand decisive action – as a corporate group, we take our responsibility very seriously. This is demonstrated by the implementation of numerous projects in the area of sustainability. We would like to inform you about these in the present report.



We are particularly proud of the fact that we have once again been awarded the gold medal in the renowned EcoVadis sustainability rating. This puts the Berentzen Group in the top five per cent of all companies rated by EcoVadis – already more than 150,000 companies from 185 countries worldwide. This recognition motivates us to consistently pursue the path we have chosen.

From a business point of view, the sale of our production site in Grüneberg, Brandenburg, including the associated mineral water brands, was a strategic milestone last year. This decision had far-reaching effects on our entire group of companies and thus also on our ESG key figures.

The European Commission's recently announced plans to adjust the scope of the Corporate Sustainability Reporting Directive (CSRD) will likely result in our exemption from the reporting requirement – a development that we warmly welcome and that gives us the freedom to focus our human and financial resources on implementing sustainability projects. Despite this relief, sustainability reporting remains very important for our group of companies.

Finally, let us take a look at the future. In 2025, we will place a particular focus on developing and implementing a new, revised ESG strategy. This will build on our existing understanding of sustainability: achieving long-term economic success while also taking responsibility for society and the environment.

We warmly invite you to discover the detailed information on our sustainability activities in our report. We hope you enjoy reading it – we are happy to engage with you on this important topic.

Sincerely yours,



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(1.2) Company portrait

With a company history of over 265 years, the Berentzen Group is one of the oldest producers of spirits in Germany. Berentzen-Gruppe Aktiengesellschaft, based in Haselünne, Germany, is the highest-level company of the Berentzen Group, which, in addition to the parent company, consists of more than 20 national and international subsidiaries. In the 2024 financial year, the Group generated revenues of EUR 181.9 million (EUR 185.7 million) and employed 430 (514) people at six locations in three countries as of December 31, 2024.

Our business activities essentially comprise the production and distribution of spirits and non-alcoholic beverages as well as the development and distribution of fresh juice systems, categorised into the segments of *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 *Fresh Juice Systems* segment includes the development, marketing, distribution and sale of fruit juicers, fruit and filling containers. The *Other Segments* category mainly encompasses the Berentzen Group's tourism, event management and web shop business as well as the Spirits business in Turkey, which is managed by a local Group company.

We currently produce our spirits and non-alcoholic beverages at three of our own locations in Germany: spirits are produced in Minden and at the Berentzen Hof distillery in Haselünne. Non-alcoholic beverages are produced in Haselünne; until October 31, 2024, they were also produced in Grüneberg. However, this location has since been sold. In addition, products of the *Mio Mio* brand are manufactured in Haigerloch, Bad Brückenau and, since November 1, 2024, in Grüneberg as well, under three contract bottling partnerships.



The Stadthagen site is home to the corporate group's logistics centre for the distribution of spirits and is operated by an external service provider. 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

The 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*, als well as premium brands like *Tres Países*, and numerous premium, medium and standard dealer brand concepts.

Our subsidiary Vivaris Getränke GmbH & Co. KG (hereafter reffered to as Vivaris) operates in the German soft drinks market. The *Mio Mio* beverages are distributed nationally in the range of own brands. In addition, the own brand *Emsland Quelle* is represented regionally with products in the mineral water, lemonades and fruit juice drinks segments. The range is supplemented by energy drinks. The *Märkisch Kristall* and *Grüneberg Quelle* brands were sold together with the Grüneberg site as of October 31, 2024. Franchise business, in which the company has been producing and distributing soft drinks for German soft drinks brand *Sinalco*, ended on December 31, 2024. However, the two companies continue to work together under a distribution service agreement. In addition, non-alcoholic branded products are bottled under contract bottling agreements.

Our subsidiary Citrocasa GmbH (hereinafter referred to as Citrocasa), based in Linz, Austria, is a system provider in the business of fresh juice systems, in particular orange juicers. The complete range of products offered under the *Citrocasa* brand includes not only fruit juicers but also oranges under the *frutas naturales* brand and special bottles for bottling freshly squeezed juice. In addition, it is increasingly selling pomegranate presses and pomegranates.

Traditionally, the main market for the Berentzen Group's spirits is Germany. This is characterised by a strong food retail sector that is concentrated on the demand side. With a marketing focus in Europe, the Berentzen Group is also represented internationally in almost sixty countries worldwide and in the duty-free business. Sales in these markets are conducted either via the company's own subsidiaries, via distributors or by means of exports. In the *Non-alcoholic Beverages* segment, the products under the *Mio Mio* brand are distributed predominantly throughout Germany, in some cases via distributors or by export to neighbouring European countries. The sales territory of the regional brands covers the northern German federal states and parts of North Rhine-Westphalia. The main sales channels are food retailers, beverage warehouses and the hospitality trade (via beverage wholesalers). The main sales areas for the products of the *Fresh Juice Systems* segment are the core regions of Austria and Germany, which are served by the group's own sales teams, as well as the markets of France, the USA, the UK, Scandinavia and Eastern Europe. Outside Austria and Germany, local distributors sell our devices in around thirty countries worldwide. The main sales channels are food retailers, the out-of-home market and the on-trade channel.

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	2024	2023	2022
People			
Headcount at December 31, 2024 [number]	430	514	495
Turnover rate [%]	17.1	12.4	16.4
Part-time ratio [%]	19.5	15.6	14.5
Ratio of women [%]	38.4	34.5	34.9
Reportable occupational accidents [number]	12	23	9
Illness ratio [%]	5.0	4.8	5.4
Planet			
Total emissions [t CO ₂ e] ¹⁾	4,616.6	6,044.5	6,155.7
Waste and reusable material produced [t]	3,420.9	3,201.1	3,716.1
Water consumption [in thousand m ³]	394.0	424.9	435.7
Waste water generated [in thousand m ³]	239.1	263.8	263.4
Energy consumption [GWh]	21.6	25.0	25.3
Electricity from renewable energy [%]	98.8	98.1	98.2
Products			
<i>Non-alcoholic beverages</i>			
Finished product in million litres [million litres]	101.8	109.9	121.1
Fillings [million units]	139.5	151.1	166.6
Share of reusable containers [%]	93.2	92.1	90.9
Share of glass containers [%]	57.6	59.6	59.7
<i>Spirits</i>			
Finished product in million litres [million litres]	49.0	53.0	53.7
Fillings [million units]	150.3	153.5	136.3
Share of glass containers [%]	98.9	99.1	98.5

¹⁾ In the financial year 2024, the GHG balance was calculated using new software and different emission factors. This means that the comparison with the previous year is not meaningful.



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(2) Principles

As a broad-based beverages group with a company history going back over 265 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 highly 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 our stakeholders' growing requirements, we are particularly focused on sustainability and are working to continuously enhance it through our sustainability strategy.

(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 by 2025 with effects expected to continue well beyond that. 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. On this basis, a new sustainability strategy will be developed in 2025.

Our sustainability goals

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, which help us to make sustainable development within the corporate group measurable and controllable. With this, we are continuing to expand our sustainability activities.



Our sustainability strategy

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Area of activity	Objective	SDGs	Measures	Status	Dealines
 People	Zero accidents and improved health		Developing and implementing the new occupational health management plan	Successful implementation of the new “care@work” occupational health management programme. Key measures include: introduction of a digital health platform that gives employees access to video courses, specialist articles, health exercises and personal coaching.	2023
			Introducing an occupational health management steering committee	Regular meetings of the BGM steering committee. At these meetings, the measures implemented are evaluated and, if necessary, resolutions are passed on new measures.	
			Revising the system of key indicators, implementing a new monitoring system and defining performance indicators	Systematisation of the collection of key figures. Definition of new key figures and collection methods. Integration of key figures into the central business intelligence software.	
			Drawing up an internal communication concept for the new occupational health management plan	Establishing a digital health platform to facilitate access to health services. Furthermore, regular and event-driven notices on the social intranet to raise awareness for special offers. Establishing the BGM steering committee as a multiplier and additional information provider.	
			Continuing to implement the new company health programme “Citrofit” at Citrocasa	Successful implementation of “Citrofit”. Award of the seal of quality for workplace health promotion in 2023.	
			Joining and implementing the occupational health and safety campaign “Vision Zero”	Access granted. Inventory taken and extensive catalogue of measures derived. Numerous measures already implemented and included in the 2025-2026 action plan.	
			Updating the Code of Conduct	Successful group-wide implementation of the updated Code of Conduct. In addition, integration of the new digital whistle-blower system and corresponding communication about it.	



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Area of activity	Objective	SDGs	Measures	Status	Deadline
 Planet	Hundred percent resource efficiency		Setting up a digital system to monitor environmental indicators at the production locations on a monthly basis	Monthly collection of key environmental figures at the production sites since the beginning of the reporting year. In addition, integration into the business intelligence software. Further development of the tool in the 2024 financial year, as well as process optimisation for collecting key figures.	2024
			Defining performance indicators and setting target values in the Planet area of activity	Definition of performance indicators and targets as part of the EMS and UMS and in the efficiency strategy presented below.	
			Introducing an environmental management system pursuant to ISO 14001	First-time certification of the environmental management system introduced in 2022. Successful recertification according to ISO 14001 in the financial years 2023 and 2024.	
			Deriving potential to improve efficiency and developing an efficiency strategy to optimise resource consumption	Efficiency strategy developed to increase plant efficiency and reduce energy consumption. Investment in a data platform. Findings from the data evaluation are incorporated into a plant-specific catalogue of measures, among other things. Successful implementation of numerous measures to increase efficiency and optimise resource consumption. Further measures are being planned. In addition, a total of three photovoltaic systems were installed in Minden and Haselünne.	
			Digitalising our fruit presses on an ongoing basis with a view to improving resource efficiency	Development of the Citrocasa Cloud for digitising fruit juicers and their successful introduction to customers. The function was included as a standard function in the xPro.	
			Optimising the logistics processes at Citrocasa	Implementation of initial measures to optimise logistics. For example, the 2023 European season was extended and delivery distances for bottles were shortened.	



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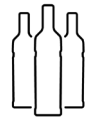
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One hundred
sustainable
products



Designing a catalogue of criteria for sustainable products

Designing a road map to increase the share of more sustainable products

Developing guidelines for more environmentally friendly product packaging

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

Status

Comprehensive workshops were held to develop a catalogue of criteria. Due to exogenous influences and changes in consumer behaviour, it was decided that the measures would no longer be pursued in this form. Instead, the aim is to achieve a continuous improvement process.

A project group has been set up and initial preparatory work for the development of the guidelines has taken place.

Selected product packaging and product packaging components were revised. For example, in the FY 2023, the labels for the *Mio Mio* brand were switched to recycled material. In the FY 2024, work was done to reduce the weight of the *Mio Mio* 0.5L bottle and the outer packaging for individual items in the spirits segment was revised (colour reduction and elimination of varnish).

Selection of a business partner screening tool. Implementation successfully completed in the 2024 financial year.

The marketing code was updated and published in 2023. We began updating the supplier code in 2024 and will complete it in 2025.

Deadline

2025



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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.

In the 2024 financial year, we began conducting a new dual materiality analysis in preparation for the Corporate Sustainability Reporting Directive (CSRD) and the associated European Sustainability Reporting Standards (ESRS).

Dual materiality in the sense of CSRD includes both the financial impact of sustainability issues on a company and the impact of the company on the environment and society. The GRI's understanding of materiality focuses on the company's impact on the environment and society.

The two concepts are not fundamentally contradictory, but both work to improve transparency and accountability in sustainability reporting. Since this report is based exclusively on the GRI framework, the results of the new materiality analysis are not included.

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 subgoals 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.



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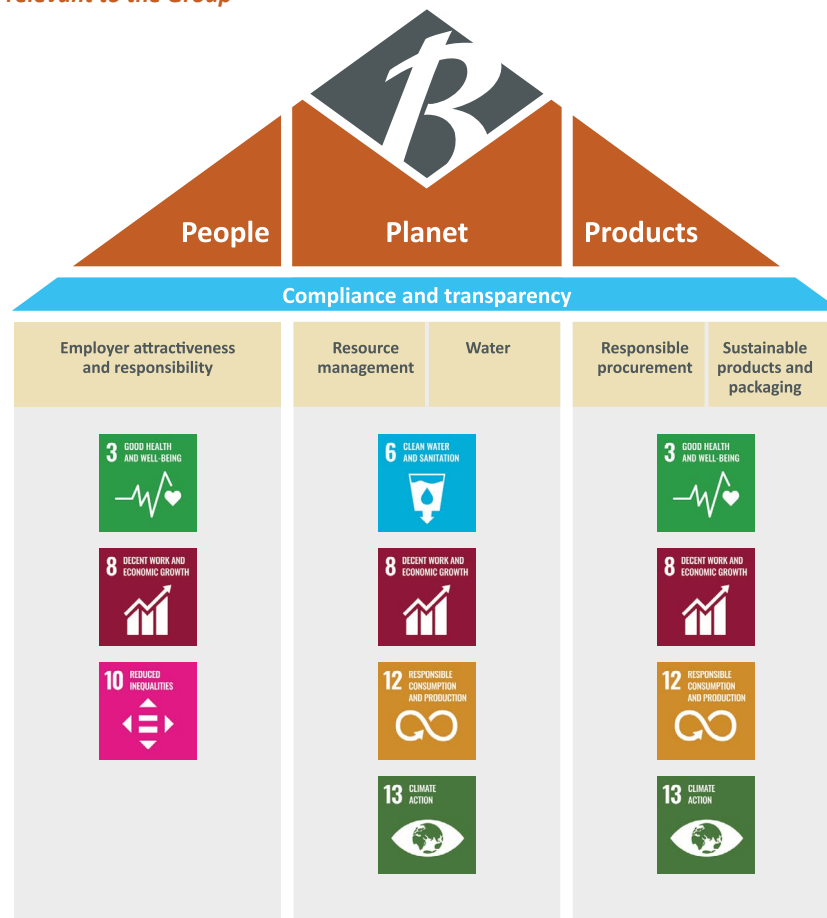
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We have reported on our commitment to the Group-relevant SDGs in the following chapters of this Sustainability Report. We also work continuously to do our part in contributing to the SDGs and the 2030 Agenda.

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

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 ILO (International Labour Organization) and the OECD Guidelines for Multinational Enterprises. Since 2021, we are also part of the world's largest initiative for responsible corporate governance: the United Nations Global Compact (UNGC). By signing on 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 a clear message that we view responsible corporate governance as an essential part of how we as a company think and act. We also joined the newly established UN Global Compact Network Germany (UN GCD) in the 2023 financial year.

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

A Sustainability Council has been in place since the 2021 financial year to ensure more efficient 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 stands 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 harmonise this approach with our corporate interests.

As a controlling body, the Supervisory Board of Berentzen-Gruppe Aktiengesellschaft plays an important role in sustainability management and fulfils its monitoring and advisory role in sustainability matters. This includes detailed discussion of the Sustainability Report by the Finance and Audit Committee and by the full Board. The competence profile developed by the Supervisory Board for its members takes into account corresponding requirements of knowledge and expertise regarding sustainability issues and is therefore relevant for the entire Berentzen Group. In this way, the Supervisory Board accounts for the knowledge, skills and technical experience required to carry out its duties in relation to sustainability issues. Individual members of the Supervisory Board have participated in training and continuing education measures to this end in the reporting year.

Sustainability management

As the central function, the Corporate Social Responsibility department 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 became a Sustainability Department in the 2022 financial year. This department is under the Director of Corporate Finance and Sustainability, who reports directly to the Chief Financial Officer (CFO). In the course of fixed days every month, the Director of Corporate Finance & Sustainability together with the Head of Sustainability reports to the CFO, who in turn reports to the Supervisory Board regularly and on an ad-hoc basis on sustainability topics.

Relevant sustainability topics within and outside of the corporate group are discussed and prioritised with the Executive Board and the respective departments. 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 departments of Berentzen-Gruppe Aktiengesellschaft and its affiliated subsidiaries.

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 providing appropriate instructions to ensure the careful use of resources. In the light of our social responsibility, the [Marketing Code of Conduct](#) contains specific guidelines for product-related communications and for the responsible handling 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. In the 2023 financial year, the Code of Conduct and the Marketing Code of Conduct were revised and successfully implemented. The revision of the Supplier Code of Conduct began in the reporting year and will be completed in 2025.



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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. 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. In this context, the internal control system and the risk management system take into account sustainability-related aspects. A systematic identification and evaluation of ESG risks is carried out semi-annually by the respective risk observers and annually as part of an ESG risk workshop with representatives from various departments.

Furthermore, social and ecological goals are also taken into account in corporate planning and in the development of the 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. The members of the Executive Board are jointly 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. 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!

To obtain an objective assessment of our sustainability performance, we again had our sustainability rated by EcoVadis in the reporting year. 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 in the 2024 financial year among the top 5% of all companies rated by EcoVadis. This recognition is a sign of our continual efforts to further develop and improve our sustainability activities.



EcoVadis is a global sustainability ratings provider that has rated over 150,000 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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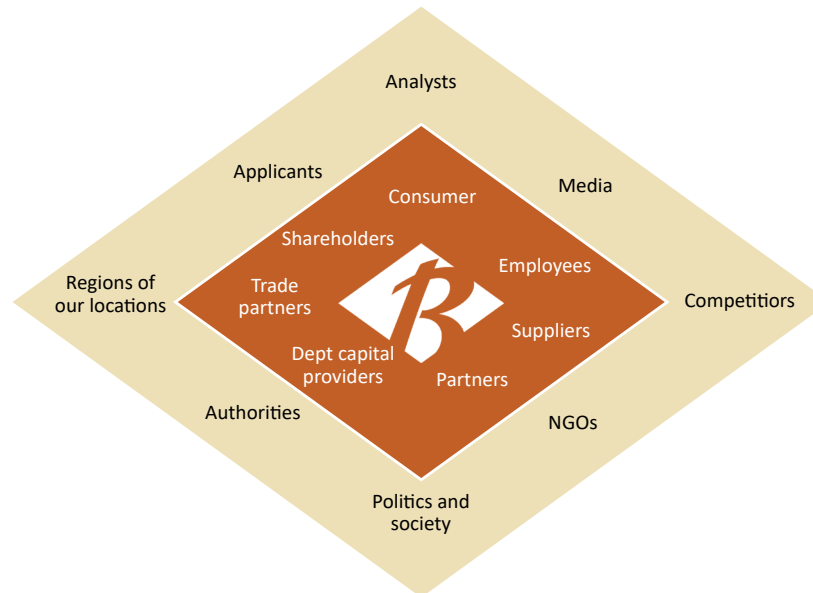
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(2.3) Stakeholder engagement

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 expectations 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.

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.

An important element in this are digital formats and media. In the reporting year, we continued to further develop our corporate website and the websites of our subsidiaries, for example by reducing text portions and adding new graphical representations to provide even easier but more detailed access to information. In the implementation of our social media strategy, which was launched already in the 2022 financial year, we reached new milestones for the spread of our information. In addition, we activated new social media channels, which will enable us to communicate with and provide information to our stakeholders in future in an even more tailored way to specific target groups. 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 its 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. In the reporting year, the social intranet offering was expanded by changing the platform and making it more clearly arranged in order to make it even easier for the various employee groups to access information. 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.



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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 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. 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 9M 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.

(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.

The Berentzen Codes constitute the underlying compliance guidelines of the Berentzen Group. They 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.

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. In exceptional cases, a supplier's equivalent code is also accepted. The Code of Conduct is given out to all employees upon hiring. In addition, all codes of conduct are accessible at all times both on the intranet and on the Berentzen Group's website.



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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 toward developing the regions around 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 intracompany 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, e.g., in handbooks.

In the reporting year, the main topics in compliance matters were once again the prevention of money laundering, the updating of the Supplier Code of Conduct, and the continued fundamental development of the group's compliance management system.

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.

As potential compliance-related risks may occur in all operating and administrative areas of the corporate group, the objective of all guidelines, instructions and other preventive measures 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 2024 financial year, as no confirmed 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 the environmental management system and planned and implemented an efficiency strategy.

The growing number of legal sustainability requirements for our products and business activities are challenging for us as a medium-sized company, but we see these requirements above all 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.



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Compliance organisation

Within the Berentzen Group, taking responsibility for compliance matters 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.

Below the Executive Board organisational level, responsibility for all compliance matters in the Berentzen Group has been assigned to the Corporate Legal & Compliance department of Berentzen-Gruppe Aktiengesellschaft.

Another important component is the group's whistle-blower system. Employees, business partners and other external stakeholders can use it to report possible violations of the law, our Codes of Conduct, unethical behaviour and misconduct within the Berentzen Group confidentially and optionally anonymously. It is used to uncover potential abuses and to investigate suspected cases of corruption, fraud, discrimination or other illegal or unethical practices.

The whistle-blower system offers whistle-blowers a secure way to pass on information without having to fear reprisals or negative consequences. Even if they choose to remain anonymous, the whistle-blower system allows us to remain in contact with the whistle-blower and thus to follow up on the information properly and appropriately.

The digital whistle-blower system is operated by an external and independent law firm that acts as an internal reporting office. Information is accepted in German, English and Turkish. The whistle-blower system thus linguistically covers all countries in which the group employs staff. The group's employees are informed about the whistle-blower system at the beginning of their employment. In addition, the whistle-blower system can be accessed via the social intranet, the corporate website and the websites of the subsidiaries. Insofar as reports were received through the whistle-blower system in the 2024 financial year, no compliance violation could be determined after sufficient investigation.



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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 ensuring 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 are familiarised with the content and requirements of compliance in training courses that serve to raise awareness of compliance with all relevant legal requirements. Since the introduction of our new digital training tool in 2023, employees have been able to complete the training digitally and at a time that suits them. Moreover, the organisation and management of trainings will be simplified.

If they have questions about lawful conduct or questions related to the understanding or interpretation of the Berentzen Group Codes, employees can turn to their supervising manager, the Compliance Officer, or the Corporate Legal & Compliance 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, annual financial statements and half-yearly financial reports, 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.



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(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 People and Culture department. This area is centralised at Berentzen-Gruppe Aktiengesellschaft for the entire Berentzen Group. The head of the centralised area reports directly to 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.

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.



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Employer attractiveness and 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 responsibilities 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 active support of further training and skills development for our employees. Further information can be found in the sub-chapter "[Training and development](#)".

Employment structure

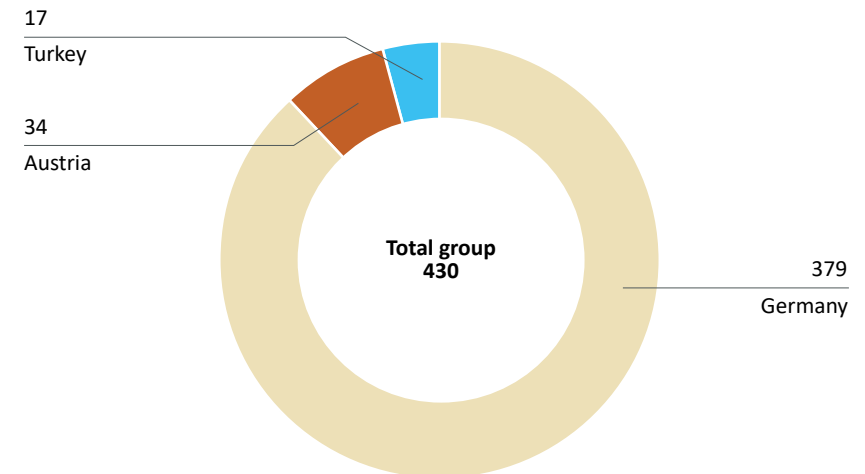
As at December 31, 2024, the corporate group had 430 employees (headcount) in Germany, Austria and Turkey. That is 84 employees less than in the previous year. This is due in particular to the sale of the Grüneberg production site of Vivaris Getränke GmbH & Co. KG. As part of this, all 72 employees were taken over by the new owner. Further information can be found in the Berentzen Group's Annual Report. The corporate group employed 494 staff on average over the year.

Headcount development

	2024	2023	2022
Headcount	430	514	495
Average headcount	494	509	497



Employees by region



As at the reporting date, 60.9% of our employees were employed in commercial and administrative positions, and 34.2% in production positions. Trainees and interns made up the remaining 4.9%. At 53.5%, most staff are employed at Berentzen-Gruppe Aktiengesellschaft, followed by 23.0% of staff at Vivaris Getränke GmbH & Co. KG, 11.4% at our sales companies and 7.9% at our Austrian subsidiary, Citrocasa GmbH. The remaining 4.2% of our workforce is employed at Berentzen Hof GmbH.



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Distribution of headcount within the corporate group

Entity	Salaried employees (total)	thereof female	Wage earners (total)	thereof female	Trainees (total)	thereof female	Total employees
Berentzen-Gruppe Aktiengesellschaft	138	75	75	15	17	10	230
thereof in Haselünne	90	53	4	0	12	6	106
thereof in Minden	43	19	71	15	5	4	119
thereof in Stadthagen	5	3	0	0	0	0	5
Berentzen Hof GmbH	6	5	12	11	0	0	18
Berentzen-Vivaris Vertriebs GmbH	30	4	0	0	0	0	30
Berentzen Alkollü Ickiler Ticaret Limited Sirketi	17	4	0	0	0	0	17
Vivaris Getränke GmbH & Co. KG	35	21	60	3	4	1	99
thereof in Haselünne	35	21	60	3	4	1	99
thereof in Grüneberg ¹⁾	0	0	0	0	0	0	0
Citrocasa Deutschland Vertriebs GmbH	2	0	0	0	0	0	2
Citrocasa GmbH	34	16	0	0	0	0	34
Group	262	125	147	29	21	11	430

¹⁾ The Grüneberg location was sold on October 31, 2024.

Tackling risks responsibly

As part of our ESG-risk management system, we monitor and assess the risks "manager shortage", "unwanted turnover" and "accidents at work and health risks for employees" on a regular basis.

Demographic change has intensified the competition for skilled labour in industrialised countries. With our personnel strategy and the associated measures, we are able to counter and minimise these risks. For example, we focus more on remote working so as to enable applicants from other regions to join the corporate group, regularly review our salary structures and optimise our recruitment process.

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.



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(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.

Both at the German locations of the Berentzen Group and at our Austrian subsidiary Citrocasa, there is a company suggestion scheme that gives employees the chance to submit their suggested improvements actively and thereby contribute to the further development and improvement of processes and structures.

Average term of employment and turnover

	2024	2023	2022
Average term of employee [years]	11.4	11.7	12.3
Turnover rate [%]	17.1	12.4	16.4
Number of exits	81	60	77
Newly hired employees and trainees	87	85	91

In the reporting year, the turnover rate rose to 17.1% compared to the previous year (12.4%). However, the long average length of service of 11.4 years in the 2024 financial year shows that employees continue to identify strongly with the 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.

Employee turnover by region, gender and age

	Turnover rate in %	Number of exits
By region ¹⁾		
Germany	15	73
Austria	6	2
Turkey	35	6
By gender		
Number of women	4	17
Number of men	14	64
By age		
Under 30	4	20
30 to 50 years	7	34
Over 50	6	27

¹⁾ 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.



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New hires by region, gender and age

	Rate of newly hired employees in %	Number of new hires
By region ¹⁾		
Germany	88	71
Austria	5	4
Turkey	7	6
By gender		
Number of women	43	35
Number of men	57	46
By age		
Under 30	57	46
30 to 50 years	38	31
Over 50	5	4

¹⁾ Owing to the uneven proportion of employees by region, this data broken down by region is not representative and is hence less valuable as an indicator.



Employees by contractual status

We strive to build long-lasting relationships with our employees based on trust. That is why around 82% of our employees are employed on permanent contracts. An additional 5.6% 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](#)”.

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	379	300	55	24
Austria	34	34	0	0
Turkey	17	17	0	0
Group as a whole	430	351	55	24
Number of women	165	138	16	11
Number of men	265	237	18	10
Group as a whole	430	375	34	21

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 nine temporary workers, making up 2.1% 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.



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Work/life balance

For our employees, having a work/life balance is essential. Therefore, 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 2024 financial year, the part-time ratio amounted to 19.5%. 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. All employees of the Berentzen Group have a contractually stipulated number of working hours. These are controlled by the respective collective bargaining agreements and non-collective agreements.

Part-time ratios and ratio of women

	2024	2023	2022
Headcount	430	514	495
Number of part-time employees	84	80	72
Part-time ratio [%]	19.5	15.6	14.5
Ratio of women [%]	38.4	34.4	34.9

Since the 2020 financial year, we have offered a wide range of remote working possibilities by concluding work agreements, making extensive investments in hardware and software and establishing a digital meeting culture. These measures allow us to help our employees to improve their work/life balance.

Part-time employees by gender and region

	Number of part-time employees
Germany	73
Austria	10
Turkey	1
Group as a whole	84
Number of women	69
Number of men	15
Group as a whole	84

These efforts and our continued commitment in this area underscore how firmly established family-friendly policies are within the Berentzen Group. 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. In the reporting year, increased efforts were made to achieve a permanent seal. In addition, our Minden location was once again awarded the title "Family-friendly company in the Minden-Lübbecke district" by the Kompetenzzentrum Frau und Beruf Ostwestfalen-Lippe (Ostwestfalen-Lippe centre of excellence for women and employment) in the reporting year. Our Austrian subsidiary Citrocasa was recognised in the reporting year with the 2023-2025 seal of approval for work and family life. Moreover, 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.





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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. 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. As of the balance-sheet date, 91 bicycles had been leased by 63 employees. 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 38.4% (34.4% in the 2023 financial year).



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.

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 the reporting year 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 Human Resources or use the anonymous digital whistle-blower system.



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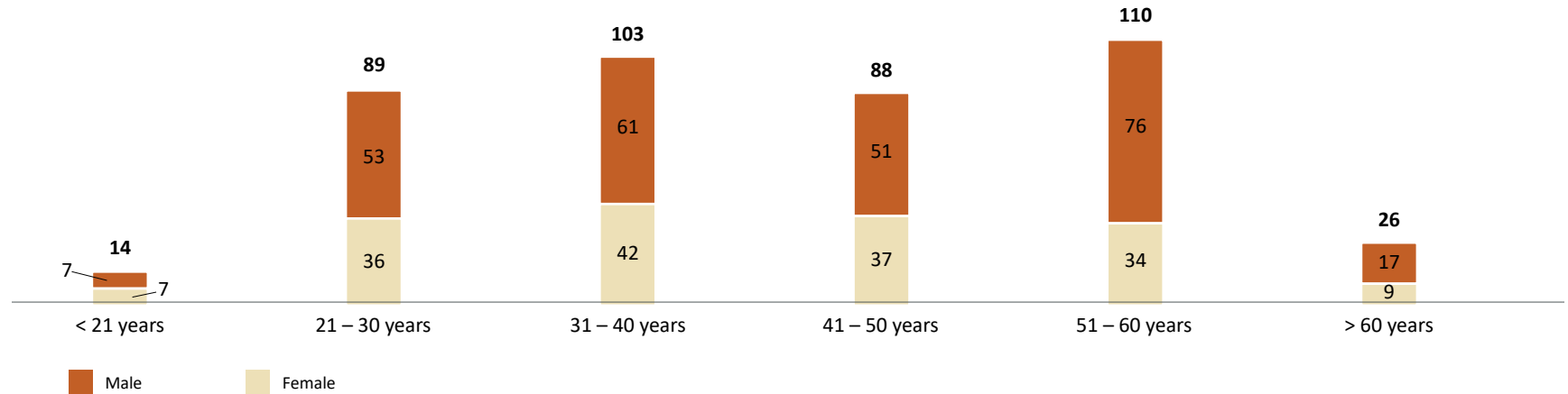
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Gender distribution by age group



Age groups and average age in the corporate group

	2024	2023	2022
≤ 30 years [%]	24.0	20.2	21.0
> 30 - ≤ 50 years [%]	44.4	44.6	42.4
> 50 Jahre [%]	31.6	35.2	36.6
Average age [years]	43.4	43.9	44.3

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 use the anonymous digital whistle-blower system. No breaches of the ban on discrimination were reported in the reporting year.

During the reporting year, new software was introduced to optimise the recruiting and applicant management processes.

In addition, a new employee referral programme was established in the reporting year. Under the motto “employees recruit employees”, employees of the group

can actively recruit potential employees and receive a corresponding bonus if the candidate is hired.

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.

Diversity objectives at management level within the corporate group

	Adopted target by 12/31/2026
Executive Board [%]	33 ¹⁾
First management level beneath the Executive Board [%]	29
Second management level beneath the Executive Board [%]	30
Supervisory Board [%]	17

¹⁾ Executive Board: If the Executive Board has not 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.



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In the 2024 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. 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.

As at the reporting date, women made up 7% of the first management level beneath the Executive Board and 30% 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 below the Executive Board	14	1	13
Second management level below the Executive Board	23	7	16
Supervisory Board	6	3	3

The reasons for the low overall share of women in the first and second management levels below 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 female 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.

We would like to achieve the defined targets for the percentage of women at the two management levels below the Executive Board by intensifying internal personnel development with a view to selecting, promoting and preparing women for management roles, in addition to strengthening the compatibility of work and family life as outlined above. To this end, a discussion platform for female managers was launched in the 2023 financial year, where members exchange ideas about future opportunities for recruiting more women to management positions. 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.

Freedom of association and 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	308	125	183
Number of employees not employed under collective bargaining agreements	122	40	82



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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. To create more opportunities for encounters, the format of a Stammtisch, or regular gathering table, was adopted in the 2023 financial 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. The German Works Constitution Act (Betriebsverfassungsgesetz, BetrVG), 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. 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. 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.



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(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.

3 GOOD HEALTH AND WELL-BEING



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 and safety of our employees. By the end of the 2023 financial year, we had implemented the following measures on schedule:

- Developing and implementing a new occupational health management plan
- Introducing an occupational health management steering committee
- Revising the system of key indicators, implementing a new monitoring system and defining performance indicators
- Drawing up an internal communication concept for the occupational health management plan
- Continuing to implement the new company health programme “Citrofit” at Citrocas
- Joining and implementing the occupational health and safety campaign “Vision Zero”
- Updating the Code of Conduct



Upon implementation of all the measures that had been defined in the People area of activity, we reached our goal in this area of activity. The "zero accidents and improved health" objective is the guiding principle for our efforts and describes our level of ambition. The health and safety of our employees is always of central importance for us. Our efforts remain focused on 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.

Employee illness ratios

	2024	2023	2022
Days of illness	9.393	8.563	10.319
Illness ratio [%]	5.0	4.8	5.4
Illness ratio incl. long-term sickness[%]	7.9	7.0	8.5



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care@work – our occupational health management

As part of care@work, "BetterDoc" was introduced in the 2023 financial year. When employees or their family members get sick, BetterDoc offers concrete ways to help them look for the right doctor, make an appointment with a specialist or get a second opinion.

In addition, the "Evermood" platform was introduced in the 2023 financial year. This digital platform provides access to virtual events, useful exercises, video courses, specialised articles and confidential advice and coaching on professional, personal and health topics. Employees find various offerings on this platform on a multiplicity of topics such as nutrition, movement, stress and ergonomics. During action weeks, various focus topics are centred on and communicated to employees. In addition, employees who need support in overcoming problems related to work or their personal lives can access therapeutic counselling anonymously and free of charge through Evermood.

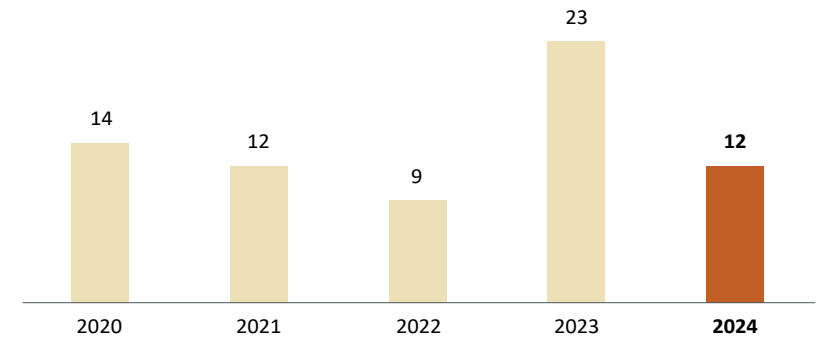
Since 2013, the corporate group has been a member of a company fitness network. It offers employees the possibility of using a large number of fitness studios and physiotherapy studios with training expertise in return for a subsidised monthly contribution.

As part of the "Citrofit" workplace health promotion programme, various measures were also implemented at our Austrian subsidiary CitroCasa during the reporting year. For example, health days were held again and a health circle was introduced to help actively solicit employee feedback and thus promote improvement management.

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



Key figures regarding occupational health and safety

	2024	2023	2022
Number of accidents at work ¹⁾	9	23	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	3	0	0
Accident frequency ²⁾	12.9	31.5	12.9

¹⁾ 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.

²⁾ Accident frequency: number of accidents per 1 million working hours



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Accidents at work and occupational illnesses are usually neither predetermined nor inevitable, but always have causes. By developing a strong culture of prevention, we aim to remove these causes and prevent work-related accidents and occupational illnesses.

In the 2023 financial year, we took an inventory and drew up a comprehensive catalogue of measures. Successfully implemented measures in the reporting year include, for example, the installation of new crash barriers at the Haselünne site to ensure greater safety for pedestrians and the expansion of the emergency lighting system. In addition, the first precautions for the so-called “zone control” of forklift trucks were developed at the Minden site. The system has already been installed at the main gates and is to be expanded further. It causes the forklifts to automatically drive more slowly outside or in danger zones such as gates or doors, thus helping to prevent accidents.

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, safeguard the safety of third parties and humanise the work environment, so as to develop solutions by working together. 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 regularly 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 the topics of occupational health and safety, and for documenting and assessing health hazards and 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 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.

In the reporting year, a voluntary external review of compliance with all locally applicable laws on the subject of occupational safety was again carried out as part of the so-called SMETA audit. The audit covered the two German production and administrative sites. The SMETA audit procedure stands for Sedex Members Ethical Trade Audit and has been regularly carried out at all German and Austrian sites since 2017. At our Austrian subsidiary Citrocasa, the SMETA audit was last successfully carried out in the 2023 financial year.



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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 our Company directly. In addition, further development of employee skills is not only an important prerequisite to achieving joint success within the corporate group, but also an investment in the future. Alongside specialist knowledge itself, interdisciplinary skills make a contribution to success.

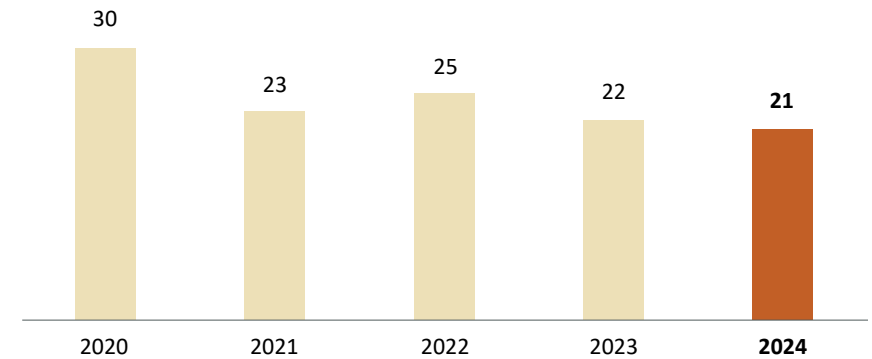
The People and Culture department is responsible for employee development. The department supports the specialist departments in training our employees in line with targets and needs with the objective of meeting current and future requirements and challenges.

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, the training ratio rose slightly from 4.3% (2023) to 4.9%. The hiring rate fell significantly from 71.4% (2023) to 16.7%. This is due in particular to the fact that the majority of apprentices have decided to pursue a subsequent degree after completing their training. In addition, not all apprenticeships have been filled by qualified applicants for several years. Particularly in the technical area, this has become a general challenge in recent years. We are countering this trend with suitable measures for recruitment and efforts to boost our attractiveness as an employer.

Development of the number of trainees within the corporate group



At the beginning of training in August 2024, trainees started out in the following training occupations:

- Dual study programme in business management
- Industrial clerk
- IT specialist for system integration
- Machinery and equipment operator for food technology

As at the end of the reporting period, there were a total of 20 trainees within the corporate group. Seven trainees started and three successfully completed their training during the reporting year.

Training ratios

	2024	2023	2022
Number of trainees	20	22	25
Trainee ratio [%]	4.9	4.3	5.1
Takeover rate [%]	16.7	71.4	87.5



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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 and a telephone seminar. In addition, presenters from a wide range of business units described their responsibilities. In the 2022 financial year, the trainees also completed a driving safety training for the first time as part of their induction week. In future, this offering will be made available to trainees every two years.

Since the 2022 financial year, all trainees have been given an account with the audio streaming service Spotify paid for by the Berentzen Group. In addition, the travel cost allowance for trainees to visit occupational schools was raised in the reporting year 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 14 pupils and students were given an opportunity over the 2024 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.

Development

For us, the principle of a learning organisation is key to maintaining future success 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.

Each supervising manager is required to hold an appraisal with their employees once a year. This meeting serves in particular to recognise and work out shared development opportunities, give feedback and agree on goals to be evaluated in the following year. During appraisals, supervising managers can identify personal or professional needs for development and decide on further development opportunities together with the employee.



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(4) Planet

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.

To this end, an environmental management system was introduced at all production locations and at the German-speaking administrative and sales locations. In the 2022 financial year, we had this certified for the first time under ISO 14001. The recertification was again successfully completed in the reporting year. We continuously adjust and optimise our processes and structures to achieve this objective. An essential first step was to start setting up a digital system to monitor environmental indicators at all production locations on a monthly basis.

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 in turn has positive impact on energy consumption.



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Another key component in boosting efficiency is investing in modern facilities that are more efficient and resource-friendly. For example, in the 2024 financial year, we continued to pursue the heat recovery project at the Haselünne site and replaced further compressors. Overall, we were able to increase energy efficiency by around 20%. In addition, we are pursuing an extensive digitalisation project at our production site in Minden. In addition to establishing paperless processes and reducing error rates, the use of artificial intelligence in production planning is at the centre of this project. By using artificial intelligence, we were able to achieve an increase in performance of approx. 20-25%. Furthermore, the number of rinsing processes could be reduced, which contributes to saving energy and water.

In the reporting year, we also carried out energy-efficient modernisation measures at our production site in Minden to save heating energy. The extensive renovation of the windows and facades led directly to a significant reduction in heating oil consumption in the reporting year.

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 respective heads of operations 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 heads of operations report to the Director of the Corporate Supply Chain, who is also part of the Group Steering Committee of the corporate group and reports directly to the Executive Board.

Responsible risk management

As part of the inclusion of ESG risks in our risk management system, we defined extreme weather events (e.g., resulting from climate change), chemical or hazardous material leaks, a fragile and high CO₂ emission energy supply, and fire risk at production locations as potential risks under the Planet area of activity.

To safeguard against risks and minimise potential losses if they materialise, we take corresponding corrective actions for all significant risks. For example, to guard against the release of chemicals and hazardous substances, there are concrete procedural methods for handling chemicals and hazardous substances. In addition, employees who work with these substances are given annual and ad-hoc training. If a damage incident should nonetheless occur, there are appropriate emergency plans in place to minimise the danger to human beings and the environment.

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 2024 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.



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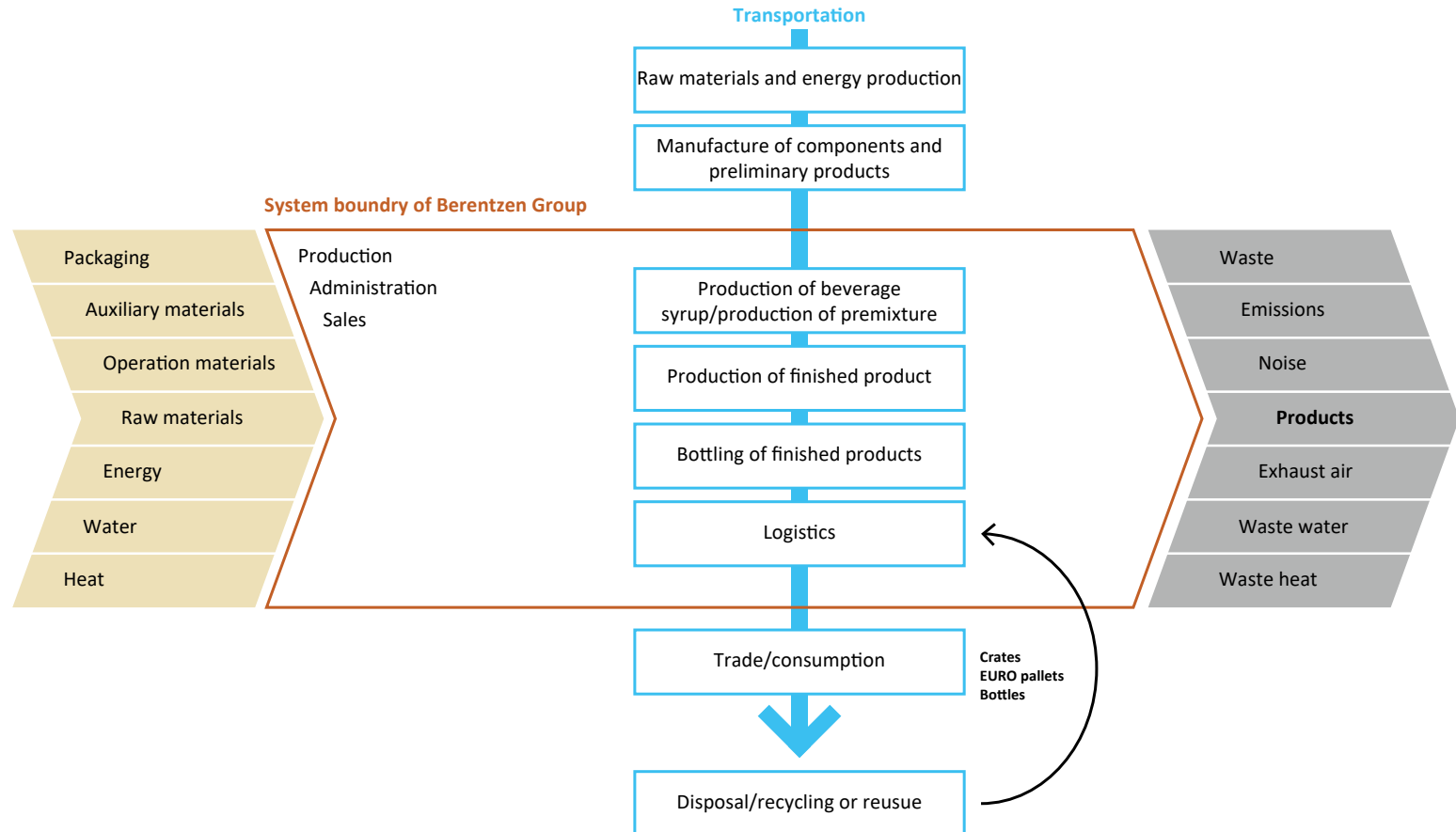
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(4.1) Value added chain

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.

Our Spirits and Non-alcoholic Beverages value added chain





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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 2024 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 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 and outgoing goods, 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](#)".

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Input	Quantity	Unit
Raw materials		
Herbs/spices	8	Metric tons
Oils	28	Litres
Aromas/concentrates/primary products	1,894	Metric tons
Sugar/sugar syrup	5,096	Metric tons
Distillates	19,015,798	Litres
Semi-finished products	1,018,588	Litres
Various raw materials	63	Metric tons
Auxiliary materials		
Nitrogen	50,913	Cubic metres
Carbon dioxide	991	Metric tons
Colourings	5	Metric tons
Packaging materials		
Paper labels	411,304	thousand units
Cardboard packaging	20,016	thousand units
Box stickers	10,155	thousand units
Film labels	155,902	thousand units
PET bottles	313	Metric tons
Shrink covers	1,331	thousand units
Stretch foil, unprinted	0	Metric tons
Stretch foil, printed	118	thousand metres
Other plastic packaging material	1,538	thousand units
Plastic caps	63,762	thousand units
Metal caps	217,702	thousand units
Glass bottles	32,016	Metric tons

Output	Quantity	Unit
Litres of finished product	150,827,176	litres
Fillings	289,811,112	unit
Average quantity filled	0.52	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. In the reporting year, we also decided to reduce the use of colour in outer packaging and to dispense with finishing measures for selected outer packaging. This promotes the circular economy and at the same time offers us the opportunity to standardise outer packaging and thus save on materials and reduce waste. 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.

We have also worked with the bottle manufacturers to reduce the weight of the bottles. Depending on the bottle, we have been able to achieve a weight reduction of 10-20%, thus significantly reducing the amount of material used and the transport weight.



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Production volume

	2024	2023	2022	2015
NAB				
Litres of finished product [l]	101,826,597	109,863,613	121,117,475	148,754,399
Fillings [units]	139,466,778	151,049,752	166,550,845	163,049,443
Average quantity filled [l/unit]	0.73	0.73	0.73	0.91
Spirits				
Litres of finished product [l]	49,000,579	53,024,149	53,736,785	54,701,144
Fillings [units]	150,344,334	153,454,786	136,332,019	156,715,803
Average quantity filled [l/unit]	0.33	0.35	0.39	0.64
Total litres of finished product [l]	150,827,176	162,887,762	174,854,260	203,455,543
Average quantity filled [l/unit]	0.52	0.53	0.58	0.64

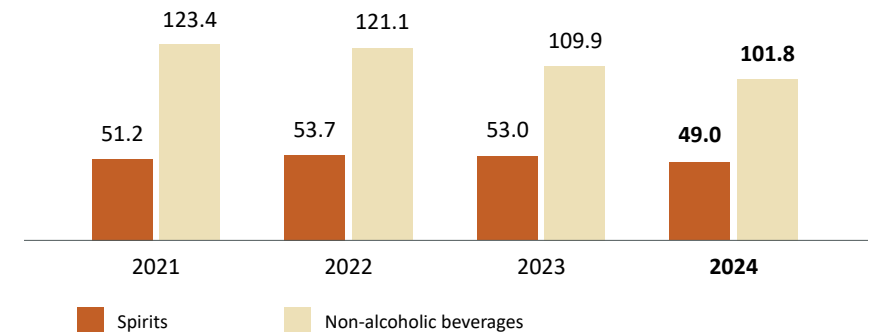
Development of the production volume

There were significant changes in the production volume in the 2024 financial year. In the *Spirits* segment, the production volume in litres fell by only 7.59%. The number of fillings, however, only fell by 2.03%, leading to a drop in the average quantity filled from 0.35 (2023) to 0.33 litres per filling. The main cause was a higher unit sales volume of so-called minis.

In the *Non-alcoholic Beverages* segment, the production volume fell significantly from 109.9 million litres (2023) to 101.8 million litres of finished product (2024). The number of fillings fell accordingly from 151,0 million to 139.5 million bottles. This can be explained by the sale of the Grüneberg production site on October 31, 2024. The average quantity filled remained the same as in the previous year at 0.73 litres per filling.

Development of the production volume of the Berentzen Group

In million litres of finished product





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(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.



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. In the reporting year, we conducted some tests at the Haselünne location and were able in this way to reduce fresh water irrigation before the bottles are filled.

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	2024	2023	2022	2015
Well water [m³]	187,845	216,303	199,028	276,825
Municipal water [m³]	206,147	208,634	236,642	207,109
Total quantity of water withdrawn [m³]	393,992	424,937	435,670	483,934
Waste water [m³]	239,129	263,772	263,380	224,340

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 fell from 424,937 m³ (2023) to 393,992 m³ in the 2024 financial year. The quantity of waste water produced also significantly fell from 263,772 m³ in the 2023 financial year to 239,129 m³ in 2024. The fact that this decline is linked to the lower production volume is shown by the specific water consumption, which remained constant at 2.61 litres per litre of finished product in the reporting year. By contrast, specific waste water production fell slightly from 1.62 litres (2023) to 1.59 litres per litre of finished product.

Specific water consumption and production of waste water

	2024	2023	2022	2015
Water consumption per litre of finished product [l/l]	2.61	2.61	2.49	2.38
Waste water produced per litre of finished product [l/l]	1.59	1.62	1.51	1.10
Average quantity filled [l/unit]	0.52	0.53	0.58	0.00

**(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. 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.

We are constantly working on the electrification of our company fleet in order to contribute to more climate-friendly mobility, and we started setting up an electric charging infrastructure a few years ago.



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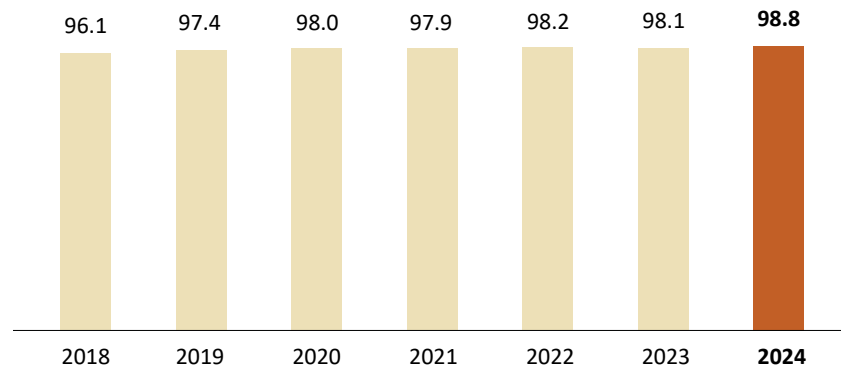
Our contribution to achieving SDG 13 “Climate action”: we avoid emissions by using 100% green electricity in our production processes and offset any currently unavoidable emissions for water brands *Emsland Quelle* and *Sankt Ansgari*, as well as the *Emsland Sonne* and *Mio Mio* brands in Germany

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 a few years ago. The share of renewable energy in our total electricity consumption has exceeded 95% since the 2018 financial year. This share was 98.8% in the reporting year and thus slightly increased compared to the previous year (98.1%). We already use 100% renewable energy in our production processes since 2018.

Year-on-year comparison of origin of electricity

In percent



Besides energy savings, another basic element of our efforts is independent generation of power from renewable energy sources. For this purpose, photovoltaic systems were installed on selected rooftops of the Berentzen Group at the Minden and Haselünne locations in the 2022 financial year. The photovoltaic system in Haselünne was expanded in the 2023 financial year from 570 kWp to 749 kWp. At the Minden location, the system was expanded from 550 kWp to 749 kWp in the 2024 financial year. A 50 kWp photovoltaic system was also installed at our historic headquarters in Haselünne during the reporting year. This system is small compared to the other two photovoltaic systems because an energy-efficient combined heat and power plant is already in operation at this location and no production is taking place. All three PV installations together produced a total of 985,041 kWh of electricity in the reporting year. Of this, a total of 746,346 kWh of the electricity generated was consumed by the company itself and the remaining 230,695 kWh was fed into the grid.

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



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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 CO₂e (CO₂ - equivalents) emissions incurred by the Berentzen Group and where they come from. This information helps us to determine climate protection measures and reduce our CO₂e 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.

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 2024 financial year in calculating the carbon footprint. The Grüneberg site was included in the accounting until the date of sale.

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 CO₂e emissions that can be directly controlled by the reporting company (direct CO₂e emissions). These include the combustion of fossil fuels (for mobile or stationary uses), CO₂e emissions from chemical and physical processes as well as coolant leakages from air-conditioning systems.

Scope 2

Scope 2 discloses all indirect CO₂e 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 CO₂e emissions of different companies.

Scope 3

All other CO₂e emissions that are not subject to direct entrepreneurial control are disclosed in Scope 3 (other indirect CO₂e emissions). These include, for example, CO₂e emissions associated with products and services utilised or processed by the reporting company. Then there are CO₂e emissions associated with the use of products and services sold when direct CO₂e emissions are caused by doing so.

In line with the requirements of the GHG protocol, disclosure of CO₂e emissions in Scope 1 and Scope 2 is mandatory while disclosure of those in Scope 3 is voluntary.



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We have determined CO₂e 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 electronic devices, are taken into account.

Emissions 2024

In the 2024 financial year, the corporate carbon footprint of the Berentzen Group for Scope 1, Scope 2 and emissions taken into account under Scope 3 totalled 4,616.6 metric tons of CO₂ equivalent, which was a significant reduction from the previous year (6155.7 metric tons CO₂e). This is due, on the one hand, to a lower heating demand in the reporting year, but also to a new process for calculating greenhouse gas emissions.

Carbon balance of Berentzen-Gruppe Aktiengesellschaft

		2024	2023	2022	2017
Scope 1:	Direct emissions	3,006.2	3,983.1	3,914.4	4,271.0
	Energy emissions of the Berentzen Group (t CO ₂ e)	3,006.2	3,983.1	3,914.4	4,271.0
Scope 2:	Indirect emissions from energy provided ¹⁾	21.0	23.0	31.4	1,416.0
	Purchased energy [t CO ₂ e]	21.0	23.0	31.4	1,416.0
Scope 3:	Other indirect emissions	1,589.4	2,038.4	2,209.9	900.0
	Fuel and energy emissions from the upstream chain [t CO ₂ e]	1,043.2	976.3	1,234.4	900.0
	Employee travel [t CO ₂ e]	390.7	827.0	771.1	0.0
	Purchased goods and services [t CO ₂ e] ²⁾	10.6	137.1	95.9	0.0
	Waste from operations [t CO ₂ e] ¹⁾	80.5	46.0	47.4	0.0
	Business trips ¹⁾	64.4	52.0	61.1	0.0
	Total emissions [t CO₂e]	4,616.6	6,044.5	6,155.7	6,587.0

¹⁾ According to the location-based approach, Scope 2 emissions for the 2024 financial year are 2,159.5 t CO₂e.

²⁾ Purchased goods and services include printed products, office paper and electronic devices.



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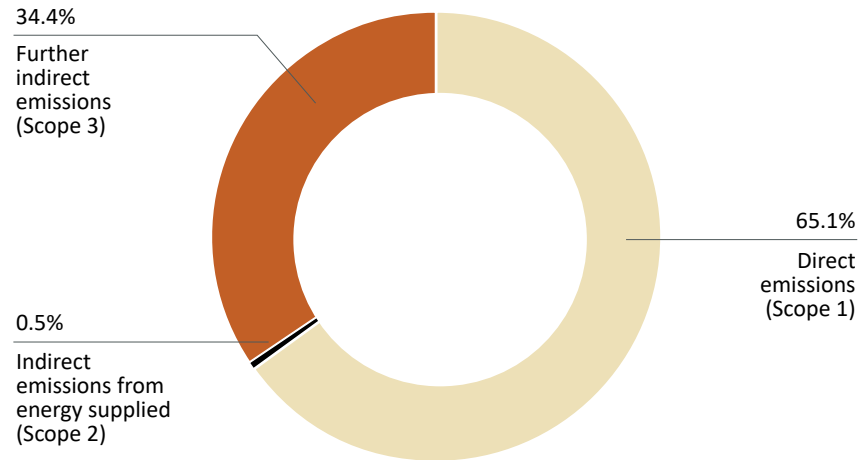
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Distribution of CO₂ equivalents



Scope 1 emissions accounted for 65.12% of the total emissions in the 2024 financial year, while Scope 2 emissions accounted for 0.45% and Scope 3 for 34.43% of the corporate group's carbon balance.

Data collection and calculation

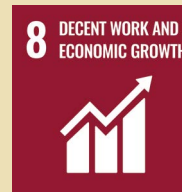
The present corporate carbon footprint discloses all emissions as CO₂ equivalents. Accordingly, the calculations also take into consideration the six other greenhouse gases covered by the Kyoto Protocol in addition to CO₂: methane (CH₄), nitrous oxide (N₂O), sulphur hexafluoride (SF₆), hydrofluorocarbons (PFC and HFC) and nitrogen trifluoride (NF₃). These are converted to the greenhouse potential of CO₂ and disclosed as CO₂ equivalents (CO₂e).

The calculation of the CO₂ emissions was made with the help of consumption data and emission factors for conversion into CO₂ equivalents. Information from scientific databases (e.g. DBEIS) was used for converting the consumption data into CO₂ equivalents.

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 refrigerants and leaks 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.



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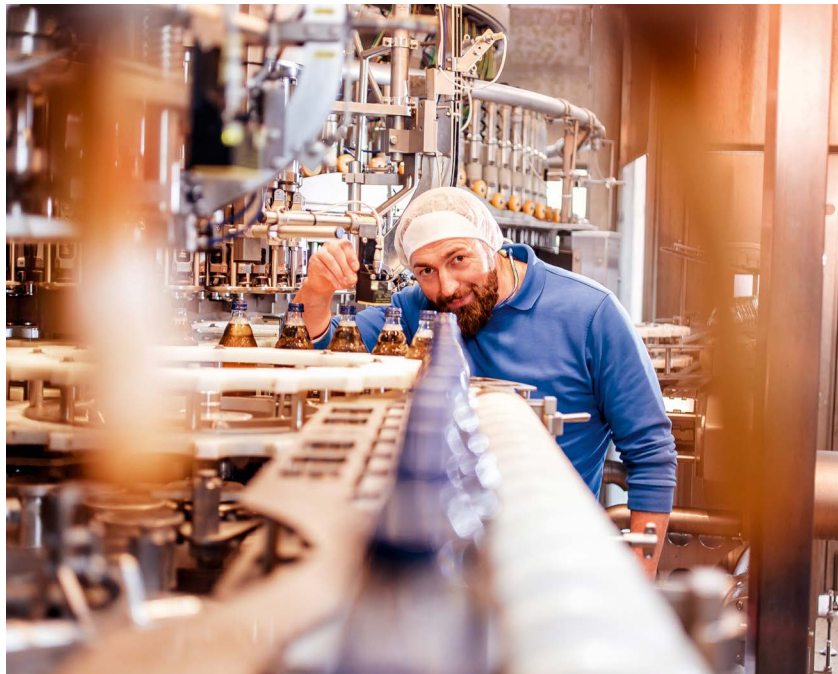
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Systematic energy management makes it possible to record all energy flows within the corporate group on the basis of measurements and other data and to assess the consumption levels of the most important equipment and processes. The transparency provided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

In the 2022 financial year, an environmental management system was added to the existing management approach, creating an integrated management system. This helps us systematically in minimising environmental impacts and using resources more efficiently. After our initial certification in the 2022 financial year, the successful recertification under ISO 14001 occurred in the reporting year. Through the environmental management system, all environmental impacts occurring within the corporate group are collected in the form of data. Negative impacts on the environment can thus be assessed and then minimised. Through constant monitoring of environmental data, it is possible to achieve continual improvement of environmental performance. In addition to training employees on environmental topics, an objective is also defined that sets the framework for future environmental performance.

Electricity consumption

Our absolute electricity consumption fell significantly in the 2024 financial year, from 7,096,169 kWh (2023) to 6,476,757 kWh (2024). This is due in particular to the sale of our production site in Grüneberg on October 31, 2024. This is also shown by the specific electricity consumption, which fell only slightly from 43.56 (2023) to 42.94 kilowatt hours per cubic metre of finished product (2024) compared to the absolute consumption.

The electricity consumption from fossil fuels has fallen significantly compared to the previous year, as the electricity generated by the CHP plant in the reporting year was mainly fed into the grid and not used by the company itself.



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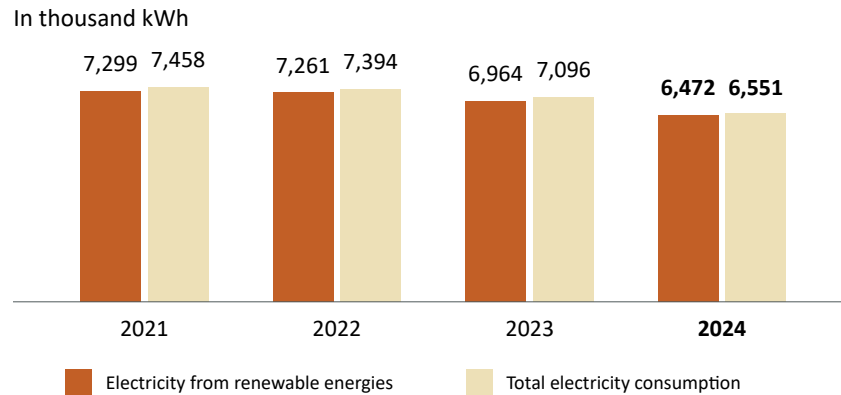
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Year-on-year comparison of electricity consumption development



Absolute and specific electricity consumption at Group level

	2024	2023	2022	2015
Electricity from fossil energy sources [kWh] ¹⁾	78,215	132,138	133,014	8,695,980
Electricity from renewable energies [kWh] ²⁾	6,472,283	6,964,031	7,261,200	591,991
Total electricity consumption [kWh]	6,550,498	7,096,169	7,394,214	9,287,972
Specific electricity consumption [kWh/m ³]	43.43	43.56	42.29	45.65
Comparison to base year 2015 [%]	-4.9%	-4.6%	-7.4%	Base year

¹⁾ Includes electricity produced by the CHP.²⁾ Including self-generated electricity from the PV systems.

Absolute energy consumption at Group level

	2024	2023	2022	2015
Natural gas [kWh]	11,280,597	13,118,700	13,384,686	15,186,172
Heating oil [kWh]	1,460,370	2,526,000	2,270,000	2,226,590
Diesel [kWh]	1,764,280	1,819,800	1,965,260	3,216,146
Petrol [kWh]	517,399	456,357	245,787	72,496
Electricity [kWh] ¹⁾	6,472,283	6,981,902	7,288,073	9,287,972
District heating [kWh]	70,901	114,076	142,243	48,000
Total energy consumption [kWh]	21,565,830	25,016,835	25,296,049	30,037,375
Specific energy consumption [kWh/m ³]	142.98	153.58	144.67	147.64
Comparison to base year 2015 [%]	-3.2%	4.0%	-2.0%	Base year

¹⁾ 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.

Total energy consumption

Our total energy consumption at all locations stood at 21,565,830 kWh in the 2024 financial year. This means that absolute energy consumption decreased significantly by 13.8% in comparison to the previous year. Specific energy consumption fell too by 6.9% in the 2023 financial year. It amounted to 142.98 kWh per m³ of finished product (2023: 153.58 kWh per m³ of finished product).



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Overall, natural gas consumption went down from 13,118,700 kWh (2023) to 11,280,597 kWh (2024) and heating oil consumption declined from 2,526,000 kWh (2023) to 1,460,370 kWh (2024).

The significant reduction in heating oil consumption is due in particular to the extensive modernisation measures at our production site in Minden. The reduction in natural gas consumption can be explained by smaller-scale savings measures and the sale of our production site in Grüneberg.

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 2024 financial year, the CHP unit generated electricity amounting to 120,939 kWh and thermal energy amounting to 432,995 kWh. All of the thermal energy produced went towards heating the buildings. In addition, 2,604 kWh of the electricity produced by the CHP unit was consumed on site. The remaining 118,335 kWh was fed into the power grid. This energy fed into the power grid is not taken into account in the corporate group's electricity consumption.



Absolute fuel consumption at Group level

	2024	2023	2022	2015
Diesel [l]	176,428	181,980	196,526	321,615
Petrol [l]	56,239	49,604	26,716	7,880
Total fuel consumption [l]	232,667	231,584	223,242	329,495



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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 particularly from materials that cannot be grown again. Qualified specialists are enlisted to ensure that reusable materials are disposed of and recycled correctly.

Employee trainings on waste separation were carried out in the reporting year. In addition, further measures were taken to improve recycling of reusable materials. For example, waste separation was improved and measures were taken to reduce mistakes in discarding waste.

Our absolute amount of reusable material and waste produced rose significantly from 3,201.1 metric tons (2023) to 3,420.9 metric tons (2024) in the reporting year. The specific amount of reusable material and waste produced also rose significantly to 22.68 grams per litre of finished product (2023: 19.65 grams per litre of finished product). The specific amount of waste for disposal increased during the reporting year, from 0.71 grams per litre of finished product (2023) to 1.63 grams per litre of finished product.

The increase in the amount of waste is also due to the sale of the Grüneberg production site, as extraordinary disposals took place in this context.

The amount of reusable material we produced again accounted for most of our waste in the 2024 financial year. Of our waste produced, 92.81% returns to the material cycle as reusable materials.

Absolute and specific amount of reusable material and waste produced

	2024	2023	2022	2015
Glass waste [t] ¹⁾	1,585.7	1,567.0	2,098.0	1,250.7
Paper & card [t] ¹⁾	564.5	540.0	479.8	560.0
Plastic [t] ¹⁾	596.4	574.1	638.8	603.3
Metal [t] ¹⁾	146.0	154.6	148.1	139.2
Waste wood [t] ¹⁾	53.6	48.0	37.4	36.5
Compostable waste [t] ¹⁾	19.6	23.0	16.4	44.9
Hazardous waste [t] ²⁾	10.1	9.2	9.1	3.4
Other waste for recovery [t] ¹⁾	209.4	179.0	178.0	135.3
Other waste for disposal [t] ³⁾	235.7	106.3	110.5	172.7
Total quantity of waste and recyclable materials [t]	3,420.9	3,201.1	3,716.1	2,946.0
Quantity of waste and recyclable material per litre of finished product [g/l]	22.68	19.65	21.25	14.48
Recyclable waste per litre of finished product [g/l]	21.05	18.94	20.57	13.61
Waste for disposal per litre of finished product [g/l]	1.63	0.71	0.68	0.87

¹⁾ Waste redirected from disposal through recycling / reuse.

²⁾ Other hazardous waste directed to disposal.

³⁾ Disposal by incineration.

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

	2024	Proportion
Waste redirected from disposal through recycling / reuse [t]	3,175.1	92.81%
Disposal by incineration [t]	235.7	6.89%
Other hazardous waste directed to disposal [t]	10.1	0.30%
Total amount of waste and reusable material produced [t]	3,420.9	100.0%



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(5) Products

With our sustainability strategy and the objective of one hundred sustainable products, we have further intensified our focus on the topic of sustainable products and more environmentally friendly product packaging. As a manufacturing company, we have a special responsibility in this regard and are therefore working steadily to anchor sustainability more deeply in our business activities.



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.

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.

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.



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(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 98.93%.

Development of packaging types in the *Spirits* segment ¹⁾

	2024	2023	2022
Glass containers	98.93%	99.12%	98.46%
Other containers	1.07%	0.88%	1.54%
Total	100.00%	100.00%	100.00%

¹⁾ 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 93.23% (92.11% in the 2023 financial year), our focus is predominantly on environmentally friendly reusable containers. Reusable glass bottles account for the largest portion. In the area of reusables, we use almost exclusively pool bottles from Genossenschaft Deutscher Brunnen (GBD) and standardised empties. That means that several companies use the same bottles to fill their products. This has benefits particularly for the environment, since the bottles are usually brought back to the nearest filler and refilled. That shortens transport distances, relieves roads from carrying heavy truckloads, and reduces CO₂ emissions.

Moreover, 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 75% recycled materials.

Since the 2023 financial year, we also converted a majority of our paper labels to recycled material. This applies to all pool bottles of our regional brands and the products of the *Mio Mio* and *Kräuterbraut* brands. In the reporting year, we also worked extensively on optimising packaging in the *Spirits* segment. For example, labels were standardised and work was done to reduce the weight of glass bottles. We have also optimised the outer packaging and now dispense with a complex colour scheme and additional varnishes for a large number of products.



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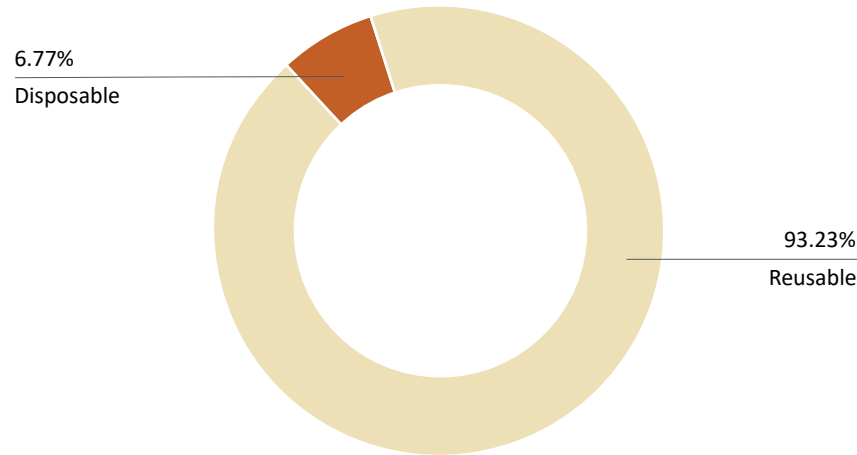
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Development of the reusable share in the Non-alcoholic Beverages segment

On the basis of litres produced

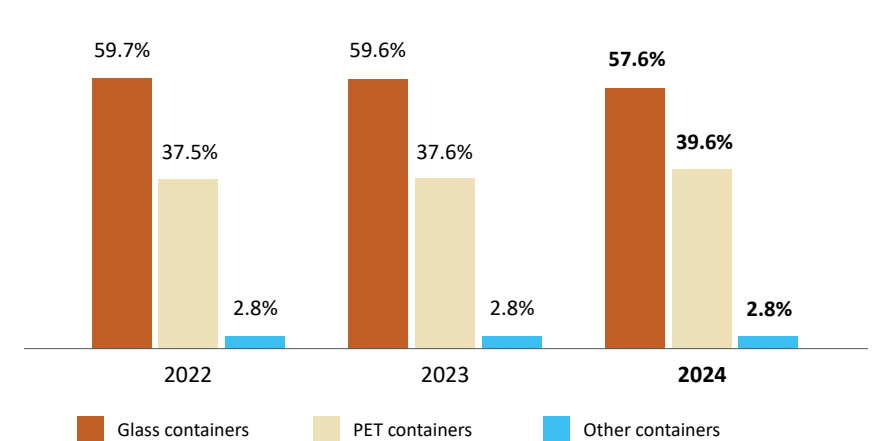


	2024	2023	2022
Reusable	93.23%	92.11%	90.89%
Single-use	6.77%	7.89%	9.11%
Total	100.00%	100.00%	100.00%

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. In the 2022 financial year, the bottles were additionally integrated into the German deposit system and in the reporting year, preparations were made for the introduction of the deposit system in Austria. This enables them to be separated from plastic bottles and therefore means that the raw materials can be returned to the material cycle.

Development of packaging types in the Non-alcoholic Beverages segment

On the basis of litres produced



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.



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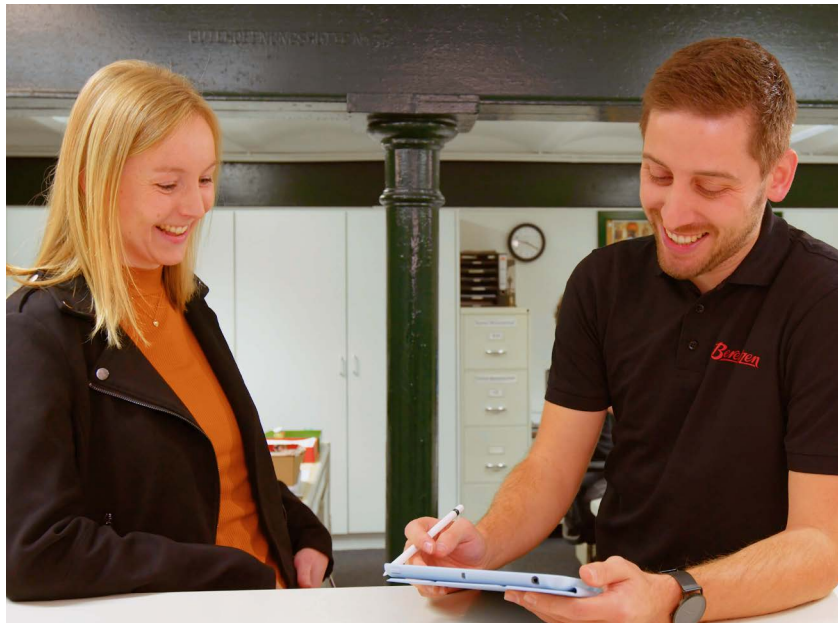
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In order to fulfil this obligation towards consumers, we have set out guidelines for product-related communications in our Marketing Code of Conduct. For example, our advertising does not associate alcohol with the operation of vehicles, sports activities 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 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.

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 CO₂ emissions have been calculated and offset with the support of internationally recognised climate protection projects. In addition to avoiding and reducing CO₂ emissions, offsetting such emissions is an important step in a holistic approach to climate protection. Greenhouse gases like CO₂ are distributed evenly throughout the atmosphere. 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 CO₂ 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 acquisition and 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 CO₂ emissions incurred by our mineral waters *Emsland Quelle* and *Märkisch Kristall* that we are not yet able to avoid. The Same goes for all *Mio Mio* products available in German stores. As of the beginning of the 2022 financial year, we have also rendered products sold under our mineral water brand *Sankt Ansgari* and the products of our *Kräuterbraut* brand climate neutral.



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CO₂ emissions for our three mineral water brands, as well as the *Mio Mio*, *Kräuterbraut* and *Emsland Sonne* brands, were offset in the 2024 financial year by the certified climate protection project "Wind Power Nong Wang, Thailand".

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 CO₂ 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 as well as the *Mio Mio* and *Kräuterbraut* brands www.climatepartner.com/13574-1912-1002.

In addition to calculating and compensating for CO₂ 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 in the 2022 financial year, after we had already begun an initial partnership in Southwest Germany in the 2021 financial year.

(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 (IFS Food) quality standard in all segments of the corporate group. The first certification was issued in 2003 at the Minden location.

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 recertification was performed at our Minden plant, the central location for the production of spirits, in May 2024. The IFS recertification audit during the year for the *Non-alcoholic Beverages* segment were completed for the Haselünne location in October 2024. The production site in Grüneberg was no longer audited by our company due to the sale of the plant at the end of October 2024, but by the new owner at the end of November. In this process, both locations were audited without notice by the TÜV-Süd certification authority and were audited according to IFS Version 7. Certification of the *Fresh Juice Systems* segment according to the IFS Broker Version 2 Standard was performed at a higher level in November 2024.



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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 June 2024, the supervisory audit for ISO 9001:2015 was successfully completed.

Research and development

The Group's in-house Research and Development department worked on enhancing the quality and flavour of existing spirits products and developing innovative new products in the 2024 financial year. In the 2024 financial year, 177 (166) recipes for spirits were developed and examined in the area of brands and private-label brands. In the *Non-alcoholic Beverages* segment, a total of 44 (49) new product recipes and recipe optimisations of existing product lines were tested and assessed with corresponding sensory tests and market research tests in the 2024 financial year. The research and development activities in the *Fresh Juice Systems* segment initially focused on finalising the development of a new generation of fruit presses for the food retail trade, which was launched in March 2024, and then on a new generation of machines for the Fantastic model series.

The direct expenses for research and development and quality assurance amounted to EUR 1.8 million in the 2024 financial year (EUR 1.6 million).



(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.

3 GOOD HEALTH AND WELL-BEING



8 DECENT WORK AND ECONOMIC GROWTH



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.



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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 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. The Supplier Code of Conduct is a component of our general purchasing terms and conditions and in this way all suppliers are obligated to comply with it. 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). This understanding should be upheld by all of our suppliers and our own employees.

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 via our digital whistle-blower system. People inside or outside the company can report possible breaches of the law or of our Codes confidentially or, if desired, even anonymously.

In the autumn of the 2024 financial year, the project group started to update the Supplier Code of Conduct. The project will be completed in the course of the 2025 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.



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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 Austrian location during the 2023 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. In April 2024, the SMETA audit was successfully completed at the Haselünne site and in November at the Minden site.

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.

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	October 2017	implemented
	Shipping to and confirmation in writing of the Supplier Code of Conduct from the key suppliers of raw materials and packaging	May 2018	implemented
2	Shipping to and confirmation in writing of the Supplier Code of Conduct from key suppliers in all categories	December 2019	implemented
	SEDEX supplier platform joined	March 2019	implemented
	Publication of the SMETA reports of the Berentzen Group and commencement of networking with suppliers and customers that are likewise registered with SEDEX	August 2019	implemented
3	Contractual inclusion of the Supplier Code of Conduct in the general purchasing terms and conditions	2023	implemented
	Developing a business partner screening concept	2023	implemented
	Implementation of a business partner screening concept	2024	implemented



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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 of 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.

To make the Supplier Code of Conduct a binding component of our purchasing process, it was made a contractual component of our general purchasing terms and conditions in the reporting year. This way, it does not require separate consent.

As a further part of our sustainability strategy, we have pursued the goal of introducing a so-called business partner screening. As part of the business partner screening, a risk assessment of our suppliers is to be carried out with regard to respect for human rights and compliance with environmental standards.

After conducting an extensive selection process, we chose a tool provider in the 2023 financial year that is part of our business partner screening and supports us in conducting evidence-based risk assessments of our suppliers. The implementation took place in the 2024 financial year.

All suppliers of direct purchases are subject to an evidence-based risk assessment. A sustainability risk score is determined based on industry and country risks in the areas of the environment, labour and human rights, ethics and sustainable procurement. A risk mapping of our suppliers is carried out with the inclusion of our specific procurement risk. Suppliers with a high risk score and a high purchasing volume are required to submit a social compliance audit (e.g. SMETA) or to carry out a sustainability assessment. Depending on the result of the assessment, the supplier is obliged to implement improvement measures.

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 critical cases, and if we become aware of specific infringements of the Supplier Code of Conduct, we nevertheless reserve the right to terminate the business relationship or to have a targeted social audit of the supplier or business partner performed by a third party.



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(6.1) About this report

This Sustainability Report concerning Berentzen-Gruppe Aktiengesellschaft and all its affiliated subsidiaries is our eighth 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 2025, we published the [2024 Annual Report](#), which contains the Combined Management Report and consolidated annual statements. 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.

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 to the previous year's report, there have been no significant changes in terms of the material topics or the scope of topics included in this report. The newly conducted materiality analysis is not yet included, as it had not yet been fully completed by the editorial deadline and served to prepare for the CSRD. The contents of this report were not subject to a voluntary review by external third parties.

The Sustainability Report is prepared at yearly intervals. 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.

A unified writing style for the inclusion of different genders and gender identities has not yet been established. For reasons of readability, the masculine form is used. It represents persons of all genders. The abbreviated language form contains no judgement.

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. The Grüneberg production site of our subsidiary Vivaris was sold on October 31, 2024 and is therefore only included in the figures up to that date. 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.



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Data collection

Unless stated otherwise, the reporting period is the 2024 financial and calendar year, with the exception of the different accounting period used for electricity and water consumption at our subsidiary Citrocasa. Since Citrocasa 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, 2024. The employees at the Grüneberg site were thus no longer included in the key date figures. The site was included in the other employee figures up to the date of sale. The turnover ratio was calculated without natural turnover. Accordingly, trainees, temporary workers, interns and retirements were not taken into account.

The underlying data generally stem from 2024. 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 2022 and 2023 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.

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. The consumption figures for the Grüneberg site were included up to October 31, 2024.

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.



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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 150,827,176 litres of finished product were produced in the 2024 financial year (2023: 174,524,437 litres of finished product). In terms of fillings, 304,504,538 bottles (2023: 302,882,864) were filled with an average quantity of 0.52 litres (2022: 0.53 litres). Due to the large number of products filled into different packaging units ranging from 0.02 litres 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.

The sale of the Grüneberg site during the current financial year affects both the production volume and the consumption data. This also affects the comparability of this data and means that the comparison with the previous year is not meaningful.

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.

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 accounts for less than 0.02% 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.



Berentzen-Gruppe Aktiengesellschaft reported the information cited in this GRI index for the period from January 1 to December 31, 2024 with reference to the GRI Standards.

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GRI-Standard	Information	Reference	Comments
Universelle Standards			
GRI 1: Foundation 2021			
GRI 2: General Disclosures 2021			
2-1	Organizational details	Company portrait; Annual Report pp. 19-21	
2-2	Entities included in the organization's sustainability reporting	About this Report; Annual Report p. 84	
2-3	Reporting period, frequency and contact point	About this Report; Company information	
2-4	Restatements of information	About this Report	
2-5	External assurance	About this Report	The contents of this report were not subject to a voluntary review by external third parties.
2-6	Activities, value chain and other business relationships	Company portrait; Value added chain; Annual Report pp. 19-21	
2-7	Employees	About this Report; People; Employee retention and satisfaction	
2-8	Workers who are not employees	Employee retention and satisfaction	
2-9	Governance structure and composition	Sustainability management; Declaration on Corporate Governance	
2-10	Nomination and selection of the highest governance body	Sustainability management; Declaration on Corporate Governance	
2-11	Chair of the highest governance body	Sustainability management	
2-13	Delegation of responsibility for managing impacts	Sustainability management	
2-14	Role of the highest governance body in sustainability reporting	Sustainability management	
2-17	Collective knowledge of the highest governance body	Sustainability management	
2-19	Remuneration policies	Employee retention and satisfaction	
2-22	Statement on sustainable development strategy	Foreword from the Executive Board	



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GRI-Standard	Information	Reference	Comments
2-23	Policy commitments	Sustainability strategy ; Sustainability management ; Compliance and transparency ;	
2-24	Embedding policy commitments	Sustainability management ; Compliance and transparency	
2-26	Mechanisms for seeking advice and raising concerns	Compliance and transparency ; Responsible sourcing	
2-27	Compliance with laws and regulations	Planet	
2-28	Membership in associations and interest groups	Stakeholder engagement	
2-29	Approach to stakeholder engagement	Stakeholder engagement	
2-30	Collective bargaining agreements	Employee retention and satisfaction	
GRI 3: Material Topics 2021			
3-1	Process to determine material topics	Sustainability strategy ; 2019 Sustainability report, pp. 7-9	
3-2	List of material topics	Sustainability strategy	
Compliance and transparency			
3-3	Management of material topics	Sustainability management ; Compliance and transparency	
GRI 205: Anti-corruption 2016			
205-3	Confirmed incidents of corruption and actions taken	Compliance and transparency	There were no confirmed incidents of corruption in the reporting period.
GRI 206: Anti-competitive Behaviour 2016			
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Compliance and transparency	In the reporting period, there were no legal actions due to anti-competitive behaviour or violations of anti-trust or anti-monopoly laws.
GRI 302: Energy 2016			
302-1	Energy consumption within the organization	Use of resources	
302-3	Energy intensity	Use of resources	
302-4	Reduction of energy consumption	About this Report ; Use of resources	
GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	Climate protection	
305-2	Indirect Energy (Scope 2) GHG emissions	Climate protection	
305-3	Other indirect (Scope 3) GHG emissions	Climate protection	
305-5	Reduction of GHG emissions	Climate protection	



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GRI-Standard	Information	Reference	Comments
GRI 306: Waste 2020			
306-3	Waste generated	About this Report; Use of resources	
306-4	Waste diverted from disposal	About this Report; Use of resources	
GRI 307: Environmental Compliance 2016			
307-1	Non-compliance with environmental laws and regulations		No incidents were reported in the reporting year.
Sustainable products and packaging			
3-3	Management of material topics	About this Report; Sustainability strategy; Sustainability management; Products	Compared with last year's report, there were no major changes in relation to the main topics or definition of topics..
GRI 301: Materials 2016			
301-3	Reclaimed products and their packaging materials	Sustainable products and packaging	
Water			
3-3	Management of material topics	About this Report; Planet; Water	
GRI 303: Water and Effluents 2018			
303-1	Interactions with water as a shared resource	Planet; Water	
303-3	Water withdrawal	Planet; Water	
303-5	Water consumption	Planet; Water	
Responsible sourcing			
3-3	Management of material topics	Sustainability strategy; Sustainability management; Products; Responsible sourcing	
GRI 308: Supplier Environmental Assessment 2016			
308-1	New suppliers that were screened using environmental criteria	Products; Responsible sourcing	



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GRI-Standard	Information	Reference	Comments
GRI 407: Freedom of Association and Collective Bargaining 2016			
407-1	Operations and suppliers at significant risk for incidents of child labour	Responsible sourcing;	
408: Child Labour 2016			
408-1	Betriebsstätten und Lieferanten mit einem erheblichen Risiko für Vorfälle von Kinderarbeit	Responsible sourcing;	
GRI 409: Forced or Compulsory Labour 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Responsible sourcing;	
GRI 414: Supplier Social Assessment 2016			
414-1	New suppliers that were screened using social criteria	Responsible sourcing;	
Employer attractiveness and responsibility			
3-3	Management of material topics	Sustainability strategy; Sustainability management; People; Employee retention and satisfaction; Health and safety in the workplace	
GRI 401: Employment 2016			
401-1	New employee hires and employee turnover	Employee retention and satisfaction	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees.	Employee retention and satisfaction	
GRI 402: Labour/Management Relations 2016			
402-1	Minimum notice periods regarding operational changes	Employee retention and satisfaction	
GRI 403: Occupational Health and Safety 2018			
403-1	Occupational health and safety management system	Health and safety in the workplace	
403-2	Hazard identification, risk assessment, and incident investigation	Health and safety in the workplace	
403-3	Occupational health services	Health and safety in the workplace	
403-6	Promotion of worker health	Health and safety in the workplace	
403-8	Workers covered by an occupational health and safety management system	Health and safety in the workplace	
403-9	Work-related injuries	Health and safety in the workplace	For confidentiality reasons we do not report this indicator for workers from external companies.



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GRI-Standard	Information	Reference	Comments
GRI 405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	Employee retention and satisfaction	
GRI 406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	Employee retention and satisfaction	No breaches of the ban on discrimination were reported in the reporting year.
GRI 407: Freedom of Association and Collective Bargaining 2016			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Employee retention and satisfaction	To date, no business location has been identified in which freedom of association and collective bargaining could be considerably at risk.
GRI 408: Child Labour 2016			
408-1	Operations and suppliers at significant risk for incidents of child labour		To date, no business location has been identified in which there is a risk of child labour.
GRI 409: Forced or Compulsory Labour 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour.		To date, no business location has been identified in which there is a risk of forced or compulsory labour.
GRI 412: Human Rights Compliance Audit 2016			
412-1	Operations that have been subject to human rights reviews or impact assessments		The observance of human rights is verified as part of the SMETA social audit. In principle, the audit is carried out every three years. In the reporting year, the production site in Minden was audited.
Other important topics			
Economic Performance 2016			
3-3	Management of material topics	Declaration on Corporate Governance	
GRI 201: Economic Performance 2016			
201-1	Direct economic value generated and distributed	Annual Report 28–41 Annual Report 76–80	
Product security and quality			
3-3	Management of material topics	Sustainability strategy; Sustainability management; Products; Product security and quality	



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GRI-Standard	Information	Reference	Comments
GRI 416: Customer Health and Safety 2016			
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services		All product categories are subject to statutory product safety procedures, meaning that their impacts on health and safety are examined. No breaches were identified or products recalled during the reporting period.
GRI 417: Marketing and Labelling 2016			
417-2	Incidents of non-compliance concerning product and service information and labelling		All product categories are subject to statutory product information and labelling procedures. No relevant breaches of product labelling requirements were identified during the reporting period.



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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.