



BERENTZEN-GRUPPE

Thirst for life

Sustainability Report



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(1) Introduction

(1.1) Forward from the Executive Board

Ladies and gentlemen,
dear readers,

Sustainability has long been more than just a buzzword of our time. It is an expression of a sense of responsibility and a clear commitment to the future. Nevertheless, the issue has undergone dynamic development in recent years.

Whilst environmental and social issues have long been at the heart of social, political and economic debates, a more nuanced approach to these topics has recently become apparent. Political decisions such as the EU Omnibus Package, which aims to remove bureaucratic hurdles and simplify reporting and due diligence obligations, reflect this dynamic. For the Berentzen Group, such developments are no cause for turning away from or curtailing our responsibility. We regard sustainability as an essential component of our corporate philosophy. Our approach is clear: sustainability is a decisive factor for stability, resilience and long-term profitability. Our focus lies on reconciling environmental and economic interests, as we are convinced that economic success and responsible action are mutually dependent.

The past financial year marked a special milestone for us. With the successful completion of our previous sustainability strategy in the areas of *People*, *Planet* and *Products*, we look back with pride on the numerous projects and initiatives we have been able to implement over the past few years. Our second sustainability strategy, newly developed last year, is based on the pillars *Reducing Carbon*, *Empowering People* and *Reinforcing Resilience*. We are setting ourselves ambitious climate targets to secure long-term competitive advantages and meet rising customer and market demands. Furthermore, forward-looking risk and opportunity management is at the heart of this strategy. In times of increasing global crises, our aim is to identify and overcome challenges at an early stage. Our employees are particularly close to our hearts in this regard. As a group of companies, we are responsible for the well-being and safety of over 400 employees. We will therefore continue to implement numerous measures to promote health and motivation, as well as to strengthen employee retention.

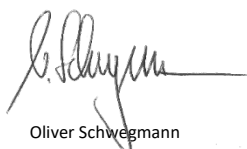
In our 2025 Sustainability Report, we will publish a full Scope 3 emissions reporting for our group of companies for the first time. This will provide an important foundation for the further development of our climate targets. The report also outlines planned projects within the new strategy. A key project in the 2026 financial year will be the switch of our energy supply from heating oil to regionally sourced biogas at the Minden site. This step represents a further significant contribution to reducing our group's direct emissions.

We warmly invite you to read this report and would be delighted if you would join us in our efforts to shape a sustainable and resilient future.

Sincerely yours,



Ralf Brühöfner



Oliver Schwegmann



(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 parent company of the Berentzen Group, which consists of more than 17 national and international subsidiaries in addition to the parent company. In the 2025 financial year, the Group generated revenues of EUR 162.9 million (EUR 181.9 million) and employed 428 (430) people at five locations in three countries as of December 31, 2025.



Our business activities are divided into the following segments: *Spirits*, *Spirits Turkey*, *Non-alcoholic Beverages*, *Fresh Juice Systems* and *Other Segments*. The *Spirits* segment encompasses the marketing, distribution and trading of spirits within the Brand Domestic and Export and private-label brands sales divisions. The *Non-alcoholic Beverages* segment covers the marketing, distribution and trading of non-alcoholic beverages. Depending on the system component, the *Fresh Juice Systems* segment encompasses the development, marketing, distribution and trading of fruit juicers, fruit and bottling systems. The *Spirits Turkey* segment comprises the spirits business in Turkey, which is managed by a local Group company. The *Other Segments* primarily comprise the Berentzen Group’s tourism, events and online shop business.

We currently manufacture at three of our own sites in Germany: spirits in Minden and at the Berentzen Hof Distillery in Haselünne. Non-alcoholic Beverages are produced in Haselünne. In addition, *Mio Mio* brand products are manufactured in Haigerloch, Bad Brückenau and Grüneberg under three contract filling partnerships. Stadthagen is home to the Group’s logistics centre for the distribution of spirits, which is operated by an external service provider. Operational business in the *Fresh Juice Systems* segment is managed and controlled from the Linz site in Austria, whilst business in the *Spirits Turkey* segment is managed from the Istanbul site in Turkey.

Brands, Products and markets

The spirits brand portfolio includes not only internationally renowned brands such as *Berentzen* and *Puschkin*, but also traditional German spirits such as *Strothmann*, *Doornkaat* and *Bommerlunder*, premium brands such as *Tres Países*, as well as numerous private-label concepts. Our subsidiary Vivaris Getränke GmbH & Co. KG (hereinafter Vivaris) operates in the German soft drinks market. Within its own-brand range, drinks under the *Mio Mio* brand are distributed nationally. In addition, the own-brand *Emsland Quelle* is represented regionally in the product segments of mineral waters, lemonades and fruit juice drinks. The range is complemented by energy drinks. Furthermore, a distribution service agreement exists with the *Sinalco* brand, and non-alcoholic branded products are bottled under contract filling agreements. Our subsidiary Citrocasa GmbH (hereinafter Citrocasa), based in Linz, Austria, operates as a system provider in the fresh juice systems business, specialising in orange juicers. The full range marketed 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, pomegranate presses and pomegranates are increasingly being sold.

The main sales market for the Berentzen Group's *spirits* is Germany, which is characterised by a strong food retail sector that is concentrated on the demand site. With a marketing focus on Europe, the Berentzen Group is also represented internationally in around sixty countries, as well as in the duty-free sector. Internationally, sales are primarily conducted via distributors and exports; in Turkey, this is handled by the local subsidiary, which is reported under the *Spirits Turkey* segment. In the *Non-alcoholic Beverages* segment, products under the *Mio Mio* brand are primarily sold domestically and, in addition, exported to neighbouring European countries via distributors. The sales territory for the regional brands covers northern Germany and parts of North Rhine-Westphalia. The main sales channels are food retail, beverage cash-and-carry outlets and the hospitality sector (via specialist beverage wholesalers). The main sales territories for the products of the *Fresh Juice Systems* segment are the core regions of Austria and Germany, which are served by the company's own sales teams, as well as the markets of France, the USA, the UK, Scandinavia, Eastern Europe and the Middle East. Worldwide distribution of equipment to around thirty countries outside Austria and Germany is handled via local distributors. Key sales channels are food retail, the out-of-home catering market and the on-trade channel. The tourism and events business, which is included in the *Other Segments*, is based in Haselünne. Spirits, Non-alcoholic Beverages and merchandise are sold nationally via the online shops assigned to the segment.

(1.3) Key figures

	2025	2024	2023	
People				
Headcount at December 31, 2025 [number]	428	430	514	
Turnover rate [%]	8.2	17.3	12.4	
Part-time ratio [%]	21.7	19.5	15.6	
Ratio of women [%]	37.6	38.4	34.5	
Reportable occupational accidents [number]	14	12	23	
Illness ratio [%]	4.1	5.1	4.8	
Planet				
Total emissions [t CO ₂ e] ¹⁾	153,673.8	4,616.6	6,044.5	
Waste and reusable material produced [t]	1,980.3	3,420.9	3,201.1	
Water consumption [in thousand m ³]	251.9	394.0	424.9	
Waste water generated [in thousand m ³]	149.4	239.1	263.8	
Energy consumption [GWh]	15.5	21.6	25.0	
Electricity from renewable energy [%]	97.5	98.8	98.1	
Products				
NAB	Finished product in million litres [million litres]	60.9	101.8	109.9
	Fillings [million units]	78.6	139.5	151.1
	Share of reusable containers [%]	98.8	93.2	92.1
	Share of glass containers [%]	43.1	57.6	59.6
Spirits	Finished product in million litres [million litres]	47.0	49.0	53.0
	Fillings [million units]	160.1	150.3	153.5
	Share of glass containers [%]	98.3	98.9	99.1

¹⁾ In the 2025 financial year, greenhouse gas reporting was expanded and, for the first time, all indirect emissions (Scope 3) were included in the calculations.



(2) Principles

Long-term thinking is an integral part of our corporate culture. We see ourselves, both now and in the future, as a responsible employer and a vibrant part of society. We take responsibility for our products and their consumers, and place a strong focus on a carefully managed value chain as well as on product ranges that promote responsible enjoyment. Protecting the environment is one of the key global challenges, and we regard it as part of our responsibility to preserve the natural foundations of life.

(2.1) Sustainability strategy

During the reporting year, the 2021–2025 sustainability strategy was finalised and the new 2030 ESG strategy was developed.

Sustainability Strategy 2021–2025

Based on the three key areas of focus – **People**, **Planet** and **Products** – we have pursued our sustainability strategy under the claim: 0, 100, 100. This encompassed the overarching objectives of “Zero accidents and improved health, hundred percent resource efficiency and one hundred sustainable products.” Within this framework, we have been able to achieve significant milestones and continue to develop. In the People area, we have placed a systematic focus on occupational safety and health promotion. We have joined the “Vision Zero” occupational safety campaign, implemented extensive measures and reorganised our occupational health management. In the Planet area, we have established a certified environmental management system, implemented an efficiency strategy and significantly improved data management. A detailed account can be found in the previous year’s reports. Following the achievement of targets in 2023 and 2024, the measures in the People and Planet action areas were continued and further developed. The targets in the Products area were achieved by the end of 2025, with the following results.

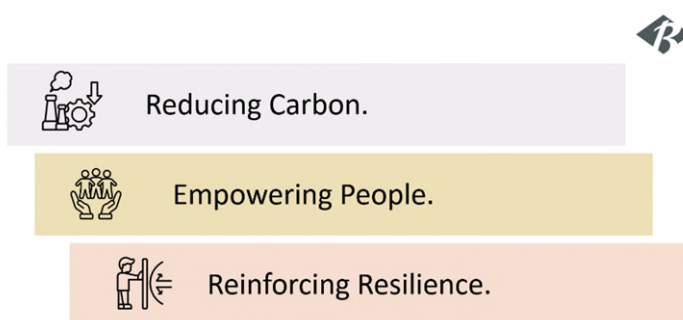
Strategy matrix for the “Products” area

Objectives	Measures	Result	Dead-line
One hundred sustainable products	Designing a catalogue of criteria for sustainable products	Conducting workshops to develop a set of criteria. Due to external factors and changes in consumer behaviour, the decision was taken not to proceed with the measures as planned. Implementing a continuous improvement process and optimising 100 products.	2025
	Designing a road map to increase the share of more sustainable products		
	Modifying selected product packaging	The guidelines have been developed.	
	Developing guidelines for more environmentally friendly product packaging		
	Reviewing and scoring product packaging based on the new guidelines for more environmentally friendly product packaging	The product packaging has been scored and classified.	
	Developing a business partner screening concept	In the 2023 financial year, a suitable business partner screening tool was selected; implementation took place in 2024. The inclusion of regulatory developments and practical experience led to further refinement of the approach in 2025, and a new software solution was selected.	
	Updating the Marketing Code of Conduct and the Supplier Code of Conduct	Update and publication of the Marketing Code in the 2023 financial year. Update of the Supplier Code of conduct in the 2025 financial year.	

ESG Strategy 2026–2030

ESG – which stands for Environment, Social and Governance – represents the three new areas of focus in our strategy. We have based this on our ESG ambition: sustainability as a driver of growth – sustainable thinking and action are an integral part of our business activities. We are convinced that sustainability is a key factor for long-term corporate stability and profitability and creates lasting competitive advantages. We are therefore committed to the environmentally conscious use of resources, fair working conditions and equal opportunities, as well as responsible corporate governance that strengthens resilience.

ESG Strategy 2030



The threefold approach: Reducing Carbon. Empowering People. Reinforcing Resilience. forms the guiding principle of our new ESG strategy. By the end of 2026, we will set specific, science-based climate targets to secure lasting competitive advantages, meet rising customer and market demands, and reduce costs in the long term. In doing so, we are making an active contribution to climate protection and making our company more independent and future-proof. At the same time, we are setting clear sustainability

targets in the social sphere to promote the health, motivation and productivity of our employees, ensure the recruitment and development of talents, and strengthen employee retention in the long term. By specifically promoting resilience, we enable our organisation to identify risks at an early stage and address them effectively in times of increasing global crises. In this way, we minimise tangible and intangible damage and safeguard the long-term stability of the company.

Our ESG strategy matrix

Area of activity	Objectives	Exemplary measures
Environment	<p>Reducing Carbon:</p> <ul style="list-style-type: none"> – We are committed to the Science Based Targets Initiative (SBTi) and align our climate targets with science-based standards. – We will implement SBTi-verified climate targets by December 31, 2026. – We will set Scope 1+2 and Scope 3 climate targets by the end of 2026. 	<ul style="list-style-type: none"> – Switch from heating oil to biogas at the Minden site – Optimisation of the logistics concept: shuttle service using electric vehicles – Implementation of the power-to-heat concept – Use of heat recovery processes – Further electrification of the company fleet – Use of reusable packaging and outer packaging
Social	<p>Empowering People: We are committed to</p> <ul style="list-style-type: none"> – emotional, cognitive and social well-being, – safety and health, as well as – equal opportunities in internal career development and recruitment. 	<ul style="list-style-type: none"> – Assessing employee satisfaction and implementing measures to improve it – Demand-oriented occupational health management – Further development of Vision Zero (occupational safety) – Systematic use of assessment methods in recruitment and staff development
Governance	<p>Reinforcing Resilience:</p> <ul style="list-style-type: none"> – We are establishing a group-wide safety culture in which we view risk management as a shared responsibility – We safeguard the Group’s long-term viability through proactive risk and crisis management. 	<ul style="list-style-type: none"> – Further development of crisis management – Implementation of updated emergency plans for critical business processes – Further development of information security – Optimisation of fire safety concepts and measures – Review/optimisation of compliance processes

Moving forward with focus – our materiality approach

In the 2024 financial year, we carried out a two-part materiality analysis in accordance with the European Sustainability Reporting Standards (ESRS). In doing so, we built on our previous materiality analysis and, amongst other things, increased the level of detail and the depth of documentation. The outcome of the materiality analysis determines the Group’s material sustainability issues, derived from identified material potential and actual impacts, risks and opportunities.

As part of a comprehensive analysis process, we have conducted an in-depth review of our own business operations as well as the upstream and downstream value chain, and identified company-specific impacts. In addition, sustainability-related risks and opportunities were recorded. The perspectives of our stakeholders were also included through internal proxy stakeholders. In-house subject matter experts validated the identified impacts, risks and opportunities and assessed them on a 5-point scale based on defined criteria. Where a threshold was exceeded, the impact, risk or opportunity was classified as material. A total of 81 material impacts, risks and opportunities were identified. For the sake of simplicity, we present the results of the dual materiality analysis at an abstract level as nine summarised material topics.

Results of the materiality analysis

Environment	Social	Governance
Climate	Working conditions of own workforce	Consumers personal safety
Energy		Responsible marketing practices
Water	Working conditions and work related rights of employees	
Resource consumption		



The double materiality analysis was carried out in preparation for the Corporate Sustainability Reporting Directive (CSRD). Last year, the European Commission narrowed the scope of the CSRD through the so-called omnibus packages. For this reason, we are not required to carry out a double materiality analysis or to prepare a sustainability statement pursuant to the ESRS.

(2.2) Sustainability management

In fulfilling our corporate responsibility, we adhere to nationally and internationally recognised standards such as the ILO (International Labour Organisation) Core Labour Standards and the OECD Guidelines for Multinational Enterprises. Since 2021, we have also been a member of the world's largest initiative for responsible business conduct: the United Nations Global Compact (UNGC). By signing on to its ten principles in the areas of human rights, labour standards, the environment and anti-corruption, we are committing to the core principles of corporate sustainability. In doing so, we are making it clear that responsible corporate governance is an integral part of our corporate thinking and actions.

One of the most important tasks of sustainability management is to systematically embed sustainability within the company's structures and operational processes, and to establish our understanding of sustainability and our sustainability strategy in the minds of our governing bodies, managers, all employees and external stakeholders.

As a supervisory body, the Supervisory Board of Berentzen-Gruppe Aktiengesellschaft plays a key role in sustainability management and fulfils its supervisory and advisory responsibilities in matters of sustainability. This includes, amongst other things, discussing the sustainability report both within the Finance and Audit Committee and in the full Supervisory Board. The competency profile drawn out by the Supervisory Board for its members includes the relevant requirements for expertise in sustainability matters and is therefore also relevant to the entire Berentzen Group. In this way, the Supervisory Board ensures that its members possess the knowledge, skills and professional experience required for their duties in relation to sustainability issues.

Sustainability management

The Corporate Social Responsibility department acts as a central function, coordinating and driving forward Group-wide sustainability activities. The Sustainability department reports to the Director of Corporate Finance & Sustainability, who reports directly to the Chief Financial Officer (CFO). As part of monthly regular meetings, the Director of Corporate Finance & Sustainability, together with the Head of Sustainability, reports to the CFO. The CFO reports to the Supervisory Board on sustainability issues both regularly and on an ad hoc basis.

Relevant sustainability issues within and outside the Group are discussed and prioritised with the Executive Board and the respective departments. The Executive Board bears ultimate responsibility for strategic decisions regarding sustainability and for monitoring the Group's targets. Operational implementation is carried out by the relevant managers within the departments of Berentzen-Gruppe Aktiengesellschaft and its affiliated subsidiaries.

The Berentzen Codes

Our so-called Berentzen Codes serve as a guide for integrating our understanding of sustainability into our day-to-day business operations. They are based on applicable laws and other established standards, and set out the Group's expectations of its employees, suppliers, marketing and communications partners, as well as third parties involved in the Group's value chain.

Our [Code of Conduct](#) provides guidelines for all employees across the Group on how to act appropriately in the interest of responsible corporate governance and, through appropriate instructions, ensures the careful use of resources. In recognition of our social responsibility, the [Marketing Code of Conduct](#) contains specific guidelines for product-related communication and the responsible handling of our products. The [Supplier Code of Conduct](#) serves to ensure a shared understanding of appropriate living and working conditions for employees and forms the basis for sustainable business relationships. During the reporting year, the Supplier Code of Conduct was updated to include constantly changing standards and requirements.

Complying with recognised corporate governance principles is also one of the cornerstones of responsible corporate governance. In this context, the internal control system and the risk management system include sustainability-related aspects. A systematic identification and assessment 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 objectives are also included in corporate planning and in the development of the Group strategy.

As a public limited company (Aktiengesellschaft), we have a dual management system comprising the Executive Board and the Supervisory Board. As the executive body, the Executive Board is bound by the interests of the company and is committed to increasing sustainable corporate value. The members of the Executive Board bear joint responsibility for the overall management of the company and decide on fundamental issues of business policy and corporate strategy, as well as on annual and multi-year planning. The Supervisory Board monitors and advises the Executive Board on the management of the business. Detailed information on the structure and responsibilities of the Executive Board and the Supervisory Board can be found in the Annual Report.

A medal we are proud of!



To ensure an objective assessment of our sustainability performance, we once again undertook the EcoVadis sustainability rating during the reporting year. Our sustainability performance was rated 75 out of a possible 100 points and awarded a Silver medal. This accolade places us among the top 15% of all companies assessed by EcoVadis. The result confirms the substance of our sustainability activities and serves as an incentive for continuous improvement.

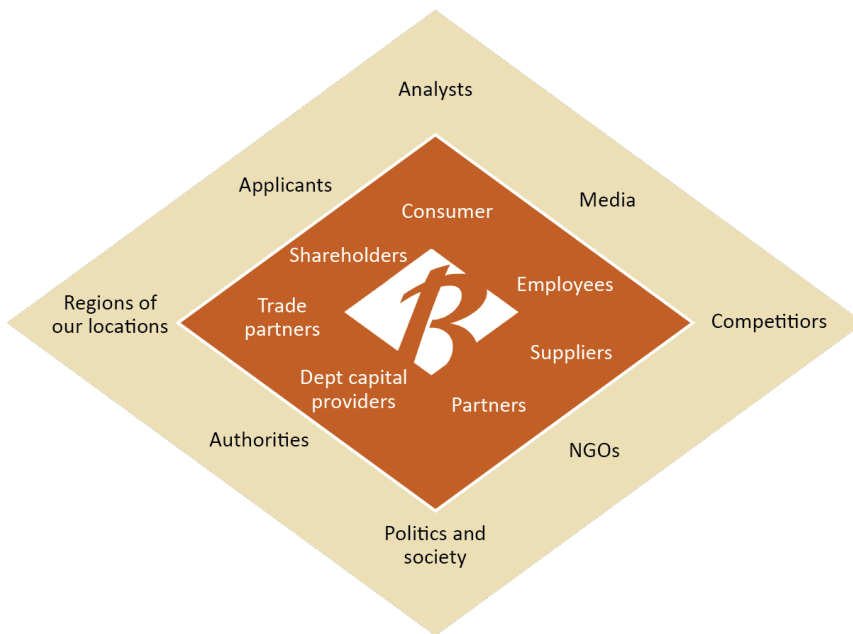
EcoVadis is a global provider of sustainability ratings, having assessed over 150,000 companies. The methodology is based on international sustainability standards such as the Global Reporting Initiative, the UNGC and ISO 26000, and covers four key areas: the environment, labour and human rights, ethics, and sustainable procurement. The rating focuses on analysing the extent to which the company has integrated sustainability principles into its management systems.

(2.3) Stakeholder engagement

We respond to our stakeholders’ growing interest in corporate sustainability through comprehensive transparency, the continuous improvement of our sustainability reporting and, in particular, by quantifying our sustainability performance. Dialogue and exchange with our stakeholders are very important to us.

The following diagram illustrates our stakeholder universe. We regard representatives of groups on whose satisfaction we are particularly dependent for our corporate success as strategically important stakeholders. These are listed within the diagram.

Our stakeholder universe



We prefer personal dialogue and direct communication with our stakeholders. As this is only possible to a limited extent, we are working intensively to continuously expand the various forms of dialogue and sources of information. Digital formats and media are a key component of this. During the reporting year, we updated the websites of our subsidiaries Vivaris and Citrocasa and began redesigning our corporate website. As part of our social media strategy, we made greater use of AI during the reporting year and created an AI character. Suggestions from stakeholder groups are recorded by representatives of

the Berentzen Group and fed through the various departments into the company’s operations and sustainability strategy.

Employees

All employees act as ambassadors for the Berentzen Group and promote its principles and values to the outside world. On the company’s own social intranet platform, they can access a wide range of internal information and up-to-date news on the company’s development, and can exchange views on various topics across locations. Once a month, employees are provided with a press review here, keeping them informed about media coverage of the Berentzen Group. At staff meetings, the works council and management also report on current issues. Other forms of dialogue include, for example, company notices, team meetings and employee development reviews, as well as the annual, quarterly, half-yearly and sustainability reports.

Trade partners and cooperation partners

We maintain constant communication with our trading and cooperation partners as part of our business relationships. Personal contact is particularly important to us in this regard. At annual meetings, as well as at various trade fairs and industry events, our staff meet with them to discuss current issues and trends or to present new products. Other channels of communication include specialist media and industry publications.

Consumers

Communication with consumers takes place across a range of channels, including post and email, as well as via social media and events. The vast majority of customer enquiries – such as general queries regarding ingredients, discontinued products, sponsorship opportunities, where to buy, and so on – are handled by the corporate communications team. The Berentzen Group’s quality management team is responsible for dealing with incoming complaints. All consumers who make enquiries receive a personalised and individual response. Other forms of dialogue include, for example, brand and product websites, as well as 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 within the value chain. We have supply and quality assurance agreements in place with key suppliers, including provisions relating to sustainability. All suppliers are required to comply with the Supplier Code of Conduct in particular. Furthermore, in our dialogue with suppliers, we also place great emphasis on personal contact and mutual on-site visits.

Shareholders and debt providers

The main platform for engaging with shareholders is the Annual General Meeting of Berentzen-Gruppe Aktiengesellschaft. We are required to publish an annual financial report and a half-yearly financial report. Furthermore, ad hoc announcements, managers’ transactions and voting rights notifications must be published. To ensure maximum transparency, we also provide the capital markets with information through a Q1 and a 9M interim report. In addition, all relevant company news is published specifically for the capital markets not only as press releases but also as corporate news. Interested investors can obtain first-hand information about the Group, its financial performance and future direction through equity market conferences, roadshows and other engagement formats in which the members of the Executive Board of Berentzen-Gruppe Aktiengesellschaft participate in person. Regular dialogue also takes place with our debt providers.

Membership in federations and associations

Membership in federations and associations facilitates dialogue with various expert groups and supports the Berentzen Group in many areas of its work.

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

- Arbeitgeberverband der Ernährungsindustrie Nordrhein-Westfalen (AEN) (Employers’ Association of the Food Industry in North Rhine-Westphalia)
- Gesellschaft der Freunde und Förderer der deutschen Mineralbrunnenindustrie e.V. (GFF) (Society of Friends and Supporters of the German Mineral Water Industry)
- Förderverein des Haselünner Sportvereins (Friends and Supporters Association of Haselünne Sports Club)
- Historischer Korn- und Hansemarkt Haselünne e.V. (Haselünne Historical Grain and Hansemarkt Association)
- Markenverband e.V. (Brand Association)
- MMM Club e.V. (Entrepreneurs’ Club)
- Schutzverband der Spirituosen-Industrie e.V. (Protection Association of the Spirits Industry)
- Science to Business GmbH der Hochschule Osnabrück (Science to Business GmbH at Osnabrück University of Applied Sciences)
- Verband der Ernährungswirtschaft e.V. (VdEW) (Association of the Food Industry)
- Verband Deutscher Mineralbrunnen e.V. (vdm) (Association of German Mineral Springs)
- Versuchs- und Lehranstalt für Brauerei in Berlin e.V. (VLB Berlin) (Berlin Research and Teaching Institute for Brewing)
- Wachstumsregion Ems-Achse e.V. (Ems-Achse Growth Region Association)
- Wirtschaftsrat der CDU e.V. (CDU Economic Council)

(2.4) Compliance

We are convinced that reliable and responsible corporate governance forms the basis for long-term economic success. For us, this means that compliance encompasses more than simply adhering to applicable national and international legislation, internal company policies and industry standards. For us, compliance also means acting in accordance with ethical principles, voluntary commitments and recognised values.

In order to ensure that behaviour is legally compliant, ethically sound and in line with the company's principles, guidelines and codes of conduct are required to set out the desired actions and attitudes for both internal stakeholders – such as the governing bodies, managers and all employees – and external stakeholders, such as suppliers. These fundamental principles are intended to ensure that employees act lawfully in the course of their business activities and treat one another with respect and appreciation. The Berentzen Codes were established for this purpose.

These constitute the fundamental compliance guidelines of the Berentzen Group. They provide information on the rights to which our employees or the employees of suppliers are entitled, how the Group's products are to be promoted responsibly, and which environmental requirements must be met.

Management systems and audits ensure compliance with environmental, quality and social standards, which are regularly reviewed by internal or external bodies. Social and cultural engagement, particularly within the local community, contributes to the development of the regions where the company operates and enhances the company's regional appeal.

In addition to the Codes of Conduct, there are further guidelines, instructions and preventive measures in place to ensure compliance within the Berentzen Group. These cover both the intracompany and intra-Group organisation – particularly in the context of rules of procedure, competence guidelines, authorisation concepts and the internal control system – as well as substantive content, which is set out, for example, in handbooks.

Responsible risk management

As a corporate group operating nationally and internationally within the food industry, we are subject to a wide range of legal regulations, which expose us to legal and regulatory risks.

As potential compliance-related risks may arise in all operational and administrative areas of the Group, the aim of all guidelines, instructions and other preventive measures is to ensure compliance with national and international legal regulations whilst at the same time preventing legal violations, in particular corruption, on the part of the Berentzen Group and its employees. In the 2025 financial year, this objective was once again achieved, as there were no confirmed incidents of corruption or legal proceedings arising from anti-competitive behaviour or breaches of competition and antitrust law.

Sustainability risks that could lead to business risks are another area of focus for our management. This involves not only assessing and avoiding risks, but also capitalising on opportunities. The identification and assessment of risks form an integral part of our risk management. Comprehensive information on the risk management system can be found in the [Annual Report](#).

Risks associated with climate change are becoming increasingly significant for us, particularly indirectly, as we are primarily exposed to transition risks. In the short term, stricter legal requirements, regulations, standards and norms are having an impact

on our day-to-day operations. By voluntarily introducing the environmental management system and planning and implementing an efficiency strategy, we are preparing ourselves as best we can for future requirements and regulations.

The increasing legal sustainability requirements for our products and business activities present a challenge for us as a medium-sized company; nevertheless, we view these primarily as an opportunity. Further information on how we address potential sustainability risks and a description of the precautionary measures are set out in the individual chapters of this Sustainability Report.

Compliance organisation

Within the Berentzen Group, responsibility for compliance matters is, as a matter of principle, organised centrally at Berentzen-Gruppe Aktiengesellschaft for the entire Berentzen Group. The body legally responsible for compliance matters at Berentzen-Gruppe Aktiengesellschaft, and thus also for the Berentzen Group as a whole, is the Executive Board within the scope of its overall responsibility for the management of the company and the group. Below the organisational level of the Executive Board, responsibility for all compliance matters within the Berentzen Group is delegated to the Corporate Legal & Compliance department of Berentzen-Gruppe Aktiengesellschaft.

Another key component is the Group's whistleblowing system. Under this scheme, employees, business partners and other external stakeholders can report concerns regarding potential legal breaches, violations of our Codes of Conduct, as well as unethical behaviour and misconduct within the Berentzen Group, in confidence and, if they wish, anonymously. It serves to uncover potential abuses and investigate suspected cases of corruption, fraud, discrimination or other illegal or unethical practices. Even if the whistleblower chooses to remain anonymous, the whistleblowing system allows us to maintain contact with them and thus investigate reports properly and appropriately.

Reports are accepted in German, English and Turkish. The whistleblowing system thus covers all countries in which the Group employs staff. Furthermore, the whistleblowing system is accessible via the social intranet, the corporate website and the websites of the subsidiaries. Insofar as reports were received via the whistleblowing system during the 2025 financial year, no compliance breaches were identified following thorough investigations.

Increasing employee and executive awareness

Within the company's organisational structure, managers have specific responsibilities regarding compliance. These include ensuring that the Codes of Conduct are observed within their respective areas of responsibility, informing employees about their content and significance, raising their awareness of these matters, and doing their utmost to support them in acting lawfully. As part of their duty of supervision, managers are also responsible for ensuring that no breaches of applicable law or internal company guidelines occur within their area of responsibility.

We also address the risk of corruption through measures such as the segregation of duties, approval procedures and the dual-control principle. In addition, employees of the Berentzen Group are familiarised with compliance requirements and content through training programmes, thereby raising their awareness of the need to adhere to the relevant legal framework. The digital training tool enables employees to complete the training courses online at a time that suits them. If employees have any questions regarding legally compliant conduct or in connection with the understanding or interpretation of the Berentzen Group's Codes of Conduct, they may contact their supervising manager or the Corporate Legal & Compliance department of Berentzen-Gruppe Aktiengesellschaft.



(3) People

A skilled, high-performing and committed workforce forms the foundation of our business success and the continued development of our group. As an employer with locations in predominantly rural areas, demographic change and the resulting labour shortage can sometimes present challenges for us. We therefore regularly review our recruitment initiatives and respond to current labour market demands in order to position ourselves as an attractive employer for the future.

We address these challenges with a human resources strategy derived from the central corporate strategy as well as the company's values and competencies. The ongoing aim of the human resources strategy is to attract a sufficient number of the most suitable employees and retain them in the long term. The focus is on ensuring that short-, medium- and long-term staffing requirements are met across all areas of the company.

The HR strategy is shaped, implemented and driven by the People and Culture department. This central department at Berentzen-Gruppe Aktiengesellschaft serves the entire Berentzen Group. The head of the central department reports directly to the Chief Financial Officer.

Employer attractiveness and responsibility

In line with our commitment to being an attractive and responsible employer, we place particular importance on addressing the diverse needs and interests of our employees. We value a healthy work-life balance, competitive and gender-neutral compensation, and a positive working atmosphere.

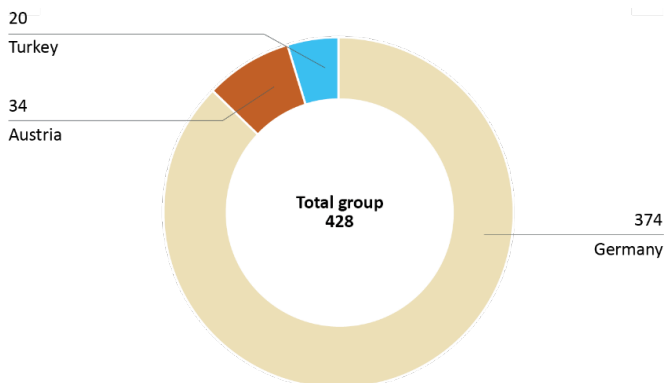
To ensure shared success and motivation, we provide training for our employees and support their development. This is achieved, amongst other things, through high-quality training for new entrants to the workforce and active support for the further training and professional development of our employees. Further information can be found in the sub-section "[Training and development](#)".

Employment structure

As at December 31, 2025, the group employed 428 employees (headcount) in Germany, Austria and Turkey. This is two employees less than in the previous year. On an annual average, the group employed 435 staff members.

→ Employee retention and satisfaction → Health and safety in the workplace → Training and development

Employees by region



As at the reporting date, 61.2% of our workforce were employed in commercial and 35.5% in production positions. The remaining 3.3% of the workforce consisted of apprentices and interns. At 49.5%, the majority of employees are employed by the Berentzen Group, followed by 19.9% at our sales companies, 17.5% at Vivaris and 7.9% at our Austrian subsidiary, Citrocasa. The remaining 5.1% of our workforce are employed at Berentzen Hof.

Headcount development

	2025	2024	2023
Headcount	428	430	514
Average headcount	435	494	509

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	124	67	77	15	11	6	212
thereof in Haselünne	75	45	5	0	10	5	90
thereof in Minden	44	19	72	15	1	1	117
thereof in Stadthagen	5	3	0	0	0	0	5
Berentzen Hof GmbH	6	4	16	14	0	0	22
Berentzen-Vivaris Vertriebs GmbH	63	22	0	0	0	0	63
Berentzen Alkollü İckiler Ticaret Limited Sirketi	20	5	0	0	0	0	20
Vivaris Getränke GmbH & Co. KG	13	9	59	4	3	1	75
Citrocasa Deutschland Vertriebs GmbH	2	0	0	0	0	0	2
Citrocasa GmbH	34	14	0	0	0	0	34
Group	262	121	152	33	14	7	428

Tackling risks responsibly

As part of our ESG risk management system, we monitor and regularly assess the risks of “skills shortages”, “unwanted turnover” and “workplace accidents and health hazards for employees”. Demographic change is intensifying competition for well-trained skilled workers in industrialised countries. We counter these risks through our HR strategy and the associated measures.

For example, we are placing greater emphasis on remote working, regularly reviewing our salary structures and optimising the recruitment process. Other measures in this context include regular employee interviews, a continuous process for improving working methods, work quality and the working atmosphere, as well as promoting integration. Preventing workplace accidents and health risks to employees is a fundamental priority for us. We regularly identify and review potential hazards and implement appropriate protective measures. Furthermore, we promote the health of our employees through a wide range of measures within the framework of occupational health management and reintegration management.

(3.1) Employee retention and satisfaction

Employees who feel a strong emotional connection to a company and are satisfied with their working conditions are less likely to resign, are absent less frequently and are happy to recommend the company to others.

Both at the Berentzen Group’s German sites and at our Austrian subsidiary Citrocasa, there is a company suggestion scheme which gives employees the opportunity to actively contribute their suggestions for improvement and thus help to further develop and optimise processes and structures.

Average term of employment and turnover

	2025	2024	2023
Average term of employee [years]	11.4	11.5	11.7
Turnover rate [%]	8.2	17.3	12.4
Number of exits	34	81	60
Newly hired employees and trainees	40	66	85

In the reporting year, the employee turnover rate fell significantly to 8.2% compared with the previous year (17.3%). The long average length of employment of 11.4 years in the 2025 financial year also demonstrates that our employees continue to identify strongly with the group. To better understand the reasons why employees leave, we conduct exit interviews with them. We are also continuously working to optimise the induction phase in order to counteract new hire turnover.

Employee turnover by region, gender and age

	Turnover rate in %	Number of exits	Rate of newly hired employees in %	Number of new hires
By region¹⁾				
Germany	6	26	64	21
Austria	15	5	15	5
Turkey	15	3	21	7
By gender				
Number of women	2	10	24	8
Number of men	6	24	76	25
By age				
Under 30	2	7	27	9
30 to 50 years	4	16	64	21
Over 50	3	11	9	3

¹⁾ Due to the disparity in the number of employees across the regions, the turnover rate by region is not representative.

Employees by contractual status

We strive to build long-term, trust-based employer-employee relationships. For this reason, around 86% of our employees are on permanent contracts. A further 3% of our workforce are employed by the group as part of their training. Further information on this topic can be found in the sub-section [“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	374	316	44	14
Austria	34	34	0	0
Turkey	20	20	0	0
Group as a whole	428	370	44	14
Number of women	161	138	16	7
Number of men	267	246	14	7
Group as a whole	428	384	30	14

To bridge short-term or temporary staff shortages, we work with temporary work agencies. These agencies must provide a valid permit for the loaning of employees. If a position has been filled by a temporary worker for longer than six months, we assess whether it is a permanent role and whether the position can instead be permanently filled by an employee of the Berentzen Group. As at the reporting date, one temporary worker was employed by the Berentzen Group – representing 0.2% of the total workforce. Temporary workers are predominantly deployed in the sorting of empties and, in some cases, perform supporting auxiliary tasks in the production area. Temporary workers are not counted among the Berentzen Group’s fixed-term employees, as they are employed by the respective temporary employment agency.

Work/life balance

For our employees, having a work/life balance is essential. We are therefore committed to providing them with the best possible support in this regard. Provided it is compatible with the nature of their role, we are happy to arrange various working time arrangements and family-friendly part-time options upon request. In the 2025 financial year, the part-time ratio amounted to 21.7%. To develop modern and practical working time models, we regularly identify the needs of our employees. In this context, the previous working time framework has been broadened and core working hours have been replaced by departmental staffing hours. This is intended to allow administrative employees to further increase the flexibility of their working hours. All employees of the Berentzen Group have a contractually agreed working time. The relevant collective bargaining agreements and non-collective agreements are decisive in this regard.

Part-time ratios and ratio of women

	2025	2024	2023
Headcount	428	430	514
Number of part-time employees	93	84	80
Part-time ratio [%]	21.7	19.5	15.6
Ratio of women [%]	37.6	38.4	34.4

Part-time employees by gender and region

	Number of part-time employees
Germany	81
Austria	11
Turkey	1
Group as a whole	93
Number of women	76
Number of men	17
Group as a whole	93

These efforts and our ongoing commitment underscore the fact that family-friendly practices are an integral part of corporate culture within the Berentzen Group. In 2019, the Emsländische Stiftung Beruf und Familie (Emsland Foundation for Work and Family) awarded our Haselünne site the seal of approval for family-friendliness for the first time. With the successful recertification, the validity of the seal has been extended. Furthermore, our Minden site was once again awarded the title of “Family-Friendly Company in the Minden-Lübbecke District” by the Kompetenzzentrum Frau und Beruf Ostwestfalen-Lippe (Ostwestfalen-Lippe centre of competence for women and employment) during the reporting year. Our Austrian subsidiary Citrocasa was once again awarded the 2026-2028 seal of approval for work and family life during the reporting year. We were also awarded the “Top Company” distinction on the kununu internet portal for the fifth consecutive year during the reporting year. This places us among the top five per cent of best-rated companies on kununu.

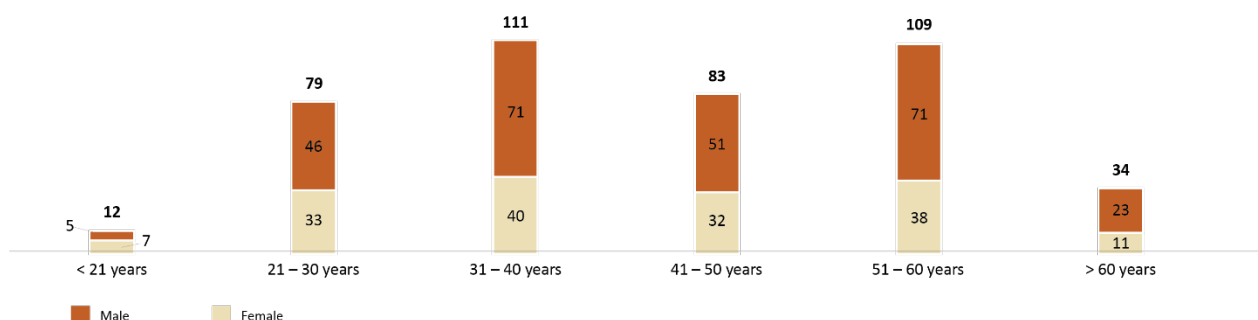
Following prolonged periods of incapacity for work, employees have the opportunity to hold a discussion as part of the company’s integration management scheme (Betriebliches Eingliederungsmanagement, BEM). The aim of this is to restore the individual’s employability within the company and thus reduce sickness-related absences.

Since 2017, we have been offering our employees the opportunity to lease company bicycles as part of a deferred compensation scheme. As at the balance sheet date, 49 bicycles had been leased by 37 employees.

Diversity and equal opportunities

We value the diversity and individuality of our employees. The diversity of our workforce shapes our corporate culture and is also a key factor in achieving our business objectives. For us, diversity means not only cultural diversity and internationality, but also diversity in terms of age groups, professional expertise and a balanced gender ratio. In the reporting year, the ratio of women stood at 37.6% (38.4% in the 2024 financial year).

Gender distribution by age group



We do not tolerate discrimination and ensure that our interactions are characterised by mutual respect, appreciation, tolerance and trust. These principles form part of the Group-wide Code of Conduct and must therefore be observed by all employees. We reaffirmed this commitment in 2021 by joining the UN Global Compact and undertaking to adhere to its ten principles. In the event of breaches, we will take disciplinary action, ranging from a formal warning to dismissal. Those affected can contact the Human Resources department or use the digital and anonymous whistleblowing system.

Age groups and average age in the corporate group

	2025	2024	2023
≤ 30 years [%]	21.3	24.0	20.2
> 30 - ≤ 50 years [%]	45.3	44.4	44.6
> 50 years [%]	33.4	31.6	35.2
average age [years]	43.3	43.4	43.9

Vacancies are filled exclusively on the basis of the candidate’s qualifications matching the requirements profile for the relevant position. During the reporting year, we introduced new software for conducting online assessments. This is used in recruitment as well as for internal staff development initiatives and is designed to support the objective assessment of candidates through suitability diagnostics. We do not tolerate any breaches of the prohibition of discrimination. Those affected may also contact the digital and anonymous whistleblowing system in such cases. No reports of a breach of the prohibition of discrimination were received during the reporting year.

Diversity at management level

Our aim is to increase the share of women in leadership roles – even beyond the requirements of the law, which we are meeting by setting specific targets as outlined below.

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.

In the 2025 financial year, the two-member Executive Board of Berentzen-Gruppe Aktiengesellschaft consisted of two men. The aim of the Executive Board’s diversity plan is to ensure that at least 33% of its members are women, provided that the Board consists of more than two members. Furthermore, the diversity plan sets an age limit for Executive Board members. Only persons who have not yet reached the age of 65 at the end of the regular term of office for which they are appointed, either for the first time or for a further term, may be appointed as members of the Executive Board. As at the balance sheet date, the percentage of women in the first management level was 8% and in the second management level below the Executive Board it was 31%.

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	13	1	12
Second management level below the Executive Board	26	8	18
Supervisory Board	6	2	4

The reasons for the generally low percentage of women in the first and second management levels below the Executive Board are complex and can essentially be summarised as follows: when filling vacant management positions, there is an increasingly evident fundamental shortage of qualified female candidates. This is due, not least, to the general shortage of skilled workers and managers, as well as the traditionally and persistently male-dominated gender structure in the beverages and spirits industry.

Freedom of association and co-determination

In Germany, the right to co-determination in public limited companies is regulated by law. Pursuant to our Code of Conduct, all our employees across the Group are free to participate in employee representative bodies within the framework of national legislation. Freedom of association and collective agreements are core values and instruments that the Group actively upholds. Trade unions or other forms of employee representation take part in collective bargaining.

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

Our social intranet is the information and communication tool used across all sites. In addition, employees are actively involved in decision-making processes through various surveys and votes. The right to information is fully upheld within the Berentzen Group. All new employees receive a welcome pack containing detailed information about the group. To create more opportunities for employees to meet, a regular get-together was introduced in the 2023 financial year. This takes place at the Haselünne site once a quarter and serves as a relaxed forum for discussion and networking.

In Germany, operational changes are communicated in good time in accordance with the German Works Constitution Act (Betriebsverfassungsgesetz) via the Economic Committee and at works council meetings, so that the works council can exercise its right to consultation and co-determination effectively. There is no specific notification period laid down by law in Germany. The Works Constitution Act, collective agreements and group works agreements regulate all key issues relating to employee matters in Germany.

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	304	122	182
Number of employees not employed under collective bargaining agreements	124	39	85

Compensation

Compensation within the Berentzen Group in Germany is based on the applicable collective bargaining agreements for the various companies in the spirits industry (Berentzen-Gruppe Aktiengesellschaft, Der Berentzen Hof GmbH) and the soft drinks industry (Vivaris Getränke GmbH & Co. KG). The collective bargaining agreements cover, amongst other things, benefits such as holiday pay, an annual bonus and additional time off for older employees. Employees are consistently classified according to their area of responsibility. This ensures that no distinction is made on the basis of gender or other diversity criteria when determining salary. For specific roles within the company, a salary outside the collective bargaining agreement or a payment above the collective bargaining agreement rate is provided in addition to the collective agreement. For Citrocasa GmbH in Linz, the Austrian collective agreement for commercial employees generally applies. This collective agreement regulates matters such as working hours, overtime compensation, etc., and the classification into employment groups. Here too, voluntary allowances are paid in addition to the minimum salaries.

Within the Berentzen Group, there is a target-setting system for specialist staff and managers designed to provide an incentive to achieve the company’s objectives. These targets form a variable component of the annual salary; they are agreed in writing between managers and employees at the start of the year and assessed at the end of the financial year. The assessment is based on both measurable commercial indicators and the personal and individual achievement of targets by employees. In addition to group and divisional targets, which focus on long-term value creation, sustainability targets can be included in the target agreement, particularly in the case of individual targets. As part of its occupational pension scheme, the Berentzen Group works in partnership with the Hamburger Pensionskasse pension fund. Many employees already make use of the tax-advantaged deferred compensation scheme, in some cases through the provisions of the collective agreement.

(3.2) Health and safety in the workplace

As a responsible employer, we aim to create a working environment for our employees in which they can work without accidents, injuries or illness. At the same time, we wish to promote a healthy lifestyle amongst our staff.

At our German locations, we rely on a centrally managed Workplace Health Management system to systematically manage all health-related operational processes. At our Austrian site, there is a locally managed workplace health promotion programme, which is tailored to the individual needs on site.

Employee illness ratios

	2025	2024	2023
Days of illness	6,242	9,393	8,563
Illness ratio [%]	4.1	5.1	4.8
Illness ratio incl. long-term sickness[%]	6.2	7.9	7.0

care@work – our occupational health management

As part of care@work, the digital health platform “Evermood” offers employees access to virtual events, helpful exercises, video courses, specialist articles, and confidential advice and coaching on professional, personal and health-related topics. Employees can find a range of services on this platform covering a wide variety of topics. In addition, employees who need support in dealing with professional or personal problems can access therapeutic counselling via Evermood free of charge and anonymously.

In addition to these services, a mobility assessment including a one-to-one consultation with a physiotherapist, a workshop on caring for relatives and a first aid course for children were offered during the reporting year. Furthermore, so-called return-to-work consultations were introduced. The aim of these consultations is to offer support as early as possible and to work together to find a solution to maintain the employee’s ability to work.

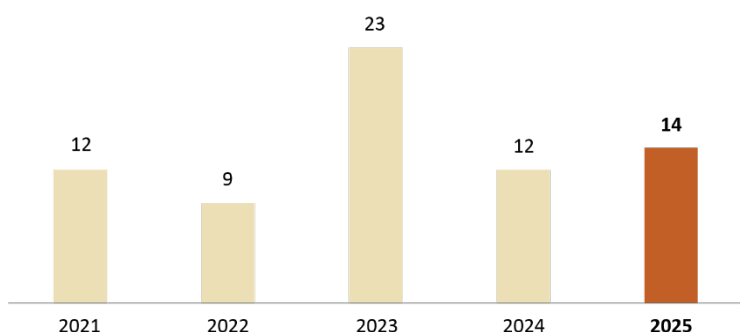
Since 2013, the group has been a member of a corporate fitness network. This offers employees the opportunity to make unlimited use of numerous gyms and physiotherapy centres with qualified trainers for a subsidised monthly fee.

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 once again and a health circle was introduced, which is intended to help actively gather employee feedback and thus promote continuous improvement.

Occupational safety

Preventing accidents and injuries at work is our top priority. As an employer, we are responsible for the safety of our employees and, for this reason, we are constantly working to ensure a safe working environment and foster a culture of prevention within the company. In doing so, we make no distinction between our own employees, staff from other companies and visitors.

Development of the number of accidents at work



Key figures regarding occupational health and safety

	2025	2024	2023
Number of occupational accidents ¹⁾	12	9	23
Number of occupational accidents with serious consequences	1	0	0
Number of occupational accidents resulting in death	0	0	0
Number of commuting accidents	1	3	0
Frequency of accidents ²⁾	19.5	12.9	31.5

¹⁾ An accident at work is an incident that must be reported and results in more than three days’ absence from work. This figure excludes commuting accidents and work-related injuries with serious consequences.

²⁾ Accident frequency: Number of workplace accidents per 1 million hours worked.

Accidents at work and occupational illnesses are generally neither predetermined nor unavoidable, but they always have underlying causes. By fostering a strong culture of prevention, we aim to eliminate these causes and prevent work-related accidents and occupational illnesses. To this end, production and shift supervisors received specific training during the reporting year.

We are constantly working to improve our processes and invest in occupational safety measures. In the 2025 financial year, for example, enclosures and barriers were erected around machinery at the Haselünne site, and access points to machinery were optimised. At the Minden site, the so-called “Zone Control” system for forklift trucks was introduced. This ensures that forklift trucks automatically slow down when operating outdoors or in hazardous areas such as gates or doors.

The Health and Safety Committee (Arbeits sicherheitsausschuss, ASA) meets at regular intervals to oversee occupational health and safety matters. The committee discusses in detail the prevention of workplace accidents, ensuring the safety of third parties and improving the working environment, with the aim of jointly developing solutions. In addition, the committee focuses on a range of priority issues.

Risk assessment is a prerequisite for responsible action. Our risk assessments and workplace analyses identify potential health risks. Health hazards and individual requirements in the workplace are thus systematically recorded, assessed and documented. The risk assessment is based on the current state of knowledge, with the risk type, extent and likelihood of occurrence taken into account. Through the systematic analysis of the technical, organisational and behavioural causes of all accidents, we are also able to derive and implement targeted preventive measures.

Risk assessments are updated regularly and in collaboration with employees. Furthermore, updates are carried out immediately whenever changes to operational procedures result in a change to employees’ duties.

Plant managers play a central role in occupational health and safety. They are responsible for ensuring compliance with applicable laws and regulations relating to occupational health and safety. They also ensure that health risks are identified and assessed, and that appropriate measures are implemented to protect employees. The plant managers at the production sites are supported by the external occupational safety specialist and the internal safety officers. Regular safety meetings and site inspections take place at all production sites. In addition, regular further training and internal training courses on occupational safety are conducted.

The SMETA audit process stands for Sedex Members’ Ethical Trade Audit and has been carried out regularly at all German and Austrian sites since 2017. As part of this audit, a voluntary external review is conducted to verify compliance with all locally applicable laws relating to health and safety at work.

(3.3) Training and development

Through our training programmes, we train the specialists and managers of the future and, ideally, retain them directly within our company. Furthermore, the ongoing development of our employees’ skills is not only a key prerequisite for achieving shared success within the group, but also an investment in the future. In addition to specialist knowledge itself, soft skills also contribute to our success.

The People and Culture division is responsible for staff development. The division supports the specialist departments in providing our employees with training that is tailored to their goals and needs. The aim is to meet current and future requirements and challenges.

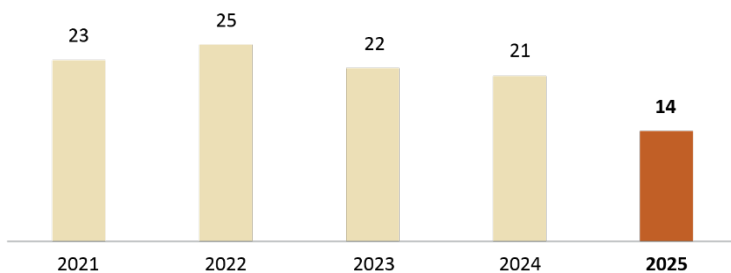
Against this backdrop, we regularly assess our staffing requirements for apprenticeship roles and offer a corresponding number of apprenticeship places. In addition, training and succession needs are identified through annual appraisals and the annual staff planning process, with the aim of developing and enhancing specialist and leadership skills in a targeted manner.

In the 2025 financial year, our junior management programme, known as “B-Talent”, was relaunched. This includes, amongst other things, a wide range of workshops on various topics, such as time and self-management, role models in team settings, and communication and presentation skills. Internal expert presentations from specialist departments are also designed to provide an insight into the specialist areas and the activities and challenges involved. In addition, participants work in groups on real-life projects from within the company.

Training

During the reporting year, the training ratio fell from 4.9% (2024) to 3.3%. The hiring rate rose significantly from 16.7% (2024) to 44.4%. For some years now, it has not been possible to fill all apprenticeship vacancies with qualified applicants. This has become a widespread challenge in recent years, particularly in the technical sector. We are countering this trend through appropriate recruitment measures and initiatives to enhance our attractiveness as an employer.

Development of the number of trainees within the corporate group



With the start of the training programme in August 2025, trainees have begun their training in the following vocational roles:

- Dual study programme in Business Administration and Sustainable Management
- Industrial clerk
- Event management
- IT specialist for system integration
- IT specialist for application development
- Machinery and equipment operator for food technology
- Electronics technician for industrial engineering

As at the balance sheet date, a total of 14 trainees were employed within the group. During the reporting year, 7 apprentices began their training and 9 successfully completed it.

Training ratios

	2025	2024	2023
Number of trainees	14	20	22
Trainee ratio [%]	3.3	4.9	4.3
Takeover rate [%]	44.4	16.7	71.4

To give our trainees the best possible start to this new chapter in their lives, we organise a comprehensive induction week every year, bringing together trainees from all our German locations. To ensure they are as well prepared as possible for the start, the programme also included various IT training sessions and a telephone seminar. Speakers from a wide range of business areas also presented their roles. Since the 2022 financial year, we have also been offering trainees regular driver safety training. In addition, all trainees receive an account with the audio streaming service Spotify at the Berentzen Group’s expense.

Promoting young people

To support young people during their career exploration phase, a total of 10 school and university students were given the opportunity in the 2025 financial year to get to know the group of companies through internships and gain their first professional experience in commercial or industrial roles.

Development

For us, the principle of the learning organisation is essential to ensuring our continued success in a changing environment. The targeted personal development of our employees plays a vital role in this. We provide training for our employees, support their development and strengthen their skills, regardless of their length of service or position in the hierarchy.

Every supervising manager is required to hold an annual staff development review with their employees. This review serves in particular to jointly identify and develop opportunities for growth, provide feedback and agree on objectives, which are then evaluated the following year. During the employee development review, the manager can individually identify personal or professional development needs and, in consultation with the employee, decide on specific opportunities for further development.



(4) Planet

Significant environmental impacts arise from the use of materials, raw materials, water, electricity, heat and other components. In addition to costs, their use is generally associated with emissions and other environmental impacts, the causes of which can be directly or indirectly attributed to our value chain. Value-adding activities also generate waste, which, depending on the method of disposal and recyclability, is likewise associated with environmental impacts.

Reducing negative environmental impacts through the economical and careful use of all resources is essential for preserving the natural environment. To this end, an environmental management system has been introduced at all production sites as well as at the German-speaking administrative and sales locations, and has been certified annually to ISO 14001 since the 2022 financial year. We continuously optimise our processes and structures to achieve our goals. In addition, we have had a certified energy management system in accordance with ISO 50001 for many years. In the reporting year, we connected further meters and machines to our energy data collection system, enabling us to manage our production processes and energy consumption even more efficiently.

Another key factor in improving efficiency is the use of modern, efficient and resource-saving systems. We therefore continued to pursue the heat recovery project at our Minden site during the 2025 financial year. Waste heat from the cooling system is now captured by a heat exchanger, further heated by a heat pump and can thus be used to heat premises. Furthermore, we have extended our digitalisation project at the production site in Minden to cover additional systems and processes. In addition to establishing paperless processes and reducing error rates, the use of artificial intelligence in production planning is at the heart of this project. Moreover, rinsing processes have been reduced, contributing to energy and water savings.

During the reporting year, we engaged intensively with the topic of heat supply from renewable sources. To date, the Group's heat supply has come exclusively from fossil fuels. For this reason, we have decided to switch the heat supply at the Minden site from heating oil to regionally produced biogas in the 2026 financial year – an important milestone in reducing our greenhouse gas emissions. At the Haselünne production site, a power-to-heat concept will be launched in 2026, using surplus electricity from our PV systems to heat the water for the bottle cleaning machine. Both measures increase the use of renewable energy and thus



reduce the consumption of fossil fuels. We began this transition process for our electricity consumption 10 years ago. In the reporting year, the proportion of electricity from renewable sources stood at 97.5%.

The key regulations governing our production are set out in official permits. These are based, for example, on national regulations concerning water, waste, emissions and major incidents. In addition, we place particular emphasis on the requirements of the “International Feature Standard Food” (IFS Food) quality standard and the Sedex Members’ Ethical Trade Audit (SMETA). Further information on IFS Food and SMETA can be found in the sections "[Product security and quality](#)" and "[Responsible Sourcing](#)".

Responsible risk management

As part of our ESG risk assessment using our risk management system, we have identified extreme weather events (e.g. resulting from climate change), the release of chemicals or hazardous substances, a fragile and carbon-intensive energy supply, and fire risks at production sites as potential risks within the “Planet” focus area.

To prevent risks and minimise potential damage should they occur, we implement appropriate remedial measures for all material risks. To prevent the release of chemicals and hazardous substances, for example, there are specific procedures in place for handling such substances. Furthermore, employees who work with these substances receive annual and ad hoc training. Should an incident nevertheless occur, appropriate emergency plans are in place to minimise the risks to people and the environment. During the reporting year, we also revised our fire safety plan, invested in a new fire alarm system and purchased new fire doors.

Further environmental risks arising from business operations may generally result from non-compliance with environmental regulations and legislation. In the 2025 financial year, the Group did not face any fines or non-monetary sanctions for non-compliance with environmental laws and regulations.

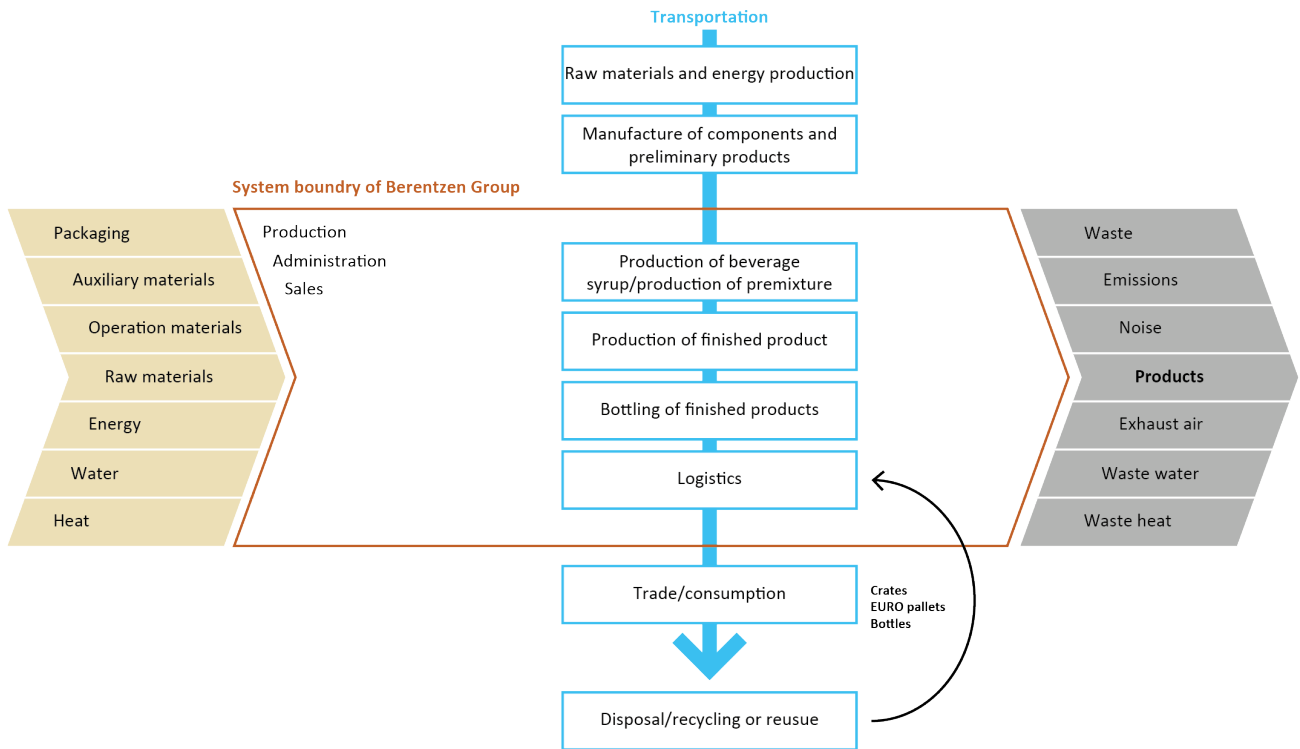
(4.1) Value added chain

Our business activities comprise the production and distribution of spirits and non-alcoholic beverages, as well as the development and distribution of fresh juice systems. For the purposes of sustainability reporting, the system boundary is defined as the factory boundary of the respective production site. This also includes the distribution companies and the logistics centre in Stadthagen.

Individual stages of value creation for products in the *Spirits* and *Non-alcoholic Beverages* segments take place at upstream stages of the value added chain with suppliers. This is where the necessary components and intermediate products, as well as auxiliary materials and packaging materials, are produced. A large proportion of energy generation also takes place outside the Group. The following diagram illustrates our value added chain.

→ Value added chain → Water → Climate protection → Use of resources

Our Spirits and Non-Alcoholic Beverages value added chain



Various types of waste and emissions are generated during the manufacture of finished products within the system boundary, as well as in the upstream stages. 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 required for the operation of the plant and the conversion of raw materials, auxiliary materials and consumables into finished products.

Input-output statement

The input-output statement documents the raw materials, auxiliary materials and packaging materials used in the production and packaging of spirits and NAB. It is based on goods received recorded via the SAP ERP system during the 2025 financial year. Changes in inventories over the course of the year are not taken into account. Furthermore, it considers only goods and manufactured products from the Group’s own production facilities. Consequently, trends in individual categories can only be assessed over longer periods, as inventory management, in addition to the product mix, influences the development of input categories. As there is not always a direct link between incoming and outgoing goods, the current determination method does not allow conclusions to be drawn regarding the development of the product range from a sustainability perspective, or only over a very long observation period.

The raw and auxiliary materials used in the manufacture of our products are generally made entirely from renewable materials. The paper labels and cardboard packaging that form part of our products’ packaging are also made from renewable raw materials. Other packaging materials, such as film labels, PET bottles, metal caps and glass bottles, are, however, made from non-renewable raw materials. However, if returned or disposed of correctly – as is ensured in Germany by the reusable and deposit system as well as the established waste glass disposal system – these packaging materials can be returned to the recycling cycle.

Input-output statement 2025

Input	Quantity	Unit
Raw materials		
Herbs/spices	8	Metric tons
Oils	50	Litres
Aromas/concentrates/primary products	1,803	Metric tons
Sugar/sugar syrup	4,125	Metric tons
Distillates	15,949,693	Litres
Semi-finished products	941,233	Litres
Various raw materials	48	Metric tons
Auxiliary materials		
Nitrogen	24,138	Cubic metres
Carbon dioxide	685	Metric tons
Colourings	5	Metric tons
Packaging materials		
Paper labels	349,910	thousand units
Cardboard packaging	20,934	thousand units
Box stickers	6,709	thousand units
Film labels	168,886	thousand units
PET bottles	245	Metric tons
Shrink covers	1,384	thousand units
Stretch foil, unprinted	7	Metric tons
Stretch foil, printed	0	thousand metres
Other plastic packaging material	1,890	thousand units
Plastic caps	48,380	thousand units
Metal caps	203,627	thousand units
Glass bottles	30,444	Metric tons
Output	Quantity	Unit
Litres of finished product	107,826	litres
Fillings	238,647,927	unit
Average quantity filled	0.45	litre/unit

As Citrocasa, the Group company operating in the *Fresh Juice Systems* segment, has outsourced the manufacture of equipment to an external third-party supplier, the figures relate solely to the production of spirits and non-alcoholic beverages. The output metric “litres of finished product” includes both the quantity of spirits and non-alcoholic beverages produced.

Development of production volume

In the 2025 financial year, there were significant changes in production volumes. In the *Spirits* segment, production volume in litres fell only slightly, by 4.17%. However, the “number of fillings” metric in the *Spirits* segment rose by 6.45%. As a result, the average fill volume fell from 0.33 (2024) to 0.29 litres per fill. The main reason for this was a higher production volume of so-called miniature bottles.

Following the sale of the Grüneberg production site on October 31, 2024, we now have only one in-house production site for the *Non-alcoholic Beverages* segment in the 2025 financial year. For this reason, production volume in this segment has also fallen

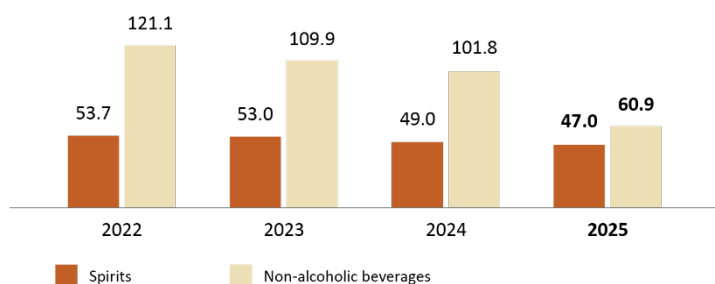
significantly by approximately 40%, dropping from 101.8 million litres of finished product (2024) to 60.9 million litres of finished product (2025). The average fill volume has risen from 0.73 litres per fill (2024) to 0.77 litres per fill (2025).

Production volume

	2025	2024	2023	2015
NAB				
Litres of finished product [l]	60,869,495	101,826,597	109,863,613	148,754,399
Fillings [units]	78,600,702	139,466,778	151,049,752	163,049,443
Average quantity filled [l/unit]	0.77	0.73	0.73	0.91
Spirits				
Litres of finished product [l]	46,956,587	49,000,579	53,024,149	54,701,144
Fillings [units]	160,047,225	150,344,334	153,454,786	156,715,803
Average quantity filled [l/unit]	0.29	0.33	0.35	0.64
Total litres of finished product [l]	107,826,082	150,827,176	162,887,762	203,455,543
Average quantity filled [l/unit]	0.45	0.52	0.53	0.64

Development of the production volume of the Berentzen Group

In million litres of finished product



(4.2) Water

As operators of mineral springs, we know how precious water is as a resource. It is essential to our business operations. Even though there is no water shortage at our production sites and the regions are not classified as water-stressed areas, the resource-efficient management of the Group’s own springs and other water sources minimises environmental impact and secures the long-term basis for beverage production.

To protect our own mineral springs and ensure their preservation for the future, we carry out extensive measurements and calculations. The formation of natural mineral water is a lengthy and time-consuming process. A raindrop must pass through many different layers of earth and rock over decades. During this process, the raindrop is continuously filtered naturally and simultaneously enriched with minerals. Furthermore, our springs in Haselünne are fed via underground water veins from the North Sea. After many decades, salt water is thus naturally transformed into mineral water.

In our *Non-alcoholic Beverages* segment, we rely largely on environmentally friendly returnable containers. However, alongside the ecological benefits, this also means increased water consumption, as all bottles must be thoroughly cleaned before being refilled.



Absolute water consumption and production of waste water

	2025	2024	2023	2015
Well water [m ³]	170,802	206,147	208,634	276,825
Municipal water [m ³]	170,802	206,147	208,634	207,109
Total quantity of water withdrawn [m³]	341,604	412,294	417,268	483,934
Waste water [m³]	149,362	239,129	263,772	224,340

More than 99% of the Group’s total water consumption and wastewater generation occurs directly in production. In the 2025 financial year, water consumption fell significantly from 412,294 m³ (2024) to 341,604 m³. Wastewater generation also fell significantly from 239,129 m³ in the 2024 financial year to 149,362 m³ in 2025. In terms of specific consumption per litre of finished product, we have improved. Specifically, specific water consumption has fallen from 2.61 litres per litre of finished product (2024) to 3.17 litres per litre of finished product. Specific wastewater volume has also fallen from 1.59 litres (2024) to 1.39 litres per litre of finished product (2025).

As our Grüneberg production site was sold on October,31 2024, a year-on-year comparison is not suitable for assessing trends. Furthermore, the trend in specific consumption figures is not representative, as water consumption and wastewater volumes vary significantly between the *Non-alcoholic Beverages* and *Spirits* segments.

Specific water consumption and production of waste water

	2025	2024	2023	2015
Water consumption per litre of finished product [l/l]	3.17	2.73	2.56	2.38
Waste water produced per litre of finished product [l/l]	1.39	1.59	1.62	1.10
Average quantity filled [l/unit]	0.45	0.52	0.53	0.64

(4.3) Climate protection

Fighting climate change is one of the key challenges of our time. We are doing our bit to tackle climate change by focusing on both energy and resource efficiency and the use of electricity from renewable sources. Furthermore, we are working to continuously reduce the greenhouse gas emissions caused by our business activities.

A major environmental impact of our business activities is the emission of climate-damaging greenhouse gases – particularly in the area of production – resulting from energy consumption. To optimise energy consumption within the Group and reduce greenhouse gas emissions, we have implemented an energy management system in accordance with ISO 50001.

Renewable energy

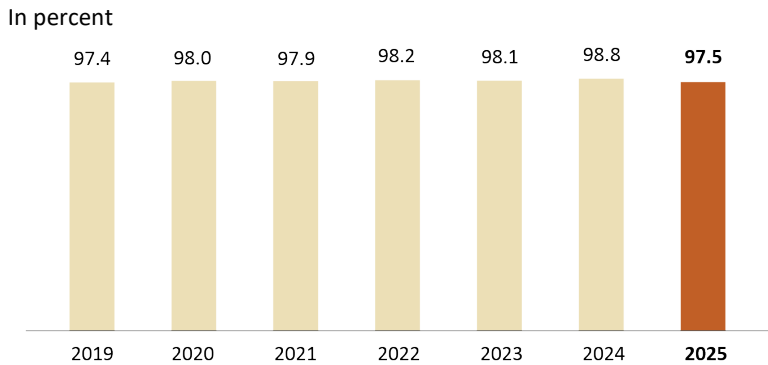
We are committed to using renewable energy to help combat climate change. Since the 2018 financial year, renewable energy has accounted for over 95% of our total electricity consumption. In the reporting year, this figure stood at 97.5%, representing a slight decrease compared with the previous year (98.8%).

In addition to saving energy, another key component of our efforts is the independent generation of power from renewable energy sources. To this end, photovoltaic systems were installed on selected rooftops of the Berentzen Group at the Minden and Haselünne sites in the 2022 financial year. In the 2023 financial year, the photovoltaic system in Haselünne was expanded from



570 kWp to 749 kWp. At the Minden site, the system was expanded from 550 kWp to 749 kWp in the 2024 financial year. A PV system with a capacity of 50 kWp was also installed at our historic headquarters in Haselünne in the 2024 financial year. This system is small in comparison to the other two PV systems, as an energy-efficient CHP plant is already in operation at this site and there is no production activity. All three PV systems together produced a total of 1,321,386 kWh of electricity in the reporting year. Of this, a total of 1,026,550 kWh of the electricity generated was consumed internally, and the remaining 294,864 kWh was fed into the grid.

Year-on-year comparison of share of electricity from renewable energy sources



Electricity generated from fossil fuels is now used only to a limited extent to power leased administrative buildings and as part of our in-house electricity generation via a natural gas-fired combined heat and power (CHP) plant. As part of our new ESG strategy, we aim to systematically reduce our greenhouse gas emissions. To this end, we plan to switch completely from heating oil to regional biogas at our Minden site by the 2026 financial year.

Corporate Carbon Footprint

Since the 2017 financial year, we have been calculating the corporate carbon footprint of the entire group. This enables us to determine the quantity and sources of CO₂e (CO₂ equivalents) emissions generated by the Berentzen Group. This information helps us to identify climate protection measures and reduce CO₂e emissions in the long term. During the reporting year, we worked extensively on finalising our GHG accounting. For the first time, we have accounted for all indirect emissions (Scope 3).

The calculation of our corporate carbon footprint is based on the internationally recognised Greenhouse Gas Protocol (GHG) standard and is prepared, as far as possible, pursuant to the market-based approach. This approach utilises specific emission factors. In cases where this information is not available (e.g. for leased properties), the location-based approach is used, relying on average emission factors at country level. Furthermore, we attach great importance to the clear definition of 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 active production, sales and administrative locations of Berentzen-Gruppe Aktiengesellschaft in the reporting for the 2025 financial year. The Grüneberg site was included in the reporting until the date of its disposal.

The operational system boundaries identify the emission sources that are included within the organisational boundaries. To distinguish between different emission sources, the Greenhouse Gas Protocol (GHG) differentiates three categories, known as scopes:



Scope 1

Scope 1 discloses all CO₂e emissions that can be directly controlled by the reporting organisation (direct CO₂e emissions). This includes the combustion of fossil fuels (mobile and stationary), CO₂e emissions from chemical and physical processes, as well as refrigerant leaks from air-conditioning systems.

Scope 2

Scope 2 covers indirect CO₂e emissions caused by the combustion of fossil fuels during the generation of electricity, heat, cooling and steam by external energy suppliers. Reporting these emissions in a separate category prevents double counting when comparing the CO₂e emissions of different companies.

Scope 3

All other CO₂e emissions that are not under the company's direct control are classified as Scope 3 (other indirect CO₂e emissions). These include, for example, CO₂e emissions associated with the purchase of goods and services that are used or processed by the reporting company. In addition, there are CO₂e emissions linked to the use of products and services sold, where this results in direct CO₂e emissions. Since the 2017 financial year, we have been calculating CO₂e emissions in the Scope 1 and Scope 2 categories, as well as upstream emissions under Scope 3 for electricity, heat and transport. Since the 2021 financial year, we have also included emissions arising from business travel, employee commuting, waste and, to a limited extent, purchased goods and services. In the reporting year, eleven of the fifteen Scope 3 categories were identified as material and quantified.

Emissions 2025

In the 2025 financial year, the Berentzen Group's corporate carbon footprint for Scope 1, Scope 2 and Scope 3 emissions totalled 153,673.8 tonnes of CO₂ equivalents.

Greenhouse gas balance of the Berentzen Group

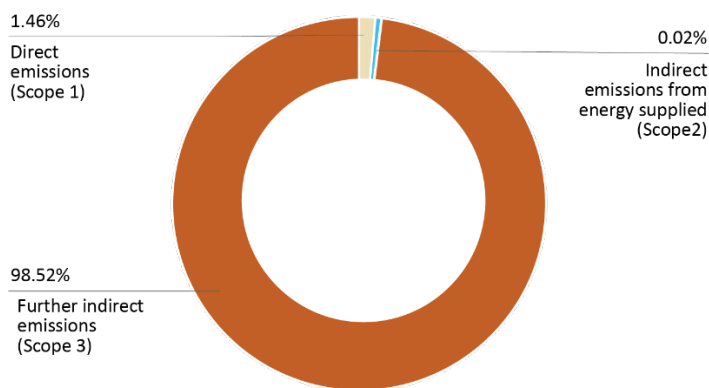
		2025	2024	2023	2017
Scope 1:	Direct emissions	2,241.6	3,006.2	3,983.1	4,271.0
	Energy emissions of the Berentzen Group (t CO ₂ e)	2,241.6	3,006.2	3,983.1	4,271.0
Scope 2:	Indirect emissions from energy provided (market based)¹⁾	23.5	21.0	23.0	1,416.0
	Purchased energy [t CO ₂ e]	23.5	21.0	23.0	1,416.0
Scope 3:	Other indirect emissions - categories ²⁾	151,408.7	1,589.4	2,038.4	900.0
	1: Purchased goods and services [t CO ₂ e] ³⁾	106,066.2	10.6	137.1	900.0
	2: Capital goods [t CO ₂ e]	2,237.4	0.0	0.0	-
	3: Fuel- and energy-related activities [t CO ₂ e]	717.0	1,043.2	976.3	-
	4: Upstream transportation and distribution [t CO ₂ e]	37,613.3	0.0	0.0	-
	5: Waste generated in operations [t CO ₂ e]	24.7	80.5	46.0	-
	6: Business travel [t CO ₂ e]	51.0	64.4	52.0	-
	7: Employee commuting [t CO ₂ e]	363.8	390.7	827.0	-
	9: Downstream transportation and distribution [t CO ₂ e]	1,569.0	0.0	0.0	-
	11: Use of sold products [t CO ₂ e]	2,476.9	0.0	0.0	-
	12: End-of-life treatment of sold products [t CO ₂ e]	288.8	0.0	0.0	-
	13: Downstream leased assets [t CO ₂ e]	0.6	0.0	0.0	-
	Total emissions [t CO₂e]	153,673.8	4,616.6	6,044.5	6,587.0

¹⁾ Under the location-based approach, Scope 2 emissions for the 2025 financial year amount to 1,376.77 tonnes of CO₂e.

²⁾ The categories 3.08 (rented or leased property, plant and equipment), 3.10 (processing of products sold), 3.14 (franchises) and 3.15 (investments) are not reported, as these activities either do not take place within the group or are immaterial.

Due to the expansion of greenhouse gas (GHG) accounting, a year-on-year comparison can only be made in relation to Scope 1 and Scope 2 emissions. Scope 1 emissions have fallen significantly compared with the previous year. This is due to the sale of the production site in Grüneberg. By contrast, Scope 2 emissions have risen slightly. When examining the individual Scope 3 categories, it becomes clear that the vast majority of emissions are caused by the procurement of goods and services in the upstream value chain. Categories 3.4 and 3.9, which cover transport and distribution, account for a further significant proportion.

Distribution of CO2 equivalents



Data collection and calculation

The present corporate carbon footprint discloses all emissions as CO₂ equivalents. Accordingly, the calculations include not only CO₂ but also the six other greenhouse gases regulated by the Kyoto Protocol: methane (CH₄), nitrous oxide (N₂O), sulphur hexafluoride (SF₆), hydrofluorocarbons (HFCs and H-HFCs) and nitrogen trifluoride (NF₃). These are converted to the global warming potential of CO₂ and reported as CO₂ equivalents (CO₂e).

CO₂ emissions were calculated using various internal data sources as well as external emission factors for conversion into CO₂ equivalents. To this end, we use specialised GHG accounting software which draws on scientific emissions databases such as Agribalyse, Ökobaudat, Exiobase Pxp, DBEIS and BAFA to convert the data into CO₂ equivalents.

The upstream chain of the green electricity procured, and thus Scope 3 emissions, were not included in the reporting for the 2017 financial year and were only included for the 2018 financial year. Volatile greenhouse gas emissions from refrigerants and leaks were also included for the first time in the 2018 financial year.

(4.4) Use of resources

Acting sustainably is today’s global challenge for a future worth living. We embrace this responsibility by striving to continuously improve.

Energy management pursuant to ISO 50001

Back in 2013, we successfully introduced an energy management system compliant with ISO 50001 at our first production sites, and in 2016 we extended this to all of the group’s German locations. In 2020, our Austrian subsidiary was also integrated into the system.



Through systematic energy management, all energy flows within the group are recorded on the basis of measurements and other data, and the consumption of the most important plants and processes is assessed. The resulting transparency regarding energy consumption enables us to identify potential for optimisation and implement these measures step by step. On this basis, technical, strategic and organisational measures are derived to continuously improve energy performance whilst simultaneously making energy use more efficient in a systematic and long-term manner. Furthermore, regular employee training sessions on energy saving take place as part of the energy management programme.

Environmental management pursuant to ISO 14001

In the 2022 financial year, the existing management approach was expanded to include an environmental management system, thereby creating an integrated management system. This provides us with systematic support in minimising our environmental impact and using resources more efficiently. During the reporting year, we successfully achieved recertification to ISO 14001. Through the environmental management system, all environmental impacts arising within the group are collected in the form of data. Negative impacts on the environment can thus be assessed and subsequently minimised. Continuous monitoring of environmental data enables continuous improvement in environmental performance. In addition to employee training, targets are set to provide a framework for future environmental performance.

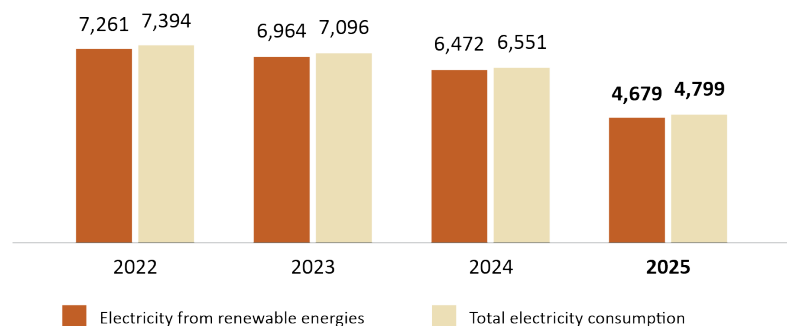
Electricity consumption

In the 2025 financial year, absolute electricity consumption fell significantly from 6,550,498 kWh (2024) to 4,798,714 kWh (2025). This is primarily due to the sale of our Grüneberg production site on October 31, 2024. This is also reflected in the specific electricity consumption, which actually rose slightly from 43.43 kWh (2024) to 44.50 kWh per cubic metre of finished product (2025) compared with the absolute consumption.

Electricity consumption from fossil fuels increased compared with the previous year, but decreased compared with the 2023 financial year. This is due to the fact that in the 2024 financial year, the electricity generated by the combined heat and power plant (CHP) was predominantly fed into the grid and was therefore not used for internal consumption. In the reporting year, however, a larger proportion of the electricity generated by the CHP was again used for internal consumption.

Year-on-year comparison of electricity consumption development

In thousand kWh



Absolute and specific electricity consumption at Group level

	2025	2024	2023	2015
Electricity from fossil energy sources [kWh] ¹⁾	120,155	78,215	132,138	8,695,980
Electricity from renewable energies [kWh]	4,678,559	6,472,283	6,964,031	591,991
Total electricity consumption [kWh]	4,798,714	6,550,498	7,096,169	9,287,971
Specific electricity consumption [kWh/m ³]	44.50	43.43	43.56	45.65
Comparison to base year 2015 [%]	-2.5%	-4.9%	-4.6%	Base year

¹⁾ Including electricity generated on-site by the CHP unit.

Total energy consumption

Our total energy consumption across all locations amounted to 15,473,637 kWh in the 2025 financial year. This represents a significant reduction in absolute energy consumption of 28.2% compared with the previous year. The fact that this development is also attributable to the sale of the Grüneberg production site on October 31, 2024 is demonstrated by the specific energy consumption, which remained virtually unchanged at 143.51 kWh per m³ of finished product in the 2025 financial year (2024: 142.98 kWh per m³ of finished product).

Overall, natural gas consumption fell significantly from 11,280,597 kWh (2024) to 6,685,206 kWh (2025), whilst heating oil consumption rose from 1,460,370 kWh (2024) to 1,954,770 kWh (2025). As heating oil consumption is calculated based on the quantities purchased, the volume varies depending on the time of purchase. In the 2025 financial year, a larger quantity of heating oil was purchased as a precautionary measure shortly before the turn of the year to cover the winter.

Absolute energy consumption at Group level

	2025	2024	2023	2015
Natural gas [kWh]	6,685,206	11,280,597	13,118,700	15,186,172
Heating oil [kWh]	1,954,770	1,460,370	2,526,000	2,226,590
Diesel [kWh]	1,707,930	1,764,280	1,819,800	3,216,150
Petrol [kWh]	364,890	517,399	456,357	72,496
Electricity [kWh] ¹⁾	4,688,293	6,472,283	6,981,902	9,287,972
District heating [kWh]	72,548	70,901	114,076	48,000
Total energy consumption [kWh]	15,473,637	21,565,830	25,016,835	30,037,380
Specific energy consumption [kWh/m ³]	143.51	142.98	153.58	147.64
Comparison to base year 2015 [%]	-2.8%	-3.2%	4.0%	Base year

¹⁾ To avoid double counting, the CHP unit's natural gas consumption is included in the overall energy consumption figures. The amount of electricity and heat generated by the unit itself is not included.

Energy generation

In addition to the photovoltaic systems described in detail in section Climate protection, we generate electricity using a natural gas-fired combined heat and power (CHP) plant. This efficient CHP plant achieves a higher overall efficiency compared to the combination of local heating and electricity supplied by the central power plant system. This is because the waste heat from electricity generation can be utilised to a large extent and locally. In addition to cost savings, this helps to avoid emissions in the long term. In the 2025 financial year, the existing CHP plant was replaced by a new, more efficient one.



In the reporting year, the CHP plant generated 213,457 kWh of electricity and 492,122 kWh of thermal energy. The thermal energy was used entirely for heating the buildings. In addition, 110,421 kWh of the electricity generated by the CHP plant was used for internal consumption. The remaining 103,036 kWh was fed into the grid. The PV systems fed 294,864 kWh of electricity into the grid. This energy fed into the grid is not included in the Group’s electricity consumption.

Fuel consumption

To reduce fuel consumption in production and logistics, we have largely replaced diesel forklifts with electric forklifts in recent years. As regards our company fleet, we are gradually switching from cars with internal combustion engines to electric vehicles. We therefore converted further vehicles during the reporting year and installed charging infrastructure at our Minden site. As at the balance sheet date, electric vehicles accounted for 12.7% of the company fleet. This is because the majority of the company fleet is used by field staff. To date, these colleagues have exhibited a driving profile that is sub-optimal for electric vehicles. Given the increasing range of electric vehicles, we plan to convert further company vehicles to electric models in the 2026 financial year.

Absolute fuel consumption at Group level

	2025	2024	2023	2015
Diesel [l]	170,793	176,428	181,980	321,615
Petrol [l]	39,662	56,239	49,604	7,880
Total fuel consumption [l]	210,455	232,667	231,584	329,495

Waste and reusable material produced

It is not possible to completely avoid the generation of waste in production. All waste and recyclable materials are carefully sorted on site using reusable containers, ensuring that materials are separated by type wherever possible. This enables recyclable materials to be fed into the recycling process and thus returned to the recycling cycle. This helps to conserve valuable resources derived from non-renewable materials. The proper disposal and recycling of recyclable materials is carried out by suitably qualified specialist companies.

During the reporting year, employee training sessions on waste separation were held. In addition, further measures were taken to improve the recycling of recyclable materials. For example, we have optimised waste separation and implemented measures to reduce incorrect sorting.

Our total waste and recyclable materials output fell significantly during the reporting year, from 1,715.9 metric tons (2024) to 845.6 metric tons (2025). The specific volume of waste and recyclables has also fallen significantly to 7.84 grams per litre of finished product (2024: 11.38 grams per litre of finished product). Although the year-on-year comparison is only of limited significance due to the sale of the production site in Grüneberg on October 31, 2024, the adjusted waste volume from the previous year and the specific waste volume per litre of finished product nevertheless show that we have been able to reduce our waste volume.



Absolute and specific amount of reusable material and waste produced

	2025	2024	2023	2015
Glass waste [t] ¹⁾	321.3	596.4	574.1	1,250.7
Paper & card [t] ¹⁾	74.8	146.0	154.6	560.0
Plastic [t] ¹⁾	76.1	53.6	48.0	603.3
Metal [t] ¹⁾	19.3	19.6	23.0	139.2
Waste wood [t] ³⁾	4.5	10.1	9.2	36.5
Compostable waste [t] ¹⁾	58.6	209.4	179.0	44.9
Hazardous waste [t] ²⁾	116.1	235.7	106.3	3.4
Other waste for recovery [t] ¹⁾	58.6	209.4	179.0	135.3
Other waste for disposal [t] ³⁾	116.1	235.7	106.3	172.7
Total quantity of waste and recyclable materials [t]	845.6	1,715.9	1,379.3	2,946.0
Quantity of waste and recyclable material per litre of finished product [g/l]	7.84	11.38	8.47	14.48
Recyclable waste per litre of finished product [g/l]	5.65	8.25	7.16	13.61
Waste for disposal per litre of finished product [g/l]	2.20	3.13	1.30	0.87

¹⁾ Waste redirected from disposal through recycling / reuse.

²⁾ Other hazardous waste directed to disposal.

³⁾ Disposal by incineration.



(5) Products

Products form the core offering of a company and are, at the same time, an effective lever for sustainability. Decisions regarding product design, choice of materials and procurement practices have a significant impact on environmental and social impacts throughout the entire value added chain.

The various specialist departments are responsible for the development, production, quality control and marketing of our products. For example, the Quality Management (QM) department or the QM Officer is responsible for product safety and quality. They must ensure that the requirements of the underlying standard are met, that the quality management system is continuously reviewed and that corrective measures are initiated where necessary. The review is carried out by applying the IFS Food quality standard.

(5.1) Products and packaging

Responsible product and packaging design has become increasingly important for a variety of reasons. Furthermore, we recognise that our products can have both positive and negative impacts on the environment and society. We are therefore committed to actively minimising negative impacts and promoting positive ones.

Packaging fulfils important functions such as product protection, transportability and the provision of information. At the same time, it has a significant environmental impact (raw material consumption, emissions, waste streams) . In the *Spirits* division, the glass bottle has been the predominant packaging material for many decades. However, restrictions on the use of glass containers — e.g. at public events — make it necessary to offer a comparatively small proportion of our product portfolio in PET miniature bottles. If disposed of properly, these can be returned to the recycling cycle. In the reporting year, the proportion of glass containers filled, measured against the total production volume in the *Spirits* segment, stood at 98.31%.

Development of packaging types in the Spirits segment ¹⁾

	2025	2024	2023
Glass containers	98.31 %	98.93 %	99.12 %
Other containers	1.69 %	1.07 %	0.88 %
Total	100.00 %	100.00 %	100.00 %

¹⁾ Based on litres produced.

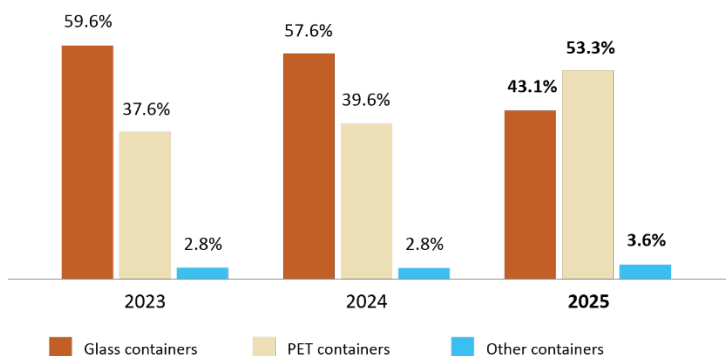
Owing to very heterogeneous customer and consumer wishes, we offer our products in the *Non-alcoholic Beverages* segment in a variety of packaging types. With a reusable container share of 98.77% (93.23% in the 2024 financial year), our focus is predominantly on reusable containers. Reusable glass bottles 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 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.

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

	2025	2024	2023
Reusable	98.77 %	93.23 %	92.11 %
Single-use	1.23 %	6.77 %	7.89 %
Total	100.00 %	100.00 %	100.00 %

Development of packaging types in the Non-alcoholic Beverages segment

Based on litres produced



In the area of PET bottles, a variety of single-use and reusable containers are used as packaging, e.g. PETCYCLE bottles, which on average consist of 75% recycled materials. During the reporting year, the proportion of glass fell from 57.63% (2024) to 43.06% (2025), whilst the proportion of PET bottles rose from 39.60% (2024) to 53.33% (2025). This is attributable to the sale of the Grüneberg production site on October 31, 2024 and of a regional water brand. In the *Spirits* segment, we regularly focus on packaging optimisation. During the reporting year, we examined in detail the outer packaging of various PET miniature bottles and explored the possibilities of eliminating plastic components or replacing them with paper.

In recent years, measures have been implemented to reduce material usage. By switching from solid board to corrugated board with lower grammages, we have achieved a significant reduction in material usage. In addition, we have reduced the number of colours used in outer packaging and have dispensed with finishing processes for selected outer packaging. This promotes the circular economy and offers the opportunity to standardise outer packaging, thereby saving recyclable materials and reducing waste. Furthermore, the use of packaging film in the *Spirits* segment has been significantly reduced, as optimising the production process has lowered the number of wraps. When sourcing bottles, we are increasingly using returnable plastic inserts instead of single-use cardboard inserts. These are returned to the retailer after use and reused. Together with bottle manufacturers, we have worked on reducing the weight of bottles. Depending on the bottle, a weight reduction of 10–20% has been achieved, thereby significantly reducing material usage and transport weight. In the *Non-alcoholic Beverages* segment, we use labels made from recycled material for the majority of glass bottles.

Contract bottling partnerships

We have contract bottling partnerships with external bottlers who manufacture and bottle products on our behalf and in accordance with our specifications. In the *Spirits* segment, contract bottling partners are responsible for bottling our products into cans.

Development of production volumes via contract bottling partners

	2025	2024	2023
Spirits			
Litres of finished product [l]	2,750,186	4,562,011	4,106,487
Fillings [units]	8,178,360	13,661,718	12,247,596
NAB			
Litres of finished product [l]	14,701,089	5,860,200	4,887,210
Fillings [units]	29,869,398	11,720,400	9,774,420
Total litres of finished product [l]	17,451,275	10,422,211	8,993,697
Total fillings [units]	38,047,758	25,382,118	22,022,016

In the *Non-alcoholic Beverages* segment, we work with contract bottling partners for the *Mio Mio* brand. This enables us to achieve nationwide distribution of *Mio Mio* products whilst reducing transport distances and CO2 emissions. The vast majority of this distribution takes place in reusable containers. As many European countries do not have a centralised returnable container system, small quantities of *Mio Mio* products are filled into single-use glass bottles for the export market. To tap into new sales channels, the 0.33-litre can was introduced as a new container for our *Mio Mio* brand during the reporting year. Although the introduction of the can increases the proportion of single-use packaging, the focus remains on the use of reusable containers.

Development of the proportion of returnable bottles among contract-bottled products in the Non-alcoholic Beverages segment ¹⁾

	2025	2024	2023
Reusable	80.29 %	98.91 %	100.00 %
Single-use	19.71 %	1.09 %	0.00 %
Total	100.00 %	100.00 %	100.00 %

¹⁾ Based on litres produced.

Citrocasa

In the *Fresh Juice Systems* division, sustainability means developing durable and efficient machines and continuing to implement the responsible approach to oranges under the *frutas naturales* brand. During the reporting year, preparations were made for the switch to reusable crates for orange deliveries. This will be implemented in the 2026 financial year. For bottles, we rely predominantly on rPET bottles – made from 100% recycled material. Only our Norwegian customers receive bottles made from virgin plastic. A key feature of our sustainability concept in connection with our range of juice oranges is the decision only to harvest fruits when they are fully ripe. Allowing our oranges to ripen fully on the trees means we can fully process their valuable vital substances. In addition, all oranges are left untreated after harvesting. By avoiding waxes and fungicides designed to prolong shelf life, we do not introduce these substances into the environment and avoid their consumption.

Responsible marketing

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

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

The Marketing Code of Conduct 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) Product security and quality

The focus of our business activities is, of course, on product safety and quality. We are constantly working to maintain and further develop our high quality standards in our production processes. For this reason, we apply the IFS Food (International Feature Standard Food) quality standard across all segments of the group. We were first certified in 2003 at our Minden site.

The aim of the annual certifications by recognised independent testing bodies is the continuous improvement of production processes, thereby ensuring the highest level of product safety and increasing the quality of value creation throughout the entire process chain.

In doing so, we not only ensure transparency and controlled safety, but also meet not only the requirements of our direct customers but also the end consumer's demand for food and beverages that are demonstrably safe, tested and of high quality.

At our plant in Minden, the annual IFS recertification took place in March 2025. The audit for the annual IFS recertification of the *Non-Alcoholic Beverages* division was carried out at the Haselünne site in November 2025. Both locations were inspected unannounced by the certification body TÜV-Süd and audited in accordance with IFS Version 8. The certification of the *Fresh Juice Systems* division in accordance with the IFS Broker Version 2 standard took place in November 2025.

ISO 9001

The *Fresh Juice Systems* division is certified not only to IFS Food but also to the ISO 9001:2015 quality management standard. This standard sets out the minimum requirements that must be met by a company's quality management system in order to ensure that product and service quality standards are upheld. Among other things, it serves to increase the transparency of operational processes and customer satisfaction, as well as to reduce error rates and associated costs. ISO 9001 is a process-oriented quality management system that puts all operational processes under scrutiny and identifies potential for optimisation. As with ISO 50001,

a continuous improvement process is implemented under the quality management standard. In June 2025, the surveillance audit for ISO 9001:2015 was successfully completed.

Research and development

During the 2025 financial year, the Group’s in-house research and development department worked on improving the quality and taste of existing spirits products and on developing innovative new products. In the 2025 financial year, 229 (177) recipes for spirits in the branded and private-label sectors were developed and evaluated. In the *Non-Alcoholic Beverages* segment, a total of 40 (44) recipes for new products and recipe optimisations for existing product lines were tested in the 2025 financial year and evaluated using appropriate sensory tests and market research. Research and development activities in the *Fresh Juice Systems* segment focused on a new generation of machines for the so-called Fantastic model series. Development was largely completed in 2025, and the machine is scheduled to be launched in early 2026.

(5.3) Responsible sourcing

Our suppliers have the greatest influence on sustainability issues within the value added chain. We are committed to responsible sourcing and aim to look beyond traditional considerations such as cost, quality and delivery times. For this reason, we are constantly working to give greater long-term consideration to ethical, labour, social and ecological issues within our supply chain.

We have identified the potential risks associated with the “Products” area as part of our ESG risk analysis. These include the impact of extreme weather events on our internal and external supply chains, negative environmental impacts linked to external supply chains, the effects of climate change and population growth on the availability of goods, as well as human rights violations and poor working conditions within the supply chain.

We maintain long-term business relationships with our suppliers based on mutual trust. We also have supply and quality assurance agreements in place with key suppliers, including provisions relating to sustainability. Furthermore, we place great emphasis on carefully selecting suppliers both domestically and internationally. To protect ourselves from becoming overly dependent on any single supplier, we source our raw materials from a wide range of suppliers.

Another tool for ensuring responsible sourcing is our Supplier Code of Conduct. The Supplier Code of Conduct forms part of our general purchasing terms and conditions and must therefore be strictly adhered to by all suppliers. Suppliers must ensure compliance with the minimum standards defined in the Supplier Code of Conduct in a verifiable manner, through appropriate measures, and must review this regularly. The Supplier Code of Conduct was updated during the reporting year. The Supplier Code of Conduct comprises eleven principles. These set out the minimum requirements regarding the living and working conditions of employees. The Supplier Code of Conduct is based on the ETI Base Code, the principles of the ILO (International Labour Organisation) and the ten principles of the UN Global Compact.

Breaches of the principles set out in our Supplier Code of Conduct can be reported directly to the Procurement department or via our digital whistleblowing system. Both internal and external individuals can use this system to report suspected breaches of the law and violations of our codes confidentially and, if they wish, anonymously.

Sedex Members Ethical Trade Audit

The Sedex Members Ethical Trade Audit (SMETA) is an audit standard based on the principles of the ETI Base Code and developed by the members of the SEDEX supplier platform. SEDEX itself is a global online platform of which the Berentzen Group is a member.

In the 2023 financial year, our Austrian site successfully underwent a re-audit in accordance with the Sedex Members Ethical Trade Audit. The core areas of the social audit were working conditions, 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 ensure that our high standards are met when sourcing fruit. For this reason, we require all fruit suppliers to hold current, valid certification in accordance with one of the recognised social standards, such as GRASP. Depending on the season and harvest cycle, the fruit is sourced from growing regions in southern Europe as well as from outside Europe. By requiring our suppliers to comply with and undergo audits pursuant to a social standard, we can ensure adherence to uniform social standards.

Business Partner-Screening

Against the backdrop of the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz, LkSG), we voluntarily decided to introduce a business partner screening process in the 2024 financial year. Although we do not fall within the scope of the LkSG, we are intrinsically motivated to protect human rights and environmental concerns. As part of the business partner screening process, we regularly carry out an abstract and concrete risk analysis, followed by the implementation of preventive and remedial measures.

In concrete terms, this means that all suppliers involved in direct procurement undergo an evidence-based risk assessment. A sustainability risk score is determined based on sector- and country-specific risks relating to the areas of the environment, labour and human rights, ethics and sustainable procurement. Taking specific procurement risks into account, a risk mapping of suppliers is carried out. Suppliers with a high risk score and high purchase volume are required to submit a social compliance audit or undergo a sustainability assessment. Depending on the outcome, the supplier is obliged to implement improvement measures.

As a matter of principle, we aim to work with our suppliers and business partners to find joint solutions to problems, as we are convinced that this is in our mutual interest. In critical cases, however, or where we become aware of specific breaches of the Supplier Code of Conduct, we reserve the right to terminate the business relationship or to commission a targeted social audit by a third party at the supplier's or business partner's premises.

(6) Annex

(6.1) About this report

This Sustainability Report concerning Berentzen-Gruppe Aktiengesellschaft and all its affiliated subsidiaries is our ninth 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 has been prepared in accordance with the GRI Standards. Furthermore, this report is guided by the ten principles of the UN Global Compact.

In March 2026, we published the [2025 Annual Report](#). Key figures and content from the Annual Report are therefore only reproduced in this Sustainability Report where they are essential for immediate understanding. To avoid excessive duplication, reference is generally made to the relevant page in the Annual Report where further information can be found.

The selection of content for this report is based on the areas of focus and material topics defined during the 2019 and 2024 financial years as part of the materiality analysis. As a result of the new materiality analysis, there have been changes to the material topics. Although the names of the material topics have changed compared with the previous year, the substantive topics – and thus also the information and data covered in this report – have remained virtually identical.

The Sustainability Report is published annually. For questions regarding the content of this Sustainability Report, please contact the heads of the Sustainability and Corporate Communications and Investor Relations departments. Their contact details can be found in the Company Information at the end 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. Some of our products are manufactured by cooperation partners. The activities and environmental impacts of our cooperation partners are not covered in this report. The volumes produced by cooperation partners are reported in the “Products and Packaging” section.

Data collection

Unless stated otherwise, the reporting period is the 2025 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 or presented at country level. 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, 2025. 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 2025. 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 2024 and 2023 financial years as well as 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. 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.

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. 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 in the 2024 financial year led to significant changes in production volumes and consumption data. This affects the comparability of these figures and also means that the year-on-year comparison 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 wastewater 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 wastewater produced is not significant, however. For example, the production of wastewater by our distribution company in Turkey accounts for less than 0.01% of the total wastewater 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.

(6.2) GRI content index

Berentzen-Gruppe Aktiengesellschaft reported the information cited in this GRI index for the period from January 1 to December 31, 2025 with reference to the GRI Standards.

GRI-Standard	Information	Reference	Comments
Universal Standards			
GRI 1: Foundation 2021			
GRI 2: General Disclosures 2021			
2-1	Organizational details	Company portrait Annual Report p. 18-21	
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; Annex	
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 p. 18-21	
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 p. 4	
2-10	Nomination and selection of the highest governance body	Sustainability management; Declaration on Corporate Governance p. 4	
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	

→ [About this report](#) → [GRI content index](#)

GRI-Standard	Information	Reference	Comments
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	Forward from the Executive Board	
2-23	Policy commitments	Sustainability strategy Sustainability management Compliance	
2-24	Embedding policy commitments	Sustainability management Compliance	
2-26	Mechanisms for seeking advice and raising concerns	Compliance ; 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	
3-2	List of material topics	Sustainability strategy	
Energy			
3-3	Management of material topics	Sustainability management ; Planet ; About this report	
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 307: Environmental Compliance 2016			
307-1	Non-compliance with environmental laws and regulations		No incidents were reported in the reporting year.
Climate			
3-3	Management of material topics	Sustainability management ; Planet ; About this report	
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	
Water			
3-3	Management of material topics	Sustainability management ; Planet ; About this report	
GRI 303: Water and Effluents 2018			

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GRI-Standard	Information	Reference	Comments
303-1	Interactions with water as a shared resource	Planet; Water	
303-3	Water withdrawal	Planet; Water	
303-5	Water consumption	Planet; Water	
Resource consumption			
3-3	Management of material topics	Sustainability management; Planet; Water; About this report	
GRI 301: Materials 2016			
301-3	Reclaimed products and their packaging materials	Products and packaging	
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	
Working conditions and work related rights of employees			
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	
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	Responsible sourcing	
GRI 408: Child Labour 2016			
408-1	Operations and suppliers at significant risk for incidents of child labour	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	
Working conditions of own workforce			
3-3	Management of material topics	Sustainability strategy Sustainability management; People; Employee retention and satisfaction Health and safety in the workplace	

→ [About this report](#) → [GRI content index](#)

GRI-Standard	Information	Reference	Comments
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.
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 review of compliance with human rights is conducted as part of the SMETA social audit. As a general rule, the audit is carried out every three years.

→ [About this report](#) → [GRI content index](#)

GRI-Standard	Information	Reference	Comments
Consumers' Personal Safety			
3-3	Management of material topics	Sustainability strategy; Sustainability management; Products; Product security and quality	
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.
Responsible Marketing Practices			
3-3	Management of material topics	Sustainability strategy; Sustainability management; Products; Product security and quality	
GRI 416: Customer Health and Safety 2016			
417-2	Incidents of non-compliance concerning the health and safety impacts of products and services		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.
Other important topics			
Economic Performance 2016			
3-3	Management of material topics	Declaration on Corporate Governance p. 4-12	
GRI 201: Economic Performance 2016			
201-1	Direct economic value generated and distributed	Annual Report p. 26-34	
Compliance			
3-3	Management of material topics	Sustainability management; Compliance	
GRI 205: Anti-corruption 2016			
205-3	Confirmed incidents of corruption and actions taken	Compliance	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	In the reporting period, there were no legal actions due to anti-competitive behaviour or violations of anti-trust or anti-monopoly laws.

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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.

Any trademarks and distinctive signs used within this report or protected by third parties are subject to the provisions of the relevant trademark law applicable as well as the rights of the registered owners. Berentzen-Gruppe Aktiengesellschaft shall retain the copyrights and reproduction rights for trademarks and other distinctive signs it has produced, unless otherwise explicitly agreed.

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.