

VSME Report

Organization	BBC Cellpack GmbH
Reporting year	2025
Standard	VSME
Contact Now	Germany, Head of QHSE Department, Tiengen

ESRS Code	Requirement	Disclosure
VSME B1	Basics for the creation	
B1-24.	The company states the following:	
B1-24. (a)	which of the following options it has chosen: i.OPTION A: Basic model (exclusive); or ii. OPTION B: Basic module and additional module	Option B
B1-24. (b)	whether the company has omitted information because it is classified or confidential information (see point 19 above) and, if so, what information it is;	We didn't leave out any disclosure
B1-24. (c)	whether the sustainability report was prepared on an individual basis (i.e. the report is limited to information about the company) or on a consolidated basis (i.e. the report contains information about the company and its subsidiaries);	The report is prepared on an individual basis and only reflects BBC Cellpack GmbH in Germany
B1-24. (d) - Completely omitted	in the case of a consolidated sustainability report, a list of the subsidiaries included in the report with their registered address;	Reason for injunctive relief: Not relevant Other reason
B1-24. (e)	the following information:	
B1-24. (e).i.	Legal form of the company,	BBC Cellpack GmbH is a limited liability company
B1-24. (e).ii.	NACE code(s) for the classification of economic activities,	NACE code: C27.33
B1-24. (e).iii.	Total assets (total assets in monetary units),	KPIs: Total assets: €48,490,722.5
B1-24. (e).iv.	Revenue (in monetary units),	KPIs: Total sales: 71.524.733,98 €
B1-24. (e).v.	Number of employees as number of persons or in full-time equivalents,	KPIs: Total number of employees: 229 #
B1-24. (e).vi.	country of main business activity and location of the main asset(s),	BBC Cellpack GmbH has its registered office in Germany in D-79761 Waldshut-Tiengen [Location 1]. It is also home to one of the production plants, the administration, the headquarters of the management and a development department. The second German location is located in D-01454 Radeberg near Dresden [location 2]. Another production plant and a development department are located there.
B1-24. (e).vii.	Geolocation of sites that the company owns, leases or manages.	<u>The geocoordinates (WGS84) of the address [Location 1 in Germany]:</u> Carl-Zeiss-Straße 20, 79761 Waldshut-Tiengen, Germany read: • Latitude: 47.62513 • Longitude: 8.260088 <u>The geocoordinates (WGS84) for the address [Location 2 in Germany]:</u> Carl-Eschebach-Straße 11, 01454 Radeberg, Germany read: • Latitude: 51.111790 • Longitude: 13.914260
B1-25.	If the company has received a sustainability certification or seal, these certificates or seals must be briefly described (if relevant, indicating the issuer of the certification or seal, the date and the rating grade).	BBC Cellpack GmbH has the following ISO certificates with ESG relevance: • ISO 14001:2015 valid until 04.02.2027 [Exhibitor DNV] • ISO 50001:2018 valid until 03.02.2028 [Exhibitor DNV] • ISO 45001:2018 valid until 07.05.2028 [Exhibitor DNV] Furthermore, Ecovadis has a Sustainability Rating "Bronze" with a score of 71/100, valid until 13.01.2027 Furthermore, there are 22 assessments deposited with Integrity Next, all of which are green.
VSME B2	Practices, policies and future initiatives for the transition to a more sustainable economy	
B2-26.	If the company has implemented specific procedures, policies or future initiatives for the transition to a more sustainable economy, this must be indicated. The company must indicate whether it wants to	
B2-26. (a)	procedures. Practices in this context may include, for example, efforts to reduce the company's water and electricity consumption, reduce greenhouse gas emissions (hereinafter also referred to as 'GHG emissions') or prevent pollution,	Environment: Ongoing energy management measures based on ISO 50001 are being implemented

as well as initiatives to improve product safety, ongoing measures to improve working conditions and equal treatment in the workplace, training for the company's workforce in the field of sustainability and partnerships related to sustainability projects;

- When renewing machines and buying new ones, energy-saving models are necessarily purchased
- New e-cars, target one per year, for the vehicle pool used
- Acquisition of a new PV system in Radeberg at the end of 2023 was realized, system in operation
- The requirements of the CSDDD have been assessed and are taken into account in the Supplier Selection Guideline, but we are not legally within the scope of this regulation
- We promote the commuting of employees by bike by participating in Job Rad
- Reduce Scope 3 emissions when commuting employees by regulating mobile working at all workplaces that allow it
- Employer's subsidy for the job ticket as an incentive to use public transport
- Offer for all employees to charge their hybrid or e-car free of charge on the company premises, 4 existing charging stations in Tiengen (expansion by another 6 planned charging stations in Tiengen under review, as well as 4 charging stations for Radeberg planned for 2026)
- Globally introduced "Modern Workplace" IT concept to reduce travel, based on MS Office 365 products and mandatory use of MS TEAMS as the primary communication platform
- Photovoltaics on the roofs of both locations have already been implemented as far as statically possible, expansion of the system in Radeberg has taken place in 2024

All of the measures mentioned will be handled by resources provided by the management in the affected departments. The overall coordination and measures as well as KPI tracking is carried out by QHSE on behalf of the managing director.

Social Issues:

- In order to maintain the health and performance of our employees for as long as possible, we as an employer offer various services and strive to continuously expand our range of occupational health management. As an employer, we can create certain framework conditions. However, the success of occupational health management requires the personal responsibility of each individual and the willingness to participate in these issues.
- In addition to physical stress, psychological stress is increasing significantly. To this end, training was held in 2024 for all managers on how to recognise signs of overload and mental illness. We would also like to dedicate further measures of occupational health management to the topic of "mental health".
- Through the trusting dialogue with our experienced employees, we can transfer their retirement planning into our personnel planning at an early stage and thus ensure that knowledge is passed on to colleagues. We are pleased that we employ five employees who have already reached retirement age and are voluntarily working for BBC Cellpack GmbH beyond retirement. We are aware that working at retirement age only delays retirement from working life.
- Nevertheless, we are grateful for the willingness of our employees to apply and pass on their knowledge and experience. As an employer, we must succeed in motivating our employees to transfer their knowledge from their heads to digital forms such as knowledge databases, so that the experience is available to the entire organization.

Governance:

- Compliance management and the meaning and content of the Code of Conduct are presented once a year in a mandatory training course for every employee.

Environment:

- BBC Cellpack GmbH has drawn up an environmental management guideline in which the effects of production and products on the environment and climate and measures are regulated. The focus here is on minimizing the impact of both our production and our products on the environment, people and climate change.
- In 2024, Procurement has created a new guideline for supplier selection and evaluation, which sets out the requirements of the LKSG, the planned CSDDD and the requirements for sustainable supply chains in general. One focus is on reducing GHG emissions from the supply chain, but also on compliance with all other sustainability and ESG fields.

Social Issues:

B2-26. (b)

has policies on sustainability aspects, whether they are publicly available and whether it has separate environmental, social or governance policies applied to sustainability issues;

		● We have regulated the corporate guidelines in this regard in our CoC [Code of Conduct] of BBC Cellpack GmbH and these fields of action are at the same time an active part of our strategy and risk management process to ensure this. ● We monitor our supply chain, including our own area of action and responsibility, for which there is a guideline for the management of the LkSG, which defines comprehensive due diligence. We apply the procedure recommended in the "OECD DUE DILIGENCE GUIDANCE FOR RESPONSIBLE BUSINESS CONDUCT" of 2018. Governance: BBC Cellpack Electrical Products GmbH has described all relevant content on corporate culture and business conduct guidelines in detail in its Code of Conduct, which is accessible and known to all employees.
B2-26. (c)	future initiatives or forward-looking plans that are implemented on sustainability aspects;	Environment: Revision of the PLM process with regard to the requirements of climate change has been carried out (<i>mandatory examination of the necessity of safety, sustainability, CO2 footprint, life cycle assessment, circular economy relevance in the specifications and functional specifications of new products</i>) on the basis of the already approved guideline on environmental and climate protection. This will be the most important measure with regard to the decarbonization of our products, as they contain about 90% of the CO2 quantities generated in GHG Scope 3 through the raw materials and materials we purchase. This is intended to reduce the CO2 content in our products in the medium term, and this will also include nature-based approaches, e.g. the use of bio-based plastics. Other approaches include increasing the share of recycled material and increasing the use of green energy in the production of raw materials by suppliers. Social Issues: Further reduction of occupational accidents supported by successful ISO 45001 certification since 2025. Strengthening the company's market opportunities through measures for operational and product-related climate protection leads to job security.
B2-26. (d)	has set objectives against which the implementation of the Directives will be monitored and the progress made towards achieving them.	NEEDS TO BE REVISED WHEN ALL THE NUMBERS ARE AVAILABLE Environmental CO2 emissions: <u>Scope 1:</u> Base year 2022: 288 tonnes of CO2e Reporting year 2025: 262 tonnes of CO2e Target savings per year from the base year: By 2024, the target was -7.9%, from 2025 we must reduce the target to -3%/annum, as a rapid reduction in the next few years is no longer realistic in the medium term. Target for 2030: - 20% (Reduced in 2025 from -30% to -20%) <u>Scope 2:</u> Base year 2022: 449 tons of CO2e [Market Based] Reporting year 2025: 194 tonnes of CO2e [Market Based] Target savings per year from the base year: By 2024, the target was -7.9%, from 2025 we must reduce the target to -3%/annum, as a rapid reduction in the next few years is no longer realistic in the medium term. Target for 2030: - 20% (Reduced in 2025 from -30% to -20%) <u>Scope 3:</u> Base year 2022: 15120 tons of CO2e Reporting year 2025: 12587 tonnes of CO2e Target savings per year from the base year: By 2024, the target was -7.9%, from 2025 we must reduce the target to -3%/annum, as a rapid reduction in the next few years is no longer realistic in the medium term. Target for 2030: - - 20% (Reduced in 2025 from -30% to -20%) <i>The old target value of -7.9% corresponded to the SBti Science Based Targets for GHG emissions, which we chose as the target for all 3 categories [However, we were not certified by SBti]. This means that we currently have to postpone the goal of becoming climate-neutral by 2050. In particular, there is a lack of access to the supply chain in Scope 3</i> Environment [circular economy/waste]:

		<u>Tiengen location:</u> • Gradual reduction of the internal paper/cardboard volume by at least 10%. • Carry out at least 2 packaging optimizations per year on the supplier side. • Implement at least 1 packaging optimisation per year for relevant MS products with large/project customers. <u>Radeberg location:</u> • Gradual reduction of non-process waste by at least 10% in relation to the quantity produced. Concrete targets for further improvements in the circular design, consumption rate, minimization of non-renewable raw materials or, where possible, reversal of the depletion of stocks of renewable resources and waste management cannot yet be defined, as the new guidelines for sustainable product design and procurement described above must first be implemented by the end of 2025 and this will result in new R&D specifications and requirements and subsequently measures and Projects derived Social Issues: • Reduce the number of accidents at work • Increase awareness of health issues among the workforce; KPI: Reduce sick leave • Stabilization of staff turnover (unwanted fluctuation rate)	
B2-28.	If the company also reports under the add-on module, it supplements the information provided under B2 with the data points listed in C2.		
B2-79.	If the company is a cooperative, information can be provided on:		
B2-79. (a) - Completely omitted	the effective participation of workers, users or other interested parties or communities in governance,	Reason for injunctive relief: Not relevant for BBC Cellpack GmbH	Other reason
B2-79. (b) - Completely omitted	the financial investments in capital or assets of social economy institutions referred to in the Council Recommendation of 29 September 2023 (excluding donations and grants);	Reason for injunctive relief: Not relevant	Other reason
B2-79. (c) - Completely omitted	any restrictions on the distribution of profits related to the reciprocal nature or nature of the activities consisting of services of general economic interest (SGEIs).	Reason for injunctive relief: Not relevant for BBC Cellpack GmbH	Other reason
VSME B3	Energy and greenhouse gas emissions		
B3-29.	The company discloses its total energy consumption in MWh and disaggregates the information according to the table below if it can obtain the information necessary for such a breakdown:	KPIs: Total energy consumption: 2,162 MWh Power consumption: 1,747 MWh Electricity consumption after renewability: Ø Electricity consumption after renewability: Renewable energy: 1,009 MWh Electricity consumption after renewables: Non-renewable energy: 654 MWh Fuel consumption: 412 MWh Fuel consumption after renewability: Ø Fuel consumption after renewability: Renewable energy: 0 MWh Fuel consumption by renewable: Non-renewable energy: 0.41 MWh	
B3-30.	The Company reports its estimated gross greenhouse gas (GHG) emissions in tonnes of CO2 equivalent (tCO2eq) in accordance with the provisions of the GHG Protocol (Corporate Standard) (2004 version), including:	KPIs: Total GHG emissions (Scope 1 and Scope 2): 876 tCO2e	
B3-30. (a)	of Scope 1 greenhouse gas emissions in tCO2eq (from sources owned or controlled by the company);	KPIs: Total Scope 1 GHG emissions: 262 tCO2e	
B3-30. (b)	Location-based Scope 2 emissions in tCO2eq (i.e. emissions from the production of purchased energy such as electricity, heat, steam or cooling).	KPIs: Total Scope 2 GHG emissions (location-based): 614 tCO2e	
B3-31.	The company shall declare its greenhouse gas intensity, which shall be calculated by dividing the 'gross greenhouse gas (GHG) emissions' referred to in point 30 by the 'revenues (in monetary units)' referred to in point 24(e)(iv).	KPIs: GHG intensity (Scope 1 and Scope 2): 0 tCO2e/€	
VSME B6	Water		

B6-35.	The company reports its total water withdrawal, i.e. the amount of water that is introduced into the system boundaries of the organization (or plant); in addition, the company separately reports the amount of water withdrawn from sites in areas with high water stress.	We only use water in closed cooling circuits, it does not go into our products and is otherwise only used for drinking water and sanitary purposes, so our consumption is zero. We returned to the normal amount of water in 2025, after 2024, where the supply was almost twice as high due to a burst pipe, in which we had lost a larger amount of water locally. KPIs: Total water withdrawal: 3,476 m³ Total water withdrawal from water stress regions : 0 m³
B6-36.	If the company uses production processes with significant water consumption (e.g. thermal energy processes such as drying or electricity generation, production of goods, agricultural irrigation, etc.), it declares its water consumption, which is calculated as the difference between the withdrawal of water and the discharge of water from its production processes.	We do not consume water in the sense of the VSME logic KPIs: Total water discharges: 3,476 m³ Total water consumption: 0 m³
VSME B7 Resource use, circular economy and waste management		
B7-37.	The company indicates whether and, if so, how it applies the principles of the circular economy.	We are committed to the goals of the circular economy and have currently implemented the following measures: • Determination of waste key figures • Reduction of pack weights/volume • Increase the proportion of recycling in waste disposal • Waste or waste reduction We have created new guidelines for purchasing and product development (integrated into our burdens and specifications) that set the goal of a reduced CO2 content, a more sustainable material procurement through purchasing and, wherever technically possible, an ecologically improved product design for future products with the following requirements. In the medium to long term, this is the main lever for optimising resource use and the circular economy. The extent to which we can achieve optimizations here depends heavily on the technical evaluation until the end of 2025 and the PLM pilot projects or feasibility studies planned thereafter. The decisive factor in all measures is that they are technically suitable not to jeopardize the existing longevity of our products, some of which exceed 30 years. As a company, we do not extract any new, non-renewable resources in the course of our business activities and strive to reduce the use of such resources for the future where this is feasible within the scope of what is technically feasible. A sustainability manager for product-related sustainability has been hired. <u>This resource will guide and drive the following actions:</u> • Environmental Impact Assessment (LCA) and creation of Environmental Product Declarations (EPD) of selected products • Development of measures for product sustainability based on the LCAs/EPDs • Integration of product sustainability into the product development process <u>Our purchasing department tries to support this by taking the following measures:</u> • Noted purchase of renewable raw materials • Reduction of the purchase of petroleum-based raw materials • Increased purchase of raw materials and materials with a lower amount of CO2 in production where technically possible • Increased inflow of raw materials from manufacturing processes that use electricity from renewable energies • Selection of suppliers who actively reduce their CO2 balances Basically, we had to learn in the last 2 years that it is very difficult to intervene in our supply chains and we have not been able to realize our self-imposed goals here, there are also technical limits, especially with the aluminum we use for connectors. An increase in the quota of recycled aluminium has proven to be technically unsustainable.
B7-38.	The company states the following:	
B7-38. (a)	the total annual waste generated, broken down by type (non-hazardous and hazardous),	KPIs: Total waste volume: 204 t Amount of waste by hazard type: Ø Amount of waste by hazard type: Hazardous waste: 23 t Volume of waste by hazard type: Non-hazardous waste: 181 t
B7-38. (b)	the total annual amount of waste diverted for recycling or reuse,	KPIs: Amount of waste diverted for reuse or recycling: 79 t
B7-38. (c)	if the company is active in an economic sector with significant material flows (e.g. manufacturing, construction/construction,	KPIs: Mass flow rate of relevant materials used: 3,827 t

filling/packaging, etc.), the annual mass flow of the relevant materials used.

VSME B8	Workforce – General characteristics	
B8-39.	The company reports the number of employees as the number of people or in full-time equivalents to the following key figures:	KPIs: Total number of employees: 229 #
B8-39. (a)	type of employment contract (fixed-term or indefinite),	KPIs: Total number of employees by employment contract: Ø Total number of employees by employment contract: Fixed-term employees: 22 # Total number of employees by employment contract: Permanent employees: 207 #
B8-39. (b)	gender,	KPIs: Total number of employees by gender: Ø Total number of employees by gender : Male : 137 # Total number of employees by gender : Female: 92 # Total number of employees by gender : Others: 0 # Total number of employees by gender : N/A : 0 #
B8-39. (c)	Country of employment contract if the company operates in more than one country.	KPIs: Total number of employees by country: Ø Total number of employees by country : Germany: 229 #
VSME B9	Workforce - Health and safety	
B9-41.	The company states the following with regard to its employees:	
B9-41. (a)	the number and rate of reportable accidents at work ,	KPIs: Number of reportable accidents at work: 3 # Reportable occupational injury rate: 2.04%
B9-41. (b)	the number of deaths resulting from work-related injuries and work-related illnesses.	KPIs: Number of deaths due to work-related injuries and illnesses : 0 #
VSME B10	Workforce – Remuneration, Collective Bargaining and Training	
B10-42.	The company states the following:	
B10-42. (a)	whether employees receive remuneration at least equal to the minimum wage applicable in the country to which the report relates, as determined directly by the national minimum wage law or in a collective agreement;	BBC Cellpack GmbH is not bound by collective bargaining. In all cases, we pay the statutory minimum wage in Germany and otherwise orient ourselves to the wage level of comparable companies in the region.
B10-42. (c)	the percentage of employees covered by collective agreements,	KPIs: Proportion of employees covered by collective agreements: 0%
VSME B11	Convictions and fines for corruption and bribery	
B11-43.	If convictions or fines were imposed for violations of anti-corruption and bribery legislation during the reporting period, the company reports the number of convictions or the total amount of fines.	There were no incidents KPIs: Number of convictions for corruption/bribery offences: 0 # Fines for corruption/bribery violations: €0
VSME C1	Strategy: Business Model and Sustainability – Related Initiatives	
C1-47.	The Company specifies the core elements of its business model and strategy, which includes:	
C1-47. (a)	a description of significant groups of products and/or services offered,	For over 50 years, BBC Cellpack Electrical Products GmbH has been producing and developing cable accessories and accessories for low and medium voltage up to 42 kV. Our broad product portfolio includes shrink, cast resin, gel and plug-in technology as well as an extensive range of accessories. With innovative processes and the highest quality standards, our company has been shaping the global market for many years. We have been part of the Swiss BBC Group since 2003 and benefit from the know-how and network of a globally active group of companies. Our production sites are certified according to ISO 9001, ISO 14001, ISO 45001 and ISO 50001. With active, results-oriented environmental and energy management, we are able to successfully achieve environmental, energy and sustainability goals. We successfully completed the new ISO 45001 certification at the beginning of 2025.

		Our products contribute to the energy transition due to their very high durability of up to 30 years and more when used in energy grids. We are constantly working to improve the environmental compatibility of our production and our products. We sell products in the low voltage (LV) and medium voltage (MV) range and voltage-independent components such as: • Cast resin sets (LV/MV) • Heat shrink sets (LV/MV) • Gel sets (LV) • Plug sets (MV) • Sliding sets (MV) • Casting resin and gel potting compounds • Heat shrink components • Connection technology • Electrical installation accessories At the Radeberg site, plugs, components and slide-on fittings for MV are manufactured and assembled There are also products for connection technology and electrical installation accessories that are purchased and distributed by us There are 9 sales offices and 94 sales partners worldwide, whereby the sales offices are not consolidated in the GmbH, but through the Swiss Behr Bircher Cellpack BBC AG, of which we are a subsidiary.
C1-47. (b)	a description of the significant market(s) in which the company operates (e.g. B2B, wholesale, retail, countries);	We serve the market segments of electrical wholesale, utilities, utilities, industry and installers in Germany, Europe and other parts of the world such as the Middle East, Asia and Africa.
C1-47. (c)	a description of the essential business relationships (e.g. key suppliers, customers, sales channels),	We produce products of the highest product quality for our customers, mainly in the B2B business, but also for end users, with user-friendly and practical installation as well as reliable functional reliability such as: • Cable connection systems for energy suppliers • Specific solutions for our customers in the industry • For electrical wholesalers and specialist dealers, wide range of cable accessories for low and medium voltage, including service support/training • System solutions for electricians and technicians • Cable accessories and connection systems Customers receive products with a service life of up to more than 30 years, which are essential for the use of these products, e.g. in power grids. We have a very broad base of suppliers, both in Germany and Switzerland as well as internationally, who supply us with the raw materials and materials described above. We manufacture a large part of our value creation, in particular cable connection systems, cable accessories and other connection systems, in-house at our two German locations. Our products are sold directly through our market organisations, e.g. to utilities (energy suppliers, municipal utilities) as direct customers and to a large extent via wholesalers in the countries we supply, with whom we maintain close contact.
C1-47. (d)	if the strategy contains key elements that affect or influence sustainability aspects, a brief description of these core elements.	Mission Statement and Values As a company, we have a responsibility towards people, society, the economy and the environment. We are aware of this responsibility and place our sustainable actions in the context of society, ecology and economy, based on the principles of economic success, as well as respectful and responsible treatment of people, the environment and resources. As part of the BBC Group, we are built on four fundamental values and implement the Group's way of working and thinking as a guideline for our own actions and joint progress: Teamwork, integrity, courage and commitment serve as the basis of our entrepreneurial thinking and actions. Strategic goals: Our strategic goals with regard to the 17 SDG goals [Sustainable Development Goals] of the United Nations for sustainable development, derived from the corporate mission statement and our values, apply globally to all products, markets and customers equally as follows: <u>SDG3, SDG5 and SDG8</u> We are actively committed to health and well-being, gender equality and decent work while growing the economy, and we are actively implementing this in our business and supply chains. We have regulated the corporate guidelines in this regard in our CoC [Code of Conduct] of BBC Cellpack GmbH and these fields of action are at the same time an active part of our strategy and risk management process to ensure this. <u>SDG7, SDG9</u> With all our products, we actively support the transition to renewable energies and power grids and consumers designed for them

SDG12

We are aware of the negative impact of our products in terms of resource consumption and environmental pollution caused by waste and aim to reduce resource consumption in the future when developing new products, especially for non-renewable resources, by using circular economy criteria.

SDG13

At the same time, we are aware of the negative impact of our products in terms of CO2 consumption and environmental impact and strive for a continuous reduction of CO2 in production, transport and supply chain as well as a reduction in material use and waste through our ESG strategy

The Code of Conduct of BBC Cellpack GmbH as the basis of these efforts in the abbreviated overview, it applies equally globally to our actions:

I. Principles and scope

- We at BBC Cellpack GmbH have made it our mission to develop and market innovative products and solutions with high practical value for and with our customers in order to make our customers even more successful.
- At the same time, we are laying the foundation for continuous, profitable growth and a sustainable, long-term increase in the value of BBC Cellpack GmbH in order to secure the company for future generations. We base our actions on personal responsibility, sincerity, loyalty and respect for our employees, fellow human beings and the environment. Managers have a decisive responsibility here.

II. Respect for human rights

- BBC Cellpack GmbH respects internationally recognised human rights and is guided by the United Nations Guiding Principles on Business and Human Rights.
- BBC Cellpack GmbH rejects all forms of discrimination in employment and occupation, slavery, child labour, threats against human rights defenders and other human rights violations. In addition, BBC Cellpack GmbH attaches particular importance to the protection of fundamental rights in the workplace.

III. Behavioral Requirements and Expectations

- Trust through honest and orderly corporate governance – a personal challenge and the result of joint efforts
- Respectful interaction with each other – non-discrimination – development according to performance and potential
- Protection of personal data and confidential information – requests for information from public authorities
- Protection of company assets
- Protection of the environment and its natural resources
- Safety and protection of the health of our employees
- Personal conflicts of interest
- No conflicts of interest with customers, suppliers, cooperation partners or other business partners
- Protection of competition
- No tolerance for corruption, special caution towards civil servants
- Anti-Money Laundering and Countering the Financing of Terrorism
- No funding for political activities
- Gifts, business lunches and events
- Donations and sponsorship

Communication with customers, other business partners and the public as well as in social networks

VSME C2	Describe the procedures, policies and future initiatives for the transition to a more sustainable economy	
C2-48.	If the company has put in place specific procedures, policies or future initiatives for the transition to a more sustainable economy, which it has already indicated in the basic module under B2, these should be briefly described. The undertaking may use the template set out in point 149 of Annex II for this purpose.	We have already carried out a double materiality according to ESRS, which then resulted in the following overall evaluation of the various fields of action. For BBC Cellpack GmbH, the following fields of action are essential if the ESRS requirements are followed: • Greenhouse Gas Emissions & Climate (E1) • Energy Mix & Intensity (E1) • Value Chain & Supplier Management (E5) • Circular Economy, Materials & Waste (E5) • Health, Safety & Wellbeing (S1) • Equality, Diversity & Inclusion (S1) • Employees, Training & Workers' Rights (S1) • Impact on Communities and Dialogue (S3) • Business Ethics & Whistleblowing Systems (G1) • Corporate Governance & Risk Management (G1) We take these fields of action into account in our corporate strategy and include them in sustainability reporting. <u>As already described in B2, we use the following guidelines to achieve the goals in our main fields of action:</u> Environment:

		• BBC Cellpack GmbH has drawn up an environmental management guideline in which the effects of production and products on the environment and climate and measures are regulated. The focus here is on minimizing the impact of both our production and our products on the environment, people and climate change. • In 2024, Procurement has created a new guideline for supplier selection and evaluation, which sets out the requirements of the LKSG, the planned CSDDD and the requirements for sustainable supply chains in general. One focus is on reducing GHG emissions from the supply chain, but also on compliance with all other sustainability and ESG fields. It has become clear that we have to expect slower progress than originally planned Social Issues: • We have regulated the corporate guidelines in this regard in our CoC [Code of Conduct] of BBC Cellpack GmbH and these fields of action are at the same time an active part of our strategy and risk management process to ensure this. • We monitor our supply chain, including our own area of action and responsibility, for which there is a guideline for the management of the LkSG, which defines comprehensive due diligence. We apply the procedure recommended in the "OECD DUE DILIGENCE GUIDANCE FOR RESPONSIBLE BUSINESS CONDUCT" of 2018. Governance: • BBC Cellpack Electrical Products GmbH has described all relevant content on corporate culture and business conduct guidelines in detail in its Code of Conduct, which is accessible and known to all employees.
C2-49.	The company can specify the highest level of personnel responsible for implementing the guidelines, if there are stipulations in the company.	• ESG issues, the associated risk management and the results and reporting of sustainability issues are part of the annual management review of the integrated management system by the Executive Board and the Managing Director. • On the basis of the management review, measures are defined for all risks arising from ESG issues and processed in the following year in order to mitigate the risks. These measures are processed in the responsible departments, which report to the management. All measures are subject to regular reviews by the management. • ESG topics, information and fields of action that have been identified as part of the risk management process or that show deviations in the management review are reported to the Board of Directors within the framework of the Strategic Coordination and Reporting of the Board of Directors. In particular, all investment decisions are always reviewed for their sustainability aspects, both in terms of environmental impact and potential for energy saving or energy efficiency enhancement in the production area.
C2-52.	If the entity chooses to disclose this parameter, it should refer to the 15 types of Scope 3 greenhouse gas emissions listed in the GHG Protocol Enterprise Standard and explained in the GHG Protocol Accounting and Reporting Standard for the Business Value Chain (Scope 3). If the company reports its Scope 3 greenhouse gas emissions, it includes the Scope 3 categories that it classifies as significant (in accordance with the Scope 3 Accounting and Reporting Standard for the Corporate Value Chain (Scope 3)) based on its own assessment. For further guidance on specific calculation methods for each category, companies can refer to the Technical Guidance for Calculating Scope 3 Emissions.	KPIs: Total GHG emissions (Scope 1, Scope 2 and Scope 3): 262 tCO₂e Scope 3 - Total Scope 3 GHG emissions: 12,587 tCO₂e Scope 3.1 - Purchased goods and services: 10,034 tCO₂e Scope 3.2 - Capital goods: 88 tCO₂e Scope 3.3 - Energy and fuel-related activities: 0 tCO₂e Scope 3.4 - Upstream transport and distribution: 323 tCO₂e Scope 3.5 - Waste: 337.5 tCO₂e Scope 3.6 - Business travel: 114 tCO₂e Scope 3.7 - Commuting: 146 tCO₂e Scope 3.8 - Rented or leased property, plant and equipment: 0 tCO₂e Scope 3.9 - Downstream transport and distribution: 1,545 tCO₂e Scope 3.11 - Use/use of products sold: 0 tCO₂e Scope 3.10 - Processing of sold products: 0 tCO₂e Scope 3.12 - End-of-Life Treatment of products sold: 0 tCO₂e Scope 3.13 - Rented or leased property, plant and equipment: 0 tCO₂e Scope 3.14 - Deductible: 0 tCO₂e Scope 3.15 - Investments: 0 tCO₂e GHG intensity (Scope 1, Scope 2 and Scope 3): 0 tCO₂e/€
C2-53.	If the entity provides company-specific information about its Scope 3 emissions when reporting on its Scope 1 and Scope 2 emissions, it will provide this information together with the information to be disclosed under B3 – Energy and greenhouse gas emissions.	See B3
VSME C3	GHG reduction targets and transition for climate protection	
C3-54.	If the company has set targets for reducing GHG emissions, it gives these in absolute values for Scope 1 and Scope 2 emissions. In line with paragraphs 50 to 53 and to the extent that the company has set targets to reduce Scope 3 emissions, it also sets targets for its significant Scope 3 categories. Specifically, it states the following:	
C3-54. (a)	the target year and the target value set for it,	We have defined the following goals for the target year 2030: Environmental CO2 emissions: Scope 1: Base year 2022: 288 tonnes of CO₂e

		Reporting year 2025: 262 tonnes of CO₂e Target savings per year from the base year: -3% Target for 2030: - 20% <u>Scope 2:</u> Base year 2022: 449 tons of CO₂e [Market Based] Reporting year 2025: 194 tonnes of CO₂e [Market Based] Target savings per year from the base year: -3% Target for 2030: - 20% <u>Scope 3:</u> Base year 2022: 15120 tons of CO₂e Reporting year 2025: 12587 tonnes of CO₂e Target savings per year from the base year: -3% Target for 2030: - 20% We had to revise the annual reduction targets and the 2020 target.
C3-54. (b)	the base year and the reference value for the base year,	The base year here is 2022, as can be seen in the table above
C3-54. (c)	the units used for the objectives,	We measure tons of CO ₂ e or represent the reduction in %
C3-54. (d)	the proportion of Scope 1, Scope 2 and, if disclosed, Scope 3 emissions to which the target relates;	As can be seen from the table above, more than 90% of our emissions come from Scope 3, with CO ₂ coming from material purchasing. It has been shown that reducing this proportion of CO ₂ generated is far more difficult than originally assumed, especially when purchasing additional materials. It is difficult to access our supply chains and there are currently clear technical limits to the aluminium we purchase for connectors. According to the current status, the use of an increased quota of recycled aluminium is not possible.
C3-54. (e)	a list of the material measures that the company intends to implement in order to achieve its objectives.	• Since the main emissions at BBC Cellpack GmbH come from Scope 3, we have therefore expanded our supplier management policy accordingly to include requirements for our suppliers on the topic of sustainability, in particular targets for a lower CO₂ footprint. • We are working on a comprehensive evaluation by the end of 2026 as to whether and how we can additionally optimize products in terms of design in the medium and long term by further increasing the use of recycled materials or bio-based plastics. Unfortunately, we had to postpone this by 1 year due to resource shortages. • The results of this evaluation are imperative in order to define robust targets for Scope 3 GHG reduction. • From 2027 to 2028, pilot projects are planned in all areas to increase the proportion of bio-based and, where possible, recycled materials and thus sufficiently reduce the CO₂ content. Since it has already been shown that the leverage of using recycled aluminum for connectors is not possible, we have already had to lower our targets here. • For Scope 1 and Scope 2, we see the main lever in the purchase of green electricity, a conversion of our heating from gas from heat pump together with an energy-efficient renovation of the administrative buildings and an energy efficiency improvement of our machinery, which we are continuously pursuing as part of our ISO 50001 activities. • For 2025, a purchase of 100% green electricity in Tiengen was already contractually agreed, here we are at least in Tiengen at zero emissions from purchased electricity [market based]. • An additional purchase of green electricity in Radeberg is not possible until 2027 at the earliest.
VSME C4	Climate-related risks	
C4-57.	If the entity has identified climate-related hazards and climate-related transition events that result in climate-related risks to the entity on a gross basis, it will indicate the following:	
C4-57. (a)	a brief description of these climate-related hazards and climate-related transition events,	Transformation risks and resilience in relation to climate change: Guidelines and Laws Due to its functioning and certified Integrated Management System for the ISO standards 9001/14001/50001, BBC Cellpack GmbH has good prerequisites to comply with and comply with all upcoming, increasingly stringent guidelines and laws on climate change issues. Since we do not work in an energy-intensive sector and do not generate large Scope 1 and Scope 2 emissions ourselves or are on a good way to reduce them through existing measures and resources in such a way that we support the 1.5°C climate target, we see sufficient resilience here. Our products are not exposed to any recognizable risks, as they do not consume energy and are used in important applications such as energy grids that are growing as measures against climate change (wind power / photovoltaic power grid connection). Only the increasing pricing of GHG-relevant emissions represents a risk in the supply chain that has been identified.

	Technology Since our products themselves do not generate any emissions and we are already in the process of switching to more energy-efficient processes and machines in production and operate active energy management in accordance with ISO 50001, we do not see any major risks and a high level of resilience here. Market The main risk here, due to high GHG gas emissions, is rising raw material costs. This was recognized and the specifications for the PLM process and purchasing were defined accordingly so that the risk can be reduced accordingly in the following years in the short and medium term. We see a further risk in individual customer demands in the EU area for "completely sustainably manufactured products", we are currently analysing these demands, which will then be taken into account in future PLM planning for the following years. In principle, we see only minor market risks, but rather opportunities, as the need for our products in the growing power grids, which is necessary for the climate transition, is given worldwide and this has a positive effect on the sales and revenue situation, so there is a high level of resilience. Reputation The same applies here as with market, the reputation of our products is good as described in market, we as a company do not belong to a critical sector and our stakeholders demand increased sustainability for production and products from us, but we are able to meet these requirements. Accordingly, we do not see any reputational risks and a high level of resilience as a given. As a result of our resilience analysis, we do not see any risks for our business model and strategy in the short and medium term, so there is currently no need to change anything here due to climate change and its risks. Likewise, there are no recognizable assets and business activities that are at risk from these risks. We see BBC Cellpack GmbH as sufficiently resilient to the dangers and risks of climate change, as long as there are no social or economic crises due to climate change. Accordingly, we are doing everything we can to contribute to achieving the 1.5°C climate target ourselves. However, we have to realize that it is very difficult to penetrate our supply chains and are currently trying to achieve Scope 1 and Scope 2 targets in particular.
C4-57. (b)	how it has assessed the exposure and vulnerability of its assets, activities and value chain to these hazards and transition events; We have carried out a resilience analysis according to ESR5 E1 SBM3-19. Scope of resilience analysis In our resilience analysis with regard to direct physical hazards of climate change, we look at the two German sites where our entire production, administration and management are located. An assessment of these hazards with regard to our supply chain (suppliers) cannot be carried out because we lack the necessary information here. With regard to the resilience of our business model and the chosen business strategy, we look at all products and sales channels globally. Due to the high complexity of this topic, only one scenario was considered, the achievement of the 1.5 degree target. Risks (and opportunities) relevant to us were assessed as described in detail in the context of E2 ISO-1 description of the processes for identifying and assessing material climate-related impacts, risks and opportunities below. Since we use products that are largely installed in energy grids, we see the trend towards a lower-carbon and resilient economy as an opportunity for our business model because our products can increasingly support this change. At the same time, we have to critically assess our own energy consumption and mix, as rising energy costs in particular also pose a risk for us, less in our own production than in our supply chain, as we are highly affected by Scope 3 emissions in the purchased materials and raw materials if this leads to price increases. Our primary time horizon is the period up to 2030, only here can we sufficiently consider or determine the risks and opportunities and the derivable changes to our strategy. In our understanding, a resilience analysis beyond 2030 can only be carried out qualitatively with great uncertainties, as there are no concrete figures here and the climate scenario to be assumed is also exposed to very high risks. Accordingly, the measures mentioned and the necessary use of resources are defined with a focus on the next 2 following years and will be used to achieve the goals by 2030.

		For the period after 2030, the annual reassessment and definition must be made in the following years. The resilience analysis was prepared for the first time in 2023 and was reviewed in 2024. Results of the resilience analysis, including the results from the use of scenario analysis: When assessing the physical risks of climate change, we see the following risks or resilience against them: Temperature The production sites of BBC Cellpack GmbH are located in areas in Germany that are not climatically critical. Therefore, we assess the effects as low and the resilience as high, especially if the assumed climate scenario of limitation to 1.5C occurs. We also see a high level of resilience to higher temperature increases in the short and medium term. Wind The production sites of BBC Cellpack GmbH are located in areas in Germany that are not climatically critical. Therefore, we assess the effects as low and the resilience as high, especially if the assumed climate scenario of limitation to 1.5C occurs. Potentially very critical extreme wind incidents would be a danger, but since we have two production sites, we see the risk as controllable, we are not exposed to other companies in Germany as a business location. Water The Waldshut-Tiengen production site is located near the Rhine, just above the Swiss border. However, there is no designated flood area for our company premises, historically there are no critical floods. Potentially very critical extreme flood incidents would be a danger, but since we have two production sites, we see the risk as manageable, we are not exposed to other companies in Germany as a business location. There is a small meadow river near the Tiengen site, the Schlücht, which is already delimited by a flood wall, which is now to be reinforced by the responsible authorities in order to minimize a potential danger for future flood events towards the Tiengen industrial park. The data from "Geoportal.de" were used, and here too there are no critical data for flood events or heavy rainfall events at either location. We do not see any risk here, both production sites are located on the flat plain, not in the immediate vicinity of the river or coastal plain, and all erosion or degradation risks should not pose a risk to our operations, so we have a high level of resilience here
C4-57. (c)	the time horizons of any climate-related hazards and transition events identified;	As written above, we are currently only looking at the period up to 2030, especially in terms of measures
C4-57. (d)	whether it has taken measures to adapt to climate change in relation to climate-related hazards and transitional events.	• Since we use products that are largely installed in energy grids, we see the trend of transition to a lower-carbon and resilient economy as an opportunity for our business model, because our products can increasingly support this change. • In this context, we consider access to finance to be uncritical. We also do not see any risks in the reallocation, modernization or closure of our own assets. • At the same time, we must critically assess energy consumption and mix, as rising energy costs in particular also pose a risk for us, less in our own production than in our supply chain, as we are highly affected by Scope 3 emissions in the purchased materials and raw materials if this leads to price increases. • We do not consider an adjustment of our product portfolio to be critical, as we already support the expansion of new energy grids as described above. We also do not see any risk with regard to retraining our employees, especially in production. • What we will be working on more is reducing the amount of CO2 generated from our supply chain through material sourcing, which generates over 90% of our Scope 3 emissions. Likewise, an optimization of the materials from the supply chain with regard to ESRS E5 circular economy. However, we see the risk that a company like BBC Cellpack GmbH has only a little, possibly too little, grip on its entire supply chains. Therefore, we have had to reduce the targets for Scope 3 CO2 from material procurement in particular.
C4-58.	The company can indicate what adverse effects on its financial performance or its business activities could result from the climate-related risks in the short, medium or long term and whether it considers the risks to be high, medium or low.	We do not currently see any critical risks to our economic activities and products and, as a result, to our assets
VSME C5	Additional (general) characteristics of the labour force	
C5-59.	If the company has 50 employees or more, it may indicate the ratio of women to men at management level for the reporting period.	The ratio of women and men in management is one to three KPIs: Female-male ratio in management: 33%
C5-60.	If the company has 50 employees or more, it can indicate the number of self-employed persons who work exclusively for the company and do not have their	BBC Cellpack GmbH uses temporary workers to a small extent to buffer production peaks and has also temporarily commissioned external self-employed people in very small numbers, e.g. as interim managers

own staff and the number of temporary workers provided by companies that are primarily active in the field of "placement and leasing of workers".

KPIs:

Number of self-employed: 3 #

Number of temporary workers from staffing agencies: 13 #

VSME C6	Additional information about the company's workforce – Human rights policies and processes	
C6-61.	The company answers the following questions:	
C6-61. (a)	Does the company have a code of conduct or policies in place to respect human rights for its own workforce?	Yes, there is a "Code of Conduct" that is available on our website for external stakeholders and on the intranet for all employees
C6-61. (b)	If so, the following aspects are covered:	
C6-61. (b).i	Child labour	Yes, child labor is prohibited, even in our supply chain
C6-61. (b).ii	Forced labor	Yes, forced labor is prohibited, even in our supply chain
C6-61. (b).iii	Human trafficking	Yes, human trafficking is prohibited, even in our supply chain
C6-61. (b).iv	Discrimination	Yes, discrimination is prohibited, even in our supply chain
C6-61. (b).v	Accident prevention	Also described in the CoC, we are ISO 45001 certified
C6-61. (b).vi	Other?	The Code of Conduct of BBC Cellpack GmbH as the basis of these efforts in the abbreviated overview, it applies equally globally to our actions: ● I. Principles and scope of application We at BBC Cellpack GmbH have made it our mission to develop and market innovative products and solutions with high practical value for and with our customers in order to make our customers even more successful. ● At the same time, we are laying the foundation for continuous, profitable growth and a sustainable, long-term increase in the value of BBC Cellpack GmbH in order to secure the company for future generations. We base our actions on personal responsibility, sincerity, loyalty and respect for our employees, fellow human beings and the environment. Managers have a decisive responsibility here. II. Respect for human rights ● BBC Cellpack GmbH respects internationally recognised human rights and is guided by the United Nations Guiding Principles on Business and Human Rights. ● BBC Cellpack GmbH rejects all forms of discrimination in employment and occupation, slavery, child labour, threats against human rights defenders and other human rights violations. In addition, BBC Cellpack GmbH attaches particular importance to the protection of fundamental rights in the workplace. III. Behavioural requirements and expectations Trust through honest and regulated corporate governance – a personal challenge and the result of joint efforts ● Respectful interaction with each other – non-discrimination – development according to performance and potential ● Protection of personal data and confidential information – requests for information from public authorities ● Protection of company assets ● Protection of the environment and its natural resources ● Safety and protection of the health of our employees ● Personal conflicts of interest ● No conflicts of interest with customers, suppliers, cooperation partners or other business partners ● Protection of competition ● No tolerance for corruption, special caution towards civil servants ● Anti-Money Laundering and Countering the Financing of Terrorism ● No funding for political activities ● Gifts, business lunches and events ● Donations and sponsorship ● Communication with customers, other business partners and the public as well as in social networks
C6-61. (c)	Does the company have a procedure for dealing with complaints from its own employees ?	● Yes, there is a whistleblower policy. ● An external confidential reporting office is named in the Code of Conduct
VSME C7	Serious human rights-related incidents	
C7-62	The company answers the following questions:	

C7-62. (a)	Have there been any confirmed incidents among the company's workforce related to:		
C7-62. (a).i	Child labour	No, we don't know anything	
C7-62. (a).ii	Forced labor	No, we don't know anything	
C7-62. (a).iii	Human trafficking	No, we don't know anything	
C7-62. (a).iv	Discrimination	No, we don't know anything	
C7-62. (a).v	Other?	No, we don't know anything	
C7-62. (b) - Completely omitted	If so, the company can describe the actions taken to remedy the incidents listed.	Reason for injunctive relief: Not relevant	Other reason
C7-62. (c) - Completely omitted	Is the company aware of any confirmed incidents involving value chain workers, affected communities, consumers and end-users? If so, details must be provided.	Reason for injunctive relief: Not relevant	Other reason
VSME C9	Gender diversity in the management body		
C9	If the company has a management body, it indicates the numerical ratio of the sexes that exists there.	The Board of Directors of the Swiss parent company of BBC Cellpack GmbH is made up entirely of men KPIs: Gender diversity ratio in the governance body: 0%	