



girsberger

2025

Sustainability Report



Foreword from the Management

Sustainability requires consistent action throughout the entire value chain – from product development to the customer’s purchasing decision

Dear readers,

The economic, environmental, and social challenges of our time demonstrate that long-term business success is inextricably linked to responsible action. Sustainability has therefore been a central part of our corporate strategy for many years and shapes the sustainable development of our group as a guiding principle. In an environment characterized by climate change, resource scarcity, increasing geopolitical upheavals, and rising social expectations, we see sustainability not merely as a responsibility towards the environment and society but as a key factor in the long-term competitiveness of our group and we recognize the ongoing optimization of our business processes and the protection of the environment as our enduring commitment.

We are aware that sustainable development cannot be achieved by individual companies alone. Companies can and must take responsibility, drive innovation, and create the necessary framework conditions. However, lasting and effective change can only be achieved when the right goals are pursued collaboratively throughout the entire value chain. We are able to develop recyclable products, conserve resources, and offer sustainable alternatives. Yet these solutions can only realize their full potential if sustainability is recognized as genuine added value in investment and purchasing decisions, and if short-term economic considerations are not the sole deciding factor. After all, ensuring the greatest possible sustainability depends not only on product development, procurement and production, but also on every investment and purchasing decision made by customers. The transition to a more sustainable economy – which must be accelerated without delay – will only succeed if producers, suppliers, and customers take joint responsibility.

As a manufacturing company, we have a wide range of opportunities to actively influence our environmental footprint. That is why we are constantly working to make our processes even more resource-efficient, to further reduce emissions, and to embed circular principles even more firmly within our company. In doing so, our sustainability progress should be evident not only in the design of our new products and in our procurement, manufacturing and logistics processes but also in the other innovative services we offer our customers. A concrete example of this is Remanufacturing and Upcycling – an increasingly significant business unit for our group. We combine economic value creation with the principles of the circular economy and create solutions for the resource-efficient management of existing furniture stocks. Here, we put the circular economy into practice by refurbishing, modernizing, and adapting all kinds of used furniture to meet new usage requirements. In this way, we extend product lifecycles, conserve valuable resources, and provide our customers with sustainable alternatives to disposal and new purchases.

The growing demand for such solutions demonstrates that circular business models are becoming increasingly important and encourages us to further develop this business area in a targeted manner.

We have been reporting transparently on our sustainability progress for 16 years. From the 2024 financial year onwards, we will report annually, aligning ourselves as closely as possible with the European Sustainability Reporting Standards (ESRS). The report is a key component of our sustainability management as we view sustainability reporting under the CSRD not merely as a regulatory requirement but as a benchmark and, above all, as a driving force for consistently developing our sustainability strategy. We therefore report transparently and on an ongoing basis on our progress and objectives. In doing so, we aim to ensure that our economic success is achieved in a sustainable manner.

We remain committed to our sustainability goals: we are continuously reducing our resource consumption and emissions, strengthening circular value creation, and ensuring a safe, fair, and responsible working environment. As a signatory to the UN Global Compact, we adhere to internationally recognized principles and support their objectives.

We see profitability paired with sustainability as the only correct path for a business, one that we intend to continue with a sense of responsibility, determination, innovative strength, and, above all, together with all our suppliers and customers. For this, I would like to express my special thanks to you, our dedicated colleagues, our loyal customers, and our business partners and suppliers. Your input and your ongoing support form the basis of our shared progress.

Thank you very much for your trust in Girsberger, Mobimex and Boreal.

Danielle Quaile
CEO



Bützberg, June 2026

Facts & Figures

Certifications in Germany and Switzerland

ISO 14001

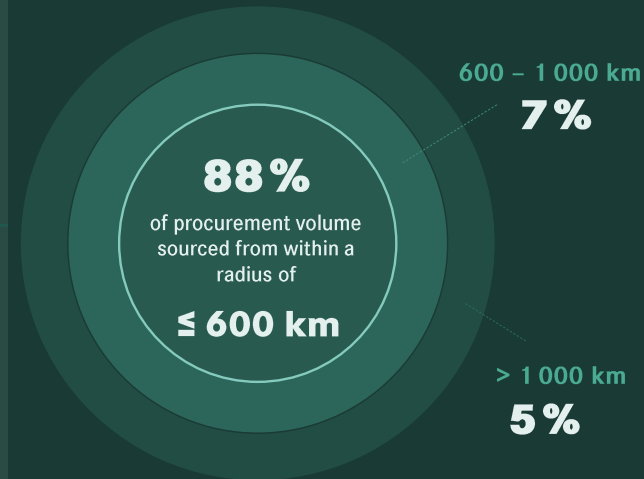
ISO 9001

5

material topics

20

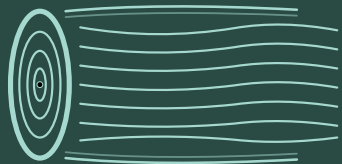
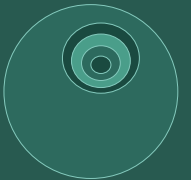
identified impacts, risks and opportunities



Incycle

German Sustainability Award

in the product category



Solid wood from European forests



-78%
Scope 2 reduction

across the entire Girsberger Group compared to the base year 2024



General Disclosures, Business Conduct

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Strategy, Business Model and Value Chain

Headquartered in Switzerland and with an international presence, the Girsberger Group is an independent, wholly family-owned company. As CEO of Girsberger Holding AG and representing the fifth generation of leadership, Danielle Quaile is responsible for the overall management of the group. The Girsberger Group focuses its business activities on the European market, particularly Switzerland, Germany, Austria, and the Benelux countries. At the same time, we maintain select business relationships in the Asian and American markets. Our holistic corporate management focuses on the following business areas:

- In the office sector, our portfolio includes high-quality seating solutions such as swivel and conference chairs, as well as lounge furniture. These are characterized by a strong commitment to quality and environmental awareness and meet the highest standards of form and function, materials, durability and craftsmanship – brought to life by **Girsberger Office**.
- In the residential context, our focus is on the centerpiece of every home: the dining table. To complement this, we produce customized seating and occasional furniture, crafted to order with a great deal of craftsmanship, passion, sophisticated design and innovative technology – brought to life by **Girsberger Home**.
- We design and produce customized furniture for specific projects based on designs by architects, interior designers, designers and artists – for a variety of applications such as office spaces, conference and meeting rooms, waiting areas, lounges, hotels, restaurants, theatres, concert halls and museums. The result is an uncompromising alignment with the project-specific requirements of a company or building – particularly in terms of branding, design, materials and function – brought to life by **Girsberger Customized Furniture**.
- Remanufacturing means preserving value. The focus is on the sustainable use of resources by faithfully restoring contract furniture, comprehensively refurbishing it and specifically extending its lifespan. Furthermore, we transform end-of-life furniture stocks through refurbishment and recyclable materials, upcycling into newly designed furniture. In doing so, we consistently focus on avoiding waste and creating innovative solutions for circular value creation – brought to life by **Girsberger Remanufacturing**.
- In the premium market segment, we offer exclusive, prestigious furniture for residential and contract spaces with an international focus and positioned entirely independently of the rest of the product portfolio – brought to life by **Zoom by Mobimex** and **Studio by Mobimex**.
- The portfolio is complemented by the development, production and export of furniture components, as well as the design of customized furniture for large-scale catering and office spaces – brought to life by **Boreal d.o.o.**
- Another key pillar is our in-house timber trading division, which specializes in the purchasing, sale, storage and finishing of solid wood. Thanks to our extensive expertise in round timber, we are able to select and source exceptional logs from across Europe – a service provided by **Girsberger Solid Wood**.



Strategy, Business Model and Value Chain

The group is organized into Girsberger Holding AG in Bützberg, Switzerland – with the manufacturing subsidiaries Girsberger AG in Bützberg and Girsberger GmbH in Endingen, Germany, which have further branches in France, the Benelux countries, and Austria. Mobimex AG in Seon, Switzerland has been wholly owned by Girsberger Holding AG since 2007. Boreal d.o.o. in Kraljevci, Serbia has been part of the group since 2016, with Girsberger Holding AG as the majority shareholder.

Since 1993, Girsberger Holding AG has held a 50 % stake in Tuna Girsberger Tic. AS in Silivri, Turkey. As a joint venture production facility, Tuna Girsberger Tic. AS manufactures office seating exclusively for distribution in Turkey and the Middle East.

Apart from Tuna Girsberger Tic. AS, this sustainability report covers the entire Girsberger Group and all its subsidiaries. Location-specific information relates to Girsberger AG, Girsberger Holding AG and Mobimex AG in Switzerland, as well as Girsberger GmbH in Germany and Boreal d.o.o. in Serbia.

None of our products or services are banned in any individual market. Furthermore, we are not active in the fossil fuels sector, nor in chemical production, the arms industry, or the tobacco industry.

Integrating Sustainable Progress into Our Strategy, Business Model and Value Chain

Girsberger has forged the relationship between tradition and transformation since 1889. We are continuing to develop our company in a value-conscious, dynamic, and profit-focused manner in order to retain our entrepreneurial freedom for the future.

We understand entrepreneurial freedom primarily as a responsibility. The responsibility to balance economic success, social fairness, and environmental protection with creativity, courage, and tenacity. How we embed sustainable progress internally with the help of policies and guiding principles is described in more detail in the [Business Conduct](#) chapter.

However, our understanding of sustainable progress does not end at the company's boundaries. We are consciously committed to going beyond our operational activities and embedding sustainability both internationally and locally. On a global level through our membership in the UN Global Compact, we are committed to its ten principles in the areas of human rights, labor standards, environmental protection, and anti-corruption. We also engage in local initiatives and partnerships that contribute to sustainable development, the strengthening of the social environment, and raising awareness of environmental and social issues.



- Included in the sustainability report
- Not included in the sustainability report



Commitment

Project Smaragd

As part of our contribution to environmental protection and the preservation of biodiversity, we have been supporting the Project “Smaragd” – known in the EU as Natura 2000 – since 2009. Natura 2000 is the world’s largest cross-border network of protected areas. It protects typical and endangered habitats, as well as animal and plant species in Europe. The Natura 2000 network currently comprises more than 27.000 protected areas and covers almost 20 % of the EU’s territory. In addition to our financial support, we also use this platform internally to raise awareness of environmental issues. Further information on this project can be found [here](#).

APECF

Since 2019, we have been involved with the French association APECF (Association pour la Promotion des Emplois du Chêne et des Feuillus Français), which is supported by the French government and brings together processors of French hardwoods. The goal of the association is to ensure the long-term availability of this resource and to maintain employment in this sector.

With this in mind, the association has taken on the task of promoting and implementing the ‘EU Transformation’ quality label. As an accredited company, we are committed to exporting the oak round timber purchased under this label exclusively to EU member states, Switzerland and the UK, and to processing the timber only within these borders. Each company is inspected at least once a year. During these inspections, the ecological reliability and traceability of the timber acquired through EU sales must be verifiably confirmed.

This strict set of rules ensures that the use and further processing of French oak roundwood are strictly controlled and managed in an environmentally responsible manner. This becomes even more important given that oak will remain a highly sought-after timber for the foreseeable future. Further information on this quality label can be found [here](#).

EcoVadis

To ensure continuous improvement and an objective assessment of our sustainability performance, we also have our sustainable progress externally assessed on an annual basis. The EcoVadis assessment serves as independent feedback, creates transparency for stakeholders, and helps us to systematically identify areas for improvement and implement them in a targeted manner. You can find the current medal including the recognition link [here](#).



Value Chain

Girsberger's subsidiaries and strategic business units are positioned at various points along the value chain.

With our own timber trading business, we are directly involved in raw material sourcing, as we procure our timber directly from forests across Europe. Selection and purchasing are carried out by our own on-site experts, who inspect every batch of timber for quality and origin. Through our storage facilities in Switzerland, Germany, France and Austria, we ensure the continuous availability of air- and kiln-dried timber. From there, we supply not only our own production sites but also joinery workshops, furniture manufacturers, and other woodworking businesses. Through this direct procurement structure and careful quality control, we guarantee that our timber is verifiably sourced from sustainable forestry and is used responsibly throughout the entire value chain.

For our Office and Home business units, as well as in our Customized Furniture unit, we source raw materials and semi-finished products from select suppliers. These materials are further processed in our own workshops – upholstery, sewing, joinery, paint shop – and assembled into high-quality furniture and fittings. Depending on the business unit, sales are directed at large B2B customers, public sector organizations, or specialist retailers. As a result, in these business areas we primarily assume the role of a processing and finishing manufacturer.

Production capacity is supplemented by Boreal d.o.o. in Serbia, which produces furniture and semi-finished products and supplies both to the Girsberger Group and external partners.

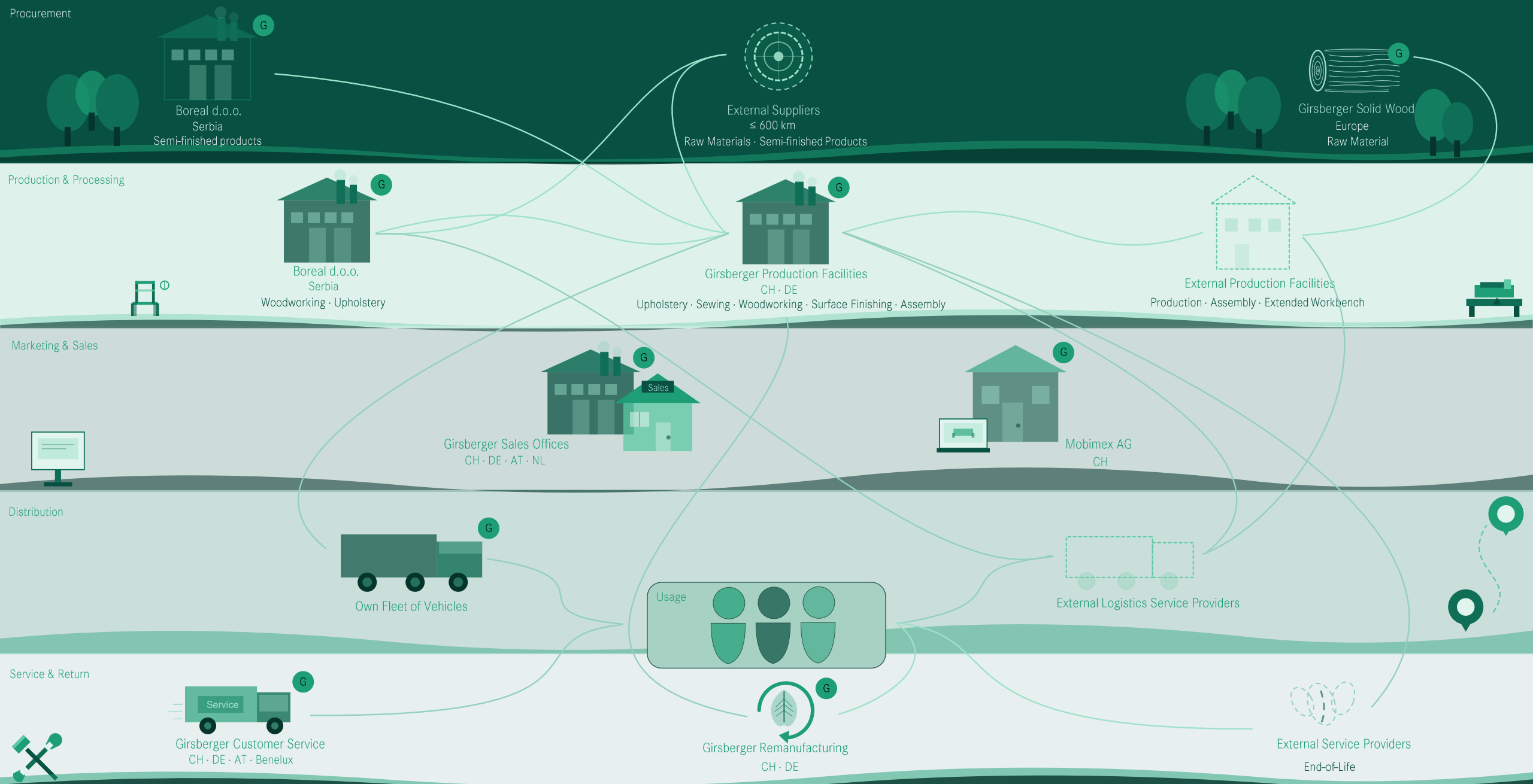
Mobimex is positioned along the value chain in the area of sales and marketing and is responsible for market development and direct sales. Materials are sourced from external suppliers with manufacturing taking place in our own or external production facilities. After-sales service and logistics are handled by Girsberger or an external service provider depending on the market.

We operate at a later stage of the value chain with our Remanufacturing business unit. Here, used furniture stock and recyclable materials are reconditioned, repaired, or repurposed into new furniture. By extending the service life and lifetime of this furniture stock, we actively contribute to closing material cycles and play a role in circular value creation.

Regardless of the business unit, we give preference – wherever possible and economically viable – to suppliers within a radius of around 600 km of our production sites. Currently, around 88 % of our procurement volume comes from this regional area; only about 5 % of materials are sourced from distances of over 1 000 km. In this way, we reduce transport costs, strengthen regional partnerships, and support the responsible management of our upstream and downstream value chains.

In addition, we offer customer service across all business units in Germany, Switzerland, Austria, and the Benelux countries to maximize the service life of our products.





G Part of the Girsberger Group

Material Flow

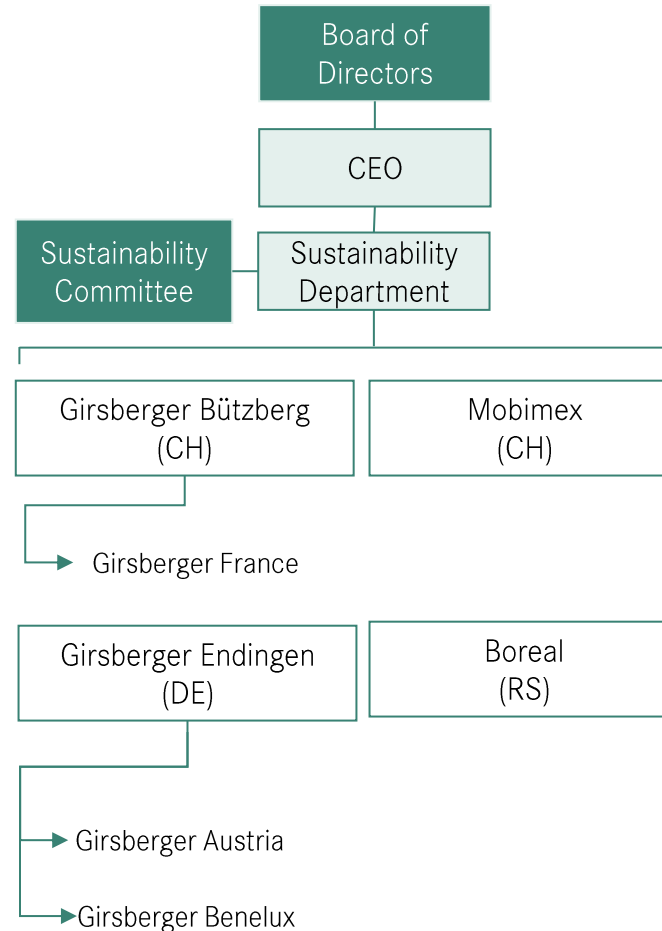
[Dashed Box] External Partner

The Role of the Administrative, Management, and Supervisory Bodies in Relation to Sustainability

The CEO and, subordinate to her, the central division heads of Girsberger Holding AG, as well as the managing directors of the subsidiaries, are responsible for the business strategy and operational management of the entire group. The CEO of Girsberger Holding AG reports to its Board of Directors. The CEO's reporting is supported by a detailed monthly reporting system. The position of Chairman of the Board of Directors must be held by an external individual, whilst the CEO does not sit on the Board of Directors.

The Board of Directors consists of the independent Chairman, Werner Schiesser, the two owners Jürg and Michael Girsberger, and Henning Schweizer, CEO of Girsberger GmbH, Germany. There are no written criteria for the composition of the Board of Directors of Girsberger Holding AG or the administrative and supervisory boards of the subsidiaries. However, these individuals must stand for re-election at the General and Shareholder Meeting each year.

Composition of the Board of Directors	Number	Percentage (%)
Independent	1	25.0
Male	4	100.0
Female	0	0.0



Employee representatives are present exclusively at the Swiss site. This staff delegation meets twice a year with the management to be actively involved in strategic and operational matters. The CEO of the Girsberger Group bears operational responsibility for the engagement process and ensures that the results obtained are integrated into the corporate strategy.

Responsibility for sustainability, including the analysis of actions and targets, lies with the sustainability manager, who reports directly to the Group CEO. The development and integration of sustainability concepts into the corporate strategy is defined in consultation between the sustainability manager, the CEO, and the Board of Directors.

A sustainability committee, comprising key personnel from HR, product development, and production, reviews existing impacts, opportunities, and risks on an annual basis and manages and monitors ongoing sustainability projects monthly.

The CEO is not a member of the committee, but findings and decisions are submitted to her for final approval. There are no formal diversity targets or set selection criteria for the committee. However, its composition is reviewed regularly and adjusted if necessary.

Sustainability training for all involved personnel is primarily provided by the sustainability manager. Should internal expertise prove insufficient, supplementary external training measures are utilized.



Statement on Due Diligence, Risk Management, and Internal Controls over Sustainability Reporting

Statement on Due Diligence

Key Elements	Sections in the Sustainability Report
Embedding due diligence in governance, strategy, and business model	Policies and targets related to business conduct (ESRS G 1-1, G1-2, GDR-P)
Engagement with relevant stakeholders	Stakeholder engagement (ESRS 2 IRO-1, SBM-2)
Identifying and assessing adverse impacts	DMA 2025 (Page 15,17, 19-21, ESRS 2 IRO-1)
Taking actions to address adverse impacts	Actions - Business conduct (ESRS G 1-2, GDR-A)
	Actions - Climate change (Page 28-29, ESRS E1-5, GDR-A)
	Actions - Circular economy (Page 38-39, ESRS E5-2, GDR-A)
	Actions - Own workforce (Page 50-51, ESRS S1-3, GDR-A)
Tracking the effectiveness of these measures	Actions - Consumers (Page 58-59, ESRS S4-3, GDR-A)
	Risk management (ESRS 2 GOV-4)

Risk Management and Internal Controls over Sustainability Reporting

Risks are a natural and integral part of our business activities, and the risk profile may change. Our aim is to monitor our risks regularly and reduce them to an acceptable level using a risk matrix.

Girsberger Holding AG has a central risk assessment system designed to identify risks at an early stage, assess them quantitatively, and take targeted actions to continually manage and minimize them. The system covers both strategic and operational risks. The Board of Directors oversees risk management and conducts a comprehensive risk assessment at least once a year to identify the most significant business, sustainability, and legal risks. At group level, our primary risks include electronic data processing, the failure of key suppliers, a decline in the market for office chairs, and the lack of suitable succession options for key positions. The identified risks are analyzed in terms of their probability of occurrence, potential loss and time-related factors, and documented in a central risk register. Where necessary, insurance policies are taken out for individual risks, or processes are defined to mitigate such risks and financially cushion potential losses.

Since 1995, our Girsberger companies in Bützberg, Switzerland and Endingen, Germany have had an ISO 9001-certified quality management system in place. Since 2007, this has been supplemented by a comprehensive environmental management system in accordance with ISO 14001. Compliance with these requirements is audited annually by an external, certified body.

We have integrated Mobimex AG in Seon, Switzerland and Boreal d.o.o. in Kraljevac, Serbia into our sustainability management system since 2023. ISO certifications and a structured sustainability management system are essential components of risk management and internal controls within the framework of sustainability reporting. They demonstrate effective control and management systems, support the early identification, monitoring and minimization of risks, and are also regularly audited by external bodies.

Risks associated with sustainability reporting may arise from the completeness and integrity of data, the accuracy of estimates, and the availability of data within our own operations and across the upstream and downstream value chain. As part of the identification of material topics through the double materiality assessment, corresponding risks were identified and discussed internally. During the reporting process, risks were highlighted, subsequently prioritized, and addressed according to their likelihood of occurrence and severity.

Actions to mitigate the risks described above include plausibility checks, the dual-control principle, liaising with relevant suppliers, third-party providers and other stakeholders, ensuring transparency in the supply chain, and the continuous monitoring and management of the project by the sustainability manager.



General Principles for the Preparation of the Sustainability Report

Framework

Our sustainability reporting is based on consolidated data, whereby the scope of consolidation applied corresponds to that of the annual financial statements. Where possible, we capture all relevant processes along the upstream and downstream value chain of the Girsberger Group.

The report was prepared in accordance with the ESRS data points issued by the European Financial Reporting Advisory Group; however, no guarantee can be given as to the completeness or exhaustive coverage of all requirements. At the time of revising the double materiality assessment, the simplified ESRS data points had not yet been published, which is why the methodology of the DMA is based on the original standard. The data points collected for this report are based on the simplified ESRS data points published in November 2025.

All data points reported under governance, environment, and social issues were classified as material in accordance with the revised double materiality assessment. Limitations in the data collection methodology are listed in the relevant chapter, where applicable.

Information on the basis of calculation and methodology for individual data points is described in the relevant section.

The report was drafted by the sustainability manager with contributions from internal experts. The statement was reviewed and approved by the CEO.

Key Estimates and Judgements

We must rely on assessments and estimates when reporting individual data points. Forward-looking statements are based on current assumptions, although actual developments may differ. The estimates and judgements used are reviewed regularly and adjusted where necessary. Changes to estimates are recognized in the period in which the relevant estimate is revised. The extent to which estimates and assumptions have actually been used is described in the relevant section.

Restatements and Adjustments

Depending on the subject matter and data basis, or in the event of incorrectly published data, we assess whether a restatement or recalculation of the data is required based on defined thresholds or new findings. In the event of restatements, we document precisely which data has been changed. No restatements or recalculations are required compared with the previous year.

Time Horizon

Throughout the report and in accordance with ESRS 1, §80, 'short term' is defined as a time horizon of up to one year, 'medium term' as a period of one to five years and 'long term' as a period of more than five years.

Phasing-in Options

We report voluntarily in accordance with ESRS standards and, for reasons of resource availability, make use of all phase-in options. However, we review annually whether additional disclosures from the phase-in options can be included in the report to continuously increase transparency.





Double Materiality Assessment 2025

To identify all sustainability dimensions that are relevant to us or our stakeholders due to our business model, we conducted an initial double materiality assessment (DMA) in 2024.

Following an external workshop on the CSRD and using the online CSR Tools platform, relevant impacts, opportunities, and risks were evaluated with the focus on the inside-out perspective. The financial aspect was only considered superficially. Against this backdrop, we critically reviewed the results and comprehensively revised this year's assessment. The revised methodology is more closely aligned with the defined approach in accordance with ESRS 1 (as of October 2025) and thus meets the materiality requirements of the CSRD even more precisely.

This year's analysis follows the principle of double materiality:

Inside-out Perspective (Impact Materiality):

- Assessment of the actual and potential positive and negative impacts that our actions have on the environment and society throughout the entire value chain.

Outside-in Perspective (Financial Materiality):

- Assessment of risks and opportunities that may influence our financial position.

Following the qualitative assessment, the quantitative assessment complements the process with measurable criteria to quantify material significance as objectively as possible.

Inside-out Perspective (Impact Materiality):

- **Scale:** Assessment of how severe the negative impact is – or how beneficial the positive impact is for people or the environment.
- **Scope:** Assessment of how far-reaching the negative or positive impacts are. For environmental impacts, we have defined scope as the extent of environmental damage or the geographical area affected. For impacts on people, we have assessed scope as the number of people affected.
- **Reversibility:** Assessment of whether and to what extent the negative impacts could be remedied.
- **Likelihood:** Assessment of the likelihood that a specific issue will actually occur within a defined timeframe.

Outside-in Perspective (Financial Materiality):

- **Financial Magnitude:** Assessment of how significant the financial impact that arises or could arise is.
- **Likelihood:** Assessment of the likelihood that a specific issue will actually occur within a defined period.



Spotlight: Stakeholder Engagement

As the double materiality assessment methodology aims to provide a holistic picture of all relevant sustainability issues, the views and expectations of our stakeholders are also systematically taken into account. We maintain an active dialogue with various stakeholder groups to understand their expectations, concerns, and perspectives and to incorporate these into business decisions.

In 2024, we conducted a survey among our largest customer group, specialist retailers. The aim was to gauge their perception of our sustainability efforts in the Office and Home business units and to identify areas for improvement. The results show that circular economy is of particular relevance to this stakeholder group.

The results of such surveys and the views of external stakeholders were presented and discussed in the 2025 assessment by internal representatives from production and product development, human resources, and sustainability.

	How involvement takes place	Purpose of engagement	Examples
Employees	<ul style="list-style-type: none"> Regular exchange on activities and operating results Annual performance reviews and appraisals by line managers Employee delegation (Switzerland) Informal interaction (leisure activities) 	<ul style="list-style-type: none"> Knowledge and professional expertise of our employees Motivation and loyalty to the company Promotion of entrepreneurial thinking 	<ul style="list-style-type: none"> Process optimization Improvement and action plans Results of employee and line manager reviews
Customers	<ul style="list-style-type: none"> Customer service and customer service technicians Regular dialogue and direct contact via field staff Sales-promoting and supportive activities Involvement in sustainability issues Customer events and retailer training 	<ul style="list-style-type: none"> Building trust Support in achieving customer goals Identifying our customers' needs and expectations 	<ul style="list-style-type: none"> Further development of our products/services Adaptation of marketing strategies Development of sales promotion materials Workshops on wood
Shareholders (owners) & Banks	<ul style="list-style-type: none"> Regular and direct dialogue Monthly reporting Board meetings four to six times a year Annual General Meeting 	<ul style="list-style-type: none"> Steer the company and exert significant influence on decisions Agree on sustainability strategy and targets Management's obligation to be accountable for its activities Increased transparency 	<ul style="list-style-type: none"> Annual Sustainability Report Annual financial report
Suppliers	<ul style="list-style-type: none"> Regular dialogue and direct contact Code of Conduct Surveys on sustainability topics 	<ul style="list-style-type: none"> Compliance with our Code of Conduct Promoting responsible procurement Addressing sustainability expectations collaboratively 	<ul style="list-style-type: none"> Code of Conduct Supplier assessment
Partners & Collaborations	<ul style="list-style-type: none"> Girsberger Holding AG's stake in Tuna Girsberger Tic. AS, Silivri, Turkey 	<ul style="list-style-type: none"> As a joint venture, we are committed to the commercial success of Tuna Girsberger 	<ul style="list-style-type: none"> Support for product development and sales promotion measures
Intermediaries (architects, designers, planners)	<ul style="list-style-type: none"> Regular dialogue Project-specific collaboration Design of concepts and prototypes 	<ul style="list-style-type: none"> Key partners in the Customized Furniture and Upcycling business units Promotion of recyclable products 	<ul style="list-style-type: none"> Long-standing relationships and collaborations



Double Materiality Assessment 2025 – Methodology and Approach

The process below transparently illustrates how we have analyzed our own business activities and identified sustainability issues as material.

1. The Basis: The content of the DMA 2025 was based on the previous year's DMA results, the core- and sub-topics in accordance with the European Sustainability Reporting Standards (ESRS Appendix A: List of topics), and a screening of relevant sustainability topics from companies in the furniture industry. At the same time, sustainability reports from selected suppliers and information from media reports were taken into account. To identify relevant topics along the upstream value chain, we also considered the results of the supplier risk analysis conducted in 2024.

2. The Initial Assessment: We analyzed existing impacts, opportunities and risks using the following questions in various workshops and, where necessary, removed, reworded, or supplemented them.

- Were both “inside-out” and “outside-in” perspectives consistently taken into account?
- Are there any obvious impacts, opportunities, or risks that have not yet been taken into account?
- Are the points listed actually positive or negative impacts?
- Were the perspectives of external stakeholders taken into account?
- Was the entire value chain considered?

In addition, identified impacts, opportunities, and risks were assigned to the sub- or sub-sub-level of the ESRS data points to identify missing areas. Furthermore, a site analysis was carried out for each subsidiary using freely available online tools to assess physical risks.

New topics that had not yet been considered in 2024 were prepared by the sustainability manager and discussed in joint workshops. The result of this groundwork was a long list of potentially relevant sustainability topics, which were assessed at either an aggregated or detailed level depending on their content.

3. The Quantitative Assessment: All identified impacts were analyzed with a gross perspective without taking measures into account, on a scale of 1 to 5 according to scale, scope, reversibility, and, in the case of potential impacts, likelihood. Risks and opportunities were evaluated according to financial magnitude and likelihood. In addition, a classification was carried out along the value chain (entire value chain; upstream; own activities; downstream) and the time horizon (less than 1 year; 1–5 years; more than 5 years) was defined. The materiality threshold was set at 60 % of the maximum achievable value for each opportunity, risk, current, or potential impact.

4. The Outcome: The results of the workshops were compiled and prepared by the sustainability manager. Finally, they were submitted to the CEO for review and approval and now serve as the basis for this report.

In some cases, we had to make assumptions to enable a consistent assessment, particularly regarding the impacts, opportunities, and risks along the value chain. Past, present, and future sustainability dimensions were taken into account in the assessment and corresponding conclusions were drawn. No further company-specific sustainability aspects could be identified.

All identified IROs are reviewed annually to adjust their priority where necessary and to incorporate new material topics.

Depending on the chapter, the report may occasionally contain additional data sets required for stakeholder due diligence or platform assessments, even if they do not relate to any of our material topics. This serves to keep the burden of additional documentation requirements as low as possible.



DMA Results

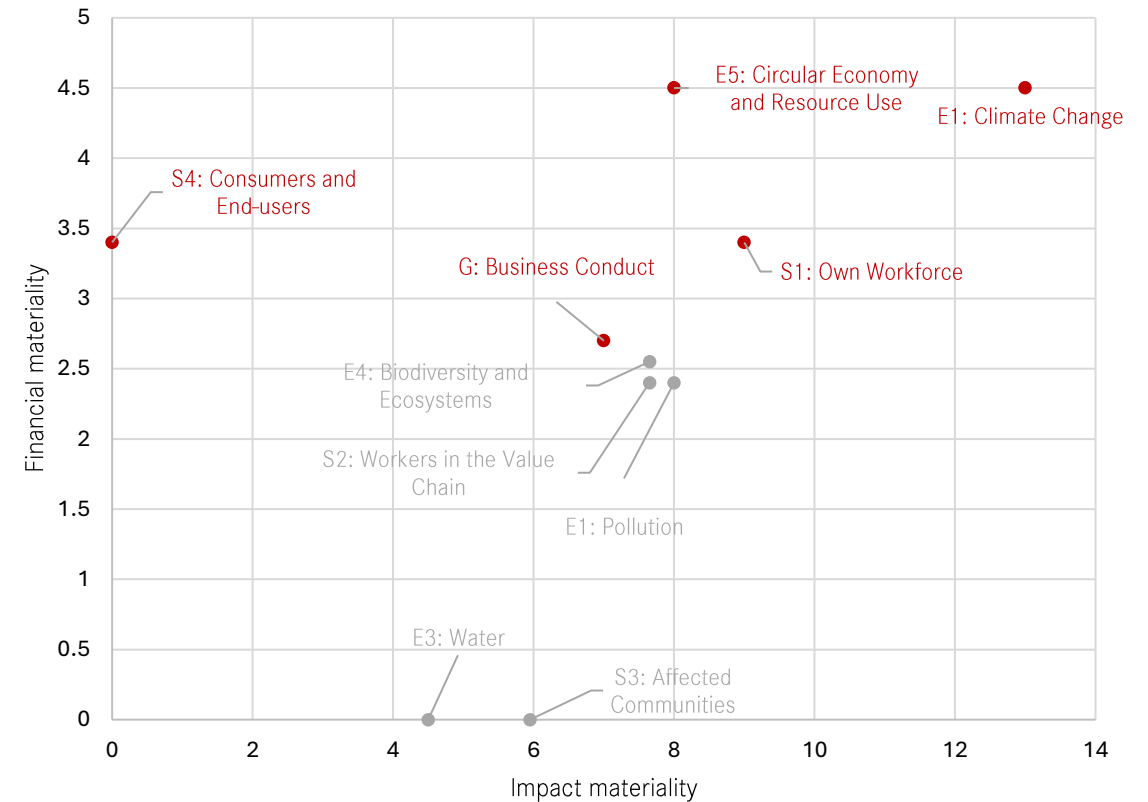
The revision of the double materiality analysis led to the identification of five material topics and 20 impacts, opportunities or risks, which thus form the basis of this report. Compared to the materiality analysis from 2024, the total number of material topics has been reduced. As an SME, we face the challenge of making our sustainability work effective with limited resources. We have therefore reduced the number of material topics from seven to five – not for the sake of simplification, but to focus on effective strategies whose progress is visible and not merely documented.

For each material topic, we transparently outline the policies, actions, metrics and targets we use to gradually reduce our negative impacts and risks and to systematically expand our positive contributions and opportunities – for responsible business practices.

A detailed calculation of the financial impact on the business model is not possible. The information currently available is insufficient to perform robust and consistent calculations. An exact quantification would be based on uncertain assumptions and would therefore offer no reliable added value. Furthermore, we adhere to the principles of materiality and proportionality. We therefore focus on providing information that is currently reliable and relevant to decision-making. However, the financial impacts have been classified in line with the financial assessment scale of the group-wide risk management system. These risks and opportunities are firmly integrated into our business planning as well as our internal reporting and control system and form an important part of our day-to-day operations.

We are closely monitoring the further development of the ESRS requirements and will adapt our reporting as soon as a robust data foundation and adequate resources are available.

Materiality Matrix



- Material topic
- No material topic

Double Materiality Assessment 2025: Results

G: Business Conduct

Material impacts, risks and opportunities	Allocation along the value chain	Description
Corporate culture		
Positive impact	Own activities	Through value-based corporate governance under the guiding principle “WE ARE GIRSBERGER”, we create an authentic and strong corporate culture that emphasizes the principles of responsible conduct and fosters employee loyalty.
Potential risk	Own activities	Although structures and processes developed over the long term have proven their worth, they can limit the flexibility required in a changing environment. A lack of further development could impair the ability to innovate and adapt to new market requirements.

E1: Climate Change

Material impacts, risks and opportunities	Allocation along the value chain	Description
Adaption to climate change		
Potential risk	Own activities	Investments to achieve the targets set for Scope 1 and 2 require significant financial expenditure.
Climate action		
Negative impact	Upstream value chain	Purchased materials and services that we require for the manufacturing of Girsberger furniture generate large quantities of emissions that contribute to climate change.
Negative impact	Whole value chain	Transportation along the value chain and the end-of-life of products contribute to climate change by releasing emissions.
Energy		
Negative impact	Own activities	We are a manufacturing industry that must rely partly on fossil fuels. The resulting emissions contribute to climate change.



Double Materiality Assessment 2025: Results

E5: Resource Use and Circular Economy

Material impacts, risks and opportunities	Allocation along the value chain	Description
Resource inflow, including resource use		
Positive impact	Upstream value chain and own activities	By using recycled materials in new products, we reduce the demand for primary raw materials and actively contribute to the conservation of natural resources.
Potential opportunity	Own activities	Opportunities for the reprocessing and reuse of our products may, in the long term, open up additional options for expanding our product range.
Potential risk	Own activities	The creation of new offerings through reprocessing and reuse may lead to a financial burden in the short and medium term.
Potential risk	Own activities	The European Union promotes sustainable development through regulatory frameworks. Companies are required to implement these requirements, which may necessitate additional investment in certain cases.
Resource outflow		
Positive impact	Own activities	Thanks to the modular design of our products, parts can be easily replaced or upgraded, reducing the need for new products – and minimizing waste.
Positive impact	Downstream value chain	Through our Remanufacturing and Upcycling business units, we put the circular economy into practice and help companies reduce their own waste, purchase fewer primary materials, and thus support their own circular model.
Positive impact	Downstream value chain	Through comprehensive, rapid, and local service offerings, end-users receive the necessary support at all times to use our products correctly and sustainably. This not only ensures correct handling but also promotes a long product lifespan, which builds trust in the brand and encourages responsible product use.



Double Materiality Assessment 2025: Results

S1: Own Workforce

Material impacts, risks and opportunities	Allocation along the value chain	Description
Equal treatment and equal opportunity for all		
Positive impact	Own activities	We actively promote fair and equal working conditions for all employees. The diversity of our business areas and the manufacturing nature of our company creates a wide range of jobs, offering attractive employment opportunities to people with different qualifications and backgrounds.
Potential opportunity	Own activities	Through a systematic training program that prepares employees for current and future requirements, we can increase productivity and innovation in the long term.
Working conditions, health, safety		
Potential risk	Own activities	Working conditions that are insufficient according to market standards may, in future, lead to qualified and experienced employees leaving the company. This has a direct financial impact on recruitment costs, extends the time-to-hire and increases the risk of losing expertise in critical areas.
Negative impact	Own activities	Constantly high workloads could lead to physical and mental health issues among employees, which could have a negative impact on their well-being.
Negative impact	Own activities	Working with chemical substances and heavy objects in production in general, and with wood dust in the joinery, could have long-term negative effects on the health of production staff.

S4: Consumers and End-users

Material impacts, risks and opportunities	Allocation along the value chain	Description
Personal safety of consumers and end-users		
Potential risk	Own activities	Should product or manufacturing defects lead to safety-related product recalls, there is a risk of financial burden.
Information-related implications for consumers and/or end-users		
Potential opportunity	Own activities	Through transparent and target-group-oriented marketing that clearly communicates USPs such as service quality, circular economy, and durability, Girsberger can tap into new customer segments, increase brand awareness and strengthen customer loyalty through trust and better decision-making criteria.



Business Conduct

We conduct our business in a fair, honest, and transparent manner – our integrity is our greatest asset. We strictly avoid any activity that could jeopardize our own integrity or that of our business partners. We condemn all forms of corruption and adhere to a consistent zero-tolerance policy – both internally and towards our business partners. We do not conduct business with individuals or companies that do not share our values and anti-corruption standards, or that violate them.

Our corporate culture encompasses all the values, standards, behaviors, and unwritten rules that shape how we work together within our company. It influences how we make decisions, how our employees collaborate, and how the company is perceived from the outside. This value-based corporate governance, guided by the motto “WE ARE GIRSBERGER”, shapes our corporate culture and forms the basis for responsible conduct. It strengthens our employees’ sense of identification and loyalty, promotes a culture of honesty and fairness, and creates a trusting, appreciative working environment. Equally, it has a positive impact on long-term customer relationships and strengthens trust in our brands Girsberger, Zoom by Mobimex, and Studio by Mobimex.

However, we are also aware that structures and processes that have evolved over many years and proven their worth – despite their stabilizing effect – can, in certain instances, limit the necessary flexibility. A lack of further development could impair our ability to innovate and adapt to new market requirements. How we intend to address these issues in the future is described in more detail in the following chapter.

Policies and Targets Related to Business Conduct

Policies

Business conduct policies, as well as our approach to leadership and due diligence, which takes environmental, social, and governance aspects into account, are firmly embedded in our corporate governance. The foundation is the published corporate mission statement “WE ARE GIRSBERGER”, supplemented by our commitment to quality, the environmental guidelines, the policy statement on ethics and human rights, a group-wide code of conduct for the prevention of corruption, and the whistleblowing procedure. These binding policies and procedures are embedded in the management and quality management system and apply to all employees. A Code of Conduct for business partners forms the basis for cooperation throughout the value chain.

These policies emphasize that sustainability is firmly established as a priority throughout the entire group. To ensure that we consistently assess, decide, and manage matters from an economic, environmental, and social perspective, sustainability targets and the monitoring of their achievement are an integral part of our business planning as well as our internal reporting and control systems.

The detailed structure of the human rights and labor-related policies, as well as their application to our own workforce, are described in Chapter S1 “Own Workforce”. Our quality and environmental policies, as well as their implementation, are addressed in Chapter E1 “Climate Change”.

Targets

Our existing and long-term aim in the area of business conduct relates to the group-wide embedding of value-based corporate governance, in which managers in particular take on an active part as role models and are responsible for implementation.

Clear governance structures, binding standards of conduct, and effective control and reporting processes are to be ensured and continuously developed. Through regular reviews of our core processes and activities, we monitor relevant framework conditions to continuously adapt our company to changing market conditions and ensure long-term competitiveness.



Actions Related to Business Conduct

Ensuring Value-Based Business Conduct

We promote value-based corporate governance through regular site-specific management forums, in which the relevant managers discuss different topics. In addition, targeted training courses for managers will be introduced in the future to consolidate and systematically reinforce our values, leadership principles, and requirements for ethical conduct.

Adapting Internal Structures and Processes to New Market Requirements

To ensure our company has the necessary flexibility to adapt to a changing environment, we review the structures and processes defined in the quality management system annually as part of internal and external audits. In addition, we plan to establish an annual review of selected core processes, which will be analyzed together with the respective process owners to ensure their efficiency, suitability, and further development. The systematic review of core processes is a planned measure to be developed in collaboration with the responsible departments.

Actions Related to Our Collaboration with Suppliers

We specifically select suppliers who share our environmental and social values and meet high ethical standards – the foundation for a long-term, sustainable partnership. We reaffirm our commitment by having our business partners sign our Code of Conduct and our environmental policy.

Following a supplier self-assessment on sustainability requirements in 2024, we found that our suppliers demonstrate varying levels of maturity regarding environmental, social, and human rights standards. On this basis, we have revised our Code of Conduct for business partners. The document is sent to existing suppliers as part of the supplier assessment process. New suppliers sign the document upon conclusion of the contract. Where necessary, we develop a targeted improvement plan together with the suppliers. Should business partners deliberately fail to implement these plans or repeatedly neglect them, we reserve the right to terminate the business relationship.

Procedures for Preventing, Detecting, Investigating, and Responding to Allegations or Incidents Related to Our Business Conduct

An internal reporting procedure has been established for the reporting of irregularities. In addition, all managers with personnel responsibility receive training on whistleblowing and corruption every two years.

The first training session in Serbia took place in 2024, whilst those at the sites in Switzerland and Germany took place in January 2025. Particular attention is paid to roles involving increased risk – specifically purchasing/procurement and timber trading. These areas are fully integrated into the training programs.



Environment

2

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Climate Change

Climate change is one of the key global challenges of our time. As a manufacturing company, we feel a responsibility to reduce the negative impact of our own operations on the climate. Both direct and indirect greenhouse gas emissions arise throughout our value chain. By far, the largest proportion of these emissions stems from the goods and services we purchase to manufacture our furniture.

In addition, we are still partly reliant on fossil fuels at our own sites, which highlights the need for a targeted and gradual transformation of our processes and energy supply.

This transformation requires financial resources and long-term investments. How we address our impacts and risks, the targets we have set, and the actions we take are described in detail in the following sections of this chapter.

Transition Plan to Mitigate Climate Change and Identification of Climate-Related Risks and Scenario Analysis

As part of our transformation process, we aim to gradually reduce our greenhouse gas emissions and, in the long term, align ourselves with the net-zero target by 2050 in line with the 1.5°C target of the Paris Agreement. The transition plan defines the strategic framework for this transformation path and serves to prioritize areas for action and detect key decarbonization levers.

Based on the data available, the initial focus is on reducing Scope 1 and Scope 2 emissions, as these can already be reliably quantified and are controllable in the short term. In Scope 2, a significant step towards reducing emissions has already been achieved with the switch to hydro power for energy consumption in Serbia. In parallel, efforts are being made to establish a robust data foundation for Scope 3, so that targeted reduction approaches can also be developed along the value chain in the medium to long term.

Greenhouse gas emissions under Scopes 1, 2, and 3 have been quantified annually since 2024 as part of a corporate carbon footprint. As of 2026, environmental indicators are also collected at product level to identify further decarbonization levers and provide targeted support for the transition to lower-emission products and business models. The transition plan has been approved by the Executive Board and is continually reviewed and refined as new insights or improved data become available.

Details on actions, targets, and metrics are set out below.

Identification of Climate-Related Risks and Scenario Analysis

A systematic identification and assessment of climate-related risks, as well as a scenario analysis, had not yet been carried out at the time of reporting.

As first preparation, climate-related risk analyses were carried out for our sites using the ENCORE tool and the WWF Risk Filter. Certain areas show increased potential physical risks. These results were compared with actual business activities and existing measures as part of the materiality analysis. None of the identified climate-related risks exceeded the defined materiality threshold, meaning that no material climate-related risks have been identified at present. We are aware that climate-related risks could arise, particularly along the supply chain – however, we currently have no concrete indications from which a need for action could be derived.

One potential area of risk we have internally discussed is the long-term availability of certain types of timber. However, this risk is currently assessed as limited, as we source European timber, which is subject to a comparatively robust legal framework for sustainable forestry.

The further development of risk identification and the conduct of a scenario analysis are being monitored on an ongoing basis. As soon as new findings or changed conditions make it necessary, a re-assessment of climate-related risks will be carried out.



Policies, Actions, and Resources Related to Climate Protection and Adaptation to Climate Change

Policies

Environmental and quality awareness have been an integral part of our corporate philosophy for over 135 years. Our companies within the Girsberger Group in Bützberg and Endingen have had an ISO 9001-certified quality management system in place since 1995. This was supplemented in 2007 by a comprehensive environmental management system in accordance with ISO 14001. Since 2023, Mobimex AG and Boreal d.o.o. have also been integrated into our sustainability management system.

As part of this environmental management system, we have established a binding environmental policy that documents our climate policy in detail. We have an external, certified body conduct an annual audit to verify compliance with the requirements at the ISO 9000- and 14000-certified companies. Together with our sustainability concept, the policy forms the framework for defining targets, actions, and responsibilities in the areas of climate protection and climate adaptation.

Actions

We continuously identify potential for optimization in our operational processes across production, logistics, and administration. In doing so, we place particular emphasis on efficient processes and material flow management. Annual inventory analyses enable detailed recording of energy consumption and early identification of changes. At all sites, we systematically assess the use of renewable energies and integrate them wherever technically and economically feasible.

In addition, Scope 1, 2, and 3 greenhouse gas emissions are systematically recorded as part of a corporate carbon footprint to make emission drivers transparent, identify reduction potential and monitor the effectiveness of actions.

We are also working to collect environmental data at product level to identify further levers for decarbonization and to initiate appropriate actions to reduce emissions.

Scope 1 – Heating Energy

In Endingen, the existing gas heating system is scheduled to be replaced by a renewable heating system between 2030 and 2040, which will enable Scope 1 emissions for this site to be almost halved.

At the Bützberg site, the majority of heating energy is provided by a wood-fired heating system using renewable wood waste. By 2034 at the latest, the existing wood-fired heating system, including the oil backup, is to be replaced by a heating system based entirely on renewable energy. The necessary investments for this are already secured through appropriate provisions.

Following the conversion of the heating systems, the thermal refurbishment of the building envelopes in Bützberg and Endingen will take place. Although the specific dates have not yet been set, this project is expected to start around 2040. As heating energy will likely already be generated from renewable sources by this point, this measure will only contribute marginally to further decarbonization.

Scope 1 – Mobility

In the area of mobility, the company vehicles in Switzerland and Germany are being gradually converted to electric vehicles. The necessary charging infrastructure has been installed at the Endingen and Bützberg sites and is being further expanded. For heavy commercial vehicles, a switch to electric vehicles is not yet feasible due to technical and economic constraints. At the Bützberg site, a semi-truck is due to be replaced in the coming years. We are therefore monitoring technological developments in this area very closely, particularly as the service life of a semi-truck is around 10 to 15 years. If the use of fossil fuels continues with this investment, this semi-truck is expected to continue running on diesel until at least 2040.

Scope 2 – Electricity

To reduce indirect emissions from purchased energy, we are focusing on the expansion of renewable energy. Since 2024, photovoltaic systems in Endingen and Bützberg have been contributing to self-sufficiency. At the production site in Serbia, the switch to 100 % hydro power was completed in March 2025, reducing the site's emissions by more than 200 tons of CO₂e. Although the central extraction system for wood chips installed in 2024 led to an increase in electricity consumption, it improves the efficiency of production processes and working conditions.



Targets, Actions, and Resources Related to Climate Protection and Adaptation to Climate Change

Scope 3 – Data and Transparency

To reduce indirect emissions along the value chain, a key focus is on the systematic collection and transparency of data. Since 2024, we have been quantifying the emissions of our value chain using a corporate carbon footprint to derive targeted improvement actions. Due to the current accounting methods, which are largely spend-based, the data does not yet reveal all major levers for reduction. For this reason, from 2026 onwards we will also be collecting environmental data at product level. We hope that the activity-based measurement methodology will provide insights into the major sources of emissions from our products, enabling us to gradually reduce the negative environmental impact during product development.

Scope 3 – Wood

The available data shows that the use of wood is a significant factor in terms of emissions. In the 2025 reporting period, around 824 m³ of wood was processed for our own furniture production and a further 2118 m³ was sold to wood-processing businesses. The associated emissions cannot be avoided, even in the long term. However, as wood is a renewable resource, we use it in a conscious and responsible manner. We select European woods whose origin is consistently known and whose supply chains are tracked from the forest to the sawn timber ready for processing. In doing so, we ensure that we use wood from sustainable forestry.

The defined actions and targets are continuously monitored and further developed and adapted as new findings or data become available, particularly regarding the ongoing analysis of Scope 3 emissions.

Targets

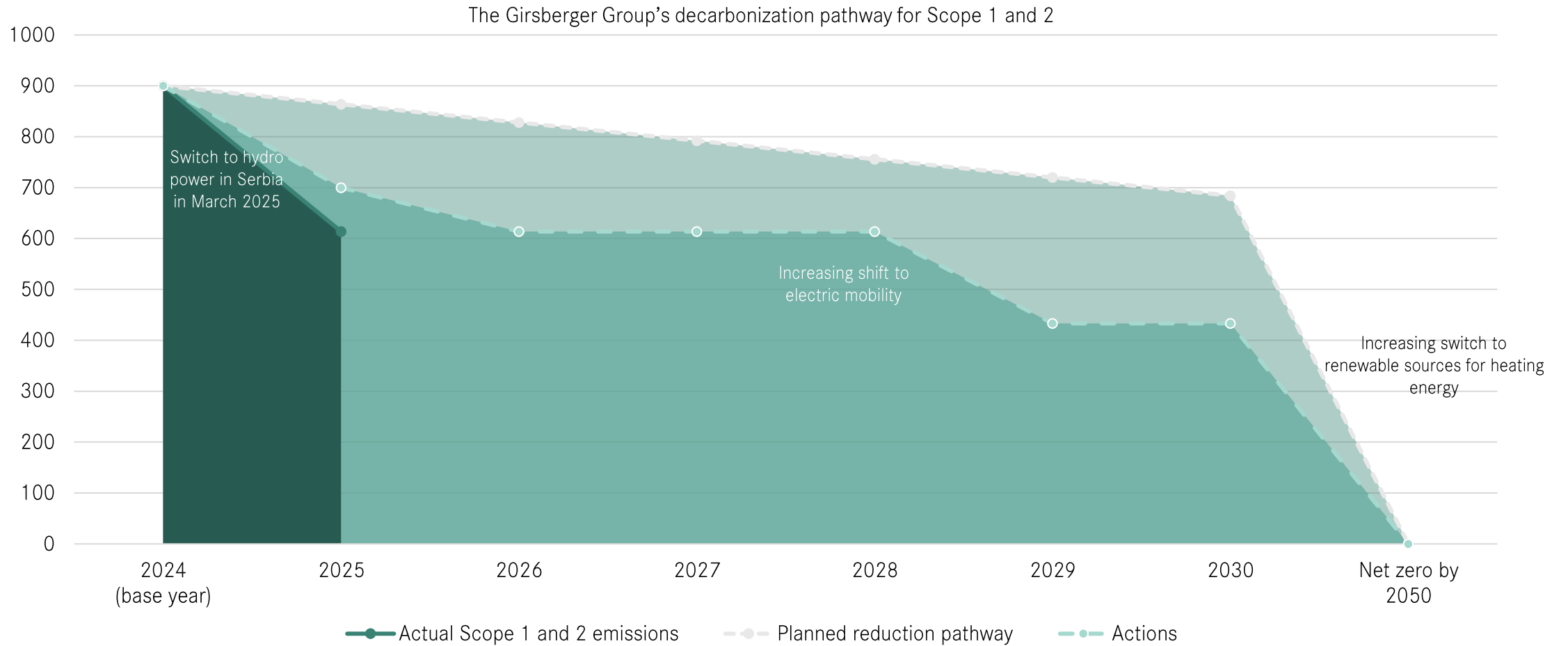
We are pursuing the long-term goal of reducing our greenhouse gas emissions to net zero by 2050 at the latest, thereby contributing to limiting global warming in line with the 1.5°C target of the Paris Agreement. The year 2024 has been set as the base year for tracking targets and reporting.

As an interim target, we aim to achieve a substantial reduction in our direct and energy-related greenhouse gas emissions by 2030. Due to the current availability of data along the value chain, our defined reduction measures currently focus on Scope 1 and Scope 2 emissions, which are described in detail under E1-5.

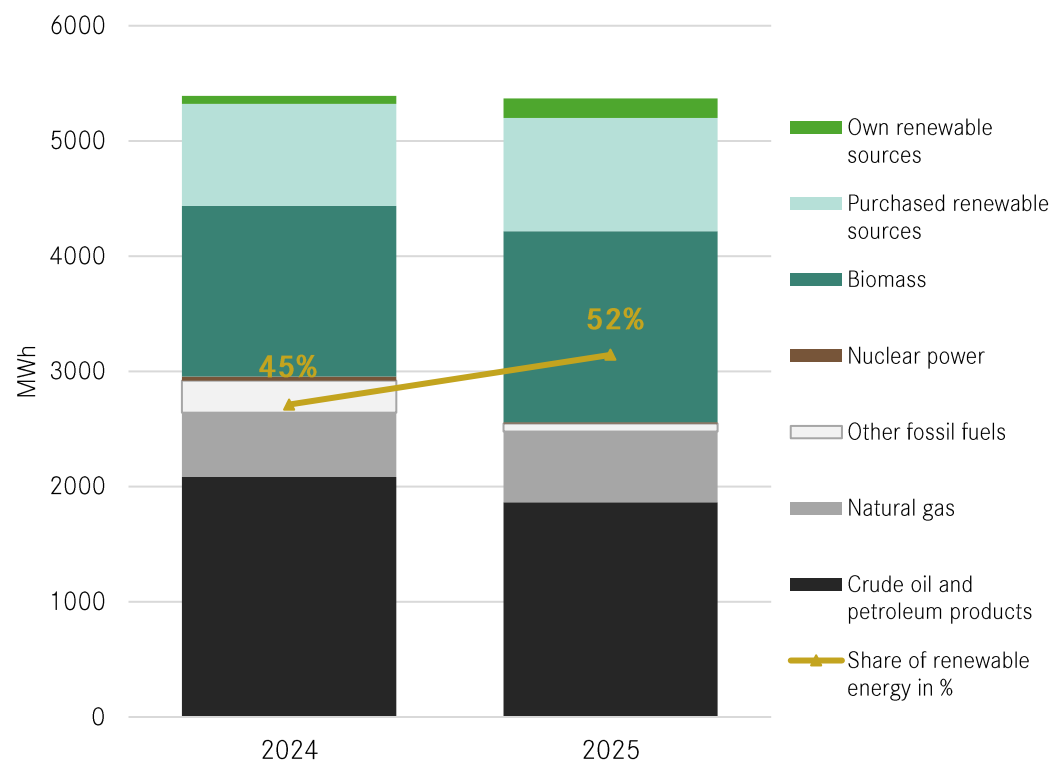
We report our greenhouse gas emissions in accordance with the Greenhouse Gas Protocol. Whilst Scope 1 and Scope 2 emissions are already systematically reported, the collection of Scope 3 emissions is currently being established. As soon as a reliable and consistent data basis is available, we will also define specific reduction targets for Scope 3. In this context, we will consider whether external validation of our climate targets, for example through the Science Based Targets Initiative, is sensible and appropriate.



Targets Related to Climate Change



Energy Consumption and Mix



Overall, our energy consumption has fallen by 0.4 % compared to the previous year. Although we were only able to achieve a slight reduction in total energy consumption, we have succeeded in significantly increasing the share of renewable energy through the switch to hydro power in Serbia in March 2025. As a result, in 2025, for the first time, more than half of our energy (52 %) came from renewable sources.

	Unit	2024	2025	Difference
Total energy consumption from fossil sources	MWh	2 918	2 546	-13 %
Total energy consumption from fossil sources	%	54.1	47.4	
Fuel consumption from coal and coal products	MWh	0	0	
Fuel consumption from crude oil and petroleum products	MWh	2 083*	1 865	-10 %
Fuel consumption from natural gas	MWh	559	612	+10 %
Fuel consumption from other fossil sources	MWh	0	0	
Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	MWh	276	69	-75 %
Total energy consumption from nuclear sources	MWh	37	11	-71 %
Total energy consumption from nuclear sources	%	0.7	0.2	
Total energy consumption from renewable sources	MWh	2 437	2 813	+15 %
Total energy consumption from renewable sources	%	45.2	52.4	
Fuel consumption from renewable sources, including biomass (also industrial and municipal waste of biological origin, biogas, hydrogen from renewable sources, etc.)	MWh	1 480	1 659	+12 %
Consumption of purchased or acquired electricity, heat, steam, or cooling from renewable sources	MWh	888	984	+11 %
Consumption of self-generated renewable energy that is not fuel.	MWh	69	170	+145 %
Total energy consumption	MWh	5 392	5 370	-0.4 %

As a manufacturing company, we operate in a high climate impact sector.

Gross Scope 1, 2, 3 GHG Emissions

All Girsberger companies covered by this sustainability report were included in the emissions measurement for the years 2024 and 2025. The emissions calculation is based on the internationally recognized GHG Protocol standard and was determined using specialized software. The operational control approach was used as the basis.

Recalculations are carried out if the total emissions figure results in a cumulative change of five percent or more. In such cases, the base year is recalculated. Conditions for such recalculations include changes to the scope of consolidation, structural changes, methodological changes, data errors, or changes due to external requirements.

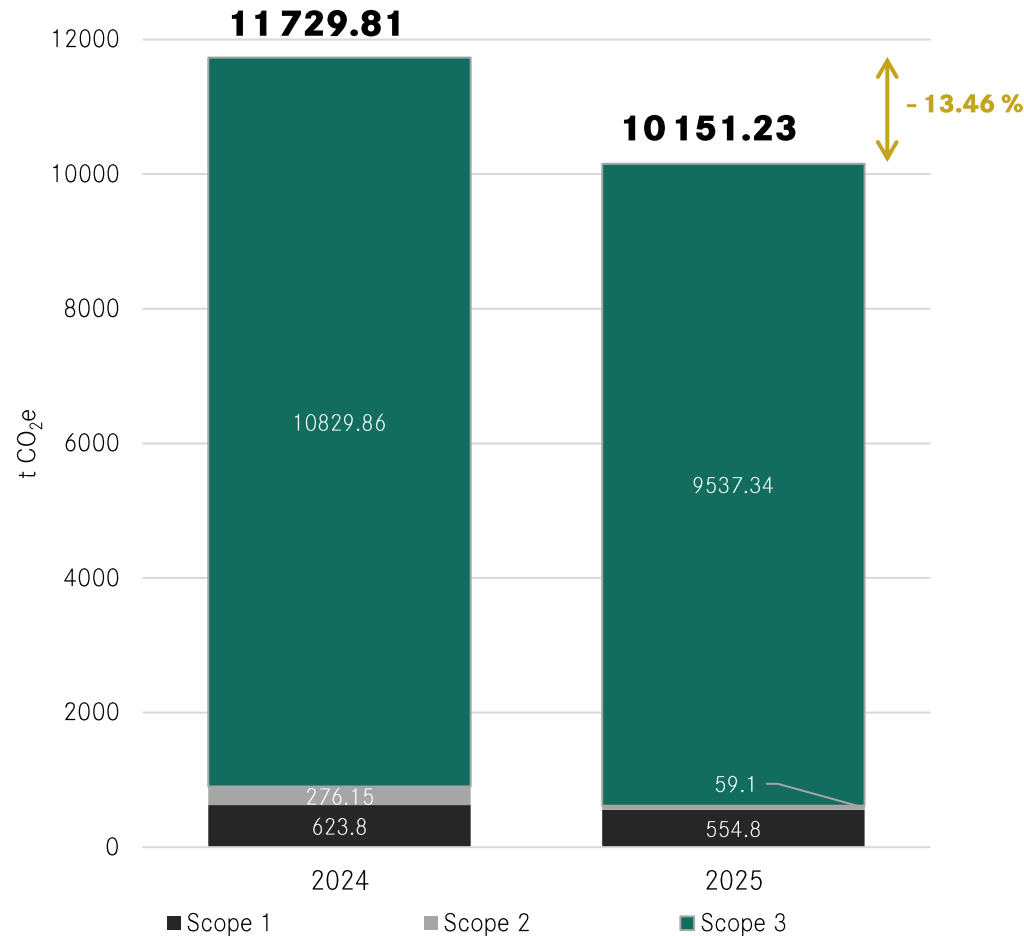
The following table shows the extent to which Scope 1, 2, and 3 categories were taken into account in the emissions assessment. Appropriate emission factors are provided annually by experts from our software provider. The emission factors used are based on established databases and represent model average values, meaning that deviations from actual operational reality cannot be completely ruled out.

Relevant Scope	Methodology	
Scope 1	Stationary combustion	Activity-based method
	Mobile combustion	Activity-based method
Scope 2	Location-based	Activity-based method
	Market-based	Activity-based method

Relevant Scope	Methodology	
Scope 3.1:	Purchased goods and services	Spend-based method
Scope 3.2:	Capital goods	Spend-based method
Scope 3.3:	Fuel- and energy-related activities	Spend-based method
Scope 3.4:	Upstream transportation and distribution	Spend-based method
Scope 3.5:	Waste generated in operations	Activity-based method
Scope 3.6:	Business travel	Hybrid method: spend-based and activity-based
Scope 3.7:	Employee commuting	Activity-based method
Scope 3.8:	Upstream leased assets	Girsberger does not lease its assets to third parties for operational control.
Scope 3.9:	Downstream transportation and distribution	Due to the company's own logistics, downstream transport is included in Scope 1.
Scope 3.10:	Processing of sold products	Girsberger sells finished products; therefore, no further processing steps are required.
Scope 3.11:	Use of sold products	Girsberger products do not consume any energy during use, which is why this scope is not relevant.
Scope 3.12:	End-of-life treatment of sold products	Due to a lack of data, this scope will only be taken into account once product-specific environmental data is available.
Scope 3.13:	Downstream leased assets	Girsberger does not lease any assets to third parties.
Scope 3.14:	Franchises	Girsberger does not operate any franchise businesses.
Scope 3.15:	Investments	Girsberger's stake in Tuna Girsberger Tic. AS (Turkey) is excluded from the emissions calculation.



Gross Scope 1, 2, 3 GHG Emissions



Description	Unit	2024 (base year)	2025	Difference	
				t CO ₂ e	%
Scope 1¹	t CO₂e	623.80	554.80	- 69.00	-11.06
Scope 2	t CO₂e				
Marked-based	t CO ₂ e	276.15	59.1	- 217.05	- 78.60
Location-based	t CO ₂ e	363.40	335.15	- 28.25	- 7.70
Scope 3	t CO₂e	10 829.86	9 537.34	- 1 292.52	- 11.93
3.1 Purchased goods and services	t CO ₂ e	9 491.05	8 448.37	- 1 042.68	- 10.99
3.2 Capital goods	t CO ₂ e	271.73	139.48	- 132.25	- 48.67
3.3 Fuel- and energy-related activities	t CO ₂ e	146.88	126.45	- 20.43	- 13.91
3.4 Upstream transportation and distribution	t CO ₂ e	596.81	551.44	- 45.37	- 7.6
3.5 Waste generated in operations	t CO ₂ e	16.59	14.99	- 1.60	- 9.64
3.6 Business travel	t CO ₂ e	13.40	12.66	- 0.74	- 5.52
3.7 Employee commuting	t CO ₂ e	293.41	243.96	- 49.46	- 16.86
Total GHG emissions	t CO₂e	11 729.81	10 151.23	- 1 578.58	- 13.46
Total - marked-based	t CO ₂ e	11 729.81	10 151.23	- 1 578.58	- 13.46
Total - location-based (incl. 3.3)	t CO ₂ e	11 808.71	10 427.29	- 1 381.42	- 11.70
Total - Biogenic emissions Scope 1	t CO₂e	611.92	675.94	+ 64.02	+10.46

¹ Girsberger has no emissions covered by the EU Emissions Trading Scheme (EU ETS)

Gross Scope 1, 2, 3 GHG Emissions, GHG Removals and GHG Mitigation Projects Financed through Carbon Credits

In total, the Girsberger Group generated **10 151.23 t CO₂e**. Of these, 94 % of emissions fall under Scope 3. A full 83 % of all emissions are attributable to the goods and services we purchase.

Scope 1

In 2025, 1 % of the total energy requirement for mobility was met at the charging stations in Bützberg and Endingen. Overall, the energy requirement for mobility fell by just under 10 %. This is primarily due to a reduction in mileage resulting from economic developments.

Scope 2

Since March 2025, we have sourced electricity from hydro power at our site in Serbia, enabling us to save more than 200 tons of CO₂e, which corresponds to a reduction of over 78 % in Scope 2.

Scope 3

In 2025, we began collecting our Scope 3 emissions for the base year 2024 and the year 2025 primarily on an expenditure basis. The decline in Scope 3 emissions for 2025 is due to economic factors and will not represent a sustainable trend. By collecting environmental data based on product data, we hope to gain better insights into the actual levers for emissions reduction and to be able to gradually transition our collection methodology to activity-based data.

10 151.23
tons CO₂e

across the entire Group (market-based method)

-78%

Scope 2 GHG emissions

due to the switch to hydro power in Serbia compared to the base year 2024

94%

of all GHG emissions

in Scope 3. 83 % from purchased goods and services.

GHG Removals and GHG Mitigation Projects Financed through Carbon Credits

Fundamentally, for Scope 1 and Scope 2, our aim is to reduce emissions as far as possible through appropriate measures to achieve our net-zero target. We offset emissions that are currently not yet technically or economically avoidable through the use of carbon credits.

In 2025, the Girsberger Group supported a carbon offset project for Scope 1 and Scope 2 emissions totaling 613.9 tons of CO₂ equivalents. To offset these emissions, we purchased 614 CO₂ certificates from the Swiss foundation Fair Recycling. These are based on certified emission reduction credits from a climate protection project in Brazil that ensures the permanent and irreversible destruction of highly potent F-gases from old refrigeration appliances. The project has been implemented since 2010 in collaboration with the local partner Indústria Fox in accordance with the SWISS CHARTER standard. The SWISS CHARTER is regularly updated to meet the challenges of climate change and international cooperation. It is validated by organizations accredited by the Swiss Federal Office for the Environment (BAFU). To date, the project has irreversibly destroyed over 2 million tons of CO₂ equivalents at source. Furthermore, through targeted training and further education in the field of recycling, it also promotes social opportunities for the local population. Through independent verification, the standard guarantees real, measurable and permanent emission reductions, as well as additional environmental and social benefits.



Resource Use and Circular Economy

The Girsberger Group attaches great importance to sustainable resource use and circular economy. We strive to develop innovative, durable, high-quality furniture in line with the principles of the circular economy, thereby setting new market trends and securing the long-term competitiveness of our company.

Our focus is on the development and manufacturing of products and services that impress not only with their outstanding quality but also with their long service life. Product development, production, sales, customer service, and second life solutions all contribute to maximizing the service life of our products. We rely on safe design solutions as well as low-emission and reusable materials. Through these efforts, we aim to promote circular thinking and ensure that purchasing our furniture is always a responsible choice.

The following chapter describes how we address the significant impacts, risks, and opportunities identified in relation to our resource use and circular economy.



Policies and Targets Related to Resource Use and Circular Economy

Through its environmental policy and its integrated quality and environmental management system which complies with the ISO 9001 and ISO 14001 standards, Girsberger has established binding principles for resource-efficient business management and for incorporating resource efficiency into product design. These form the framework for strategic and operational decisions throughout the entire product life cycle.

We know that the significant environmental impacts of our products are determined as early as the development and design phase. Accordingly, we strive to systematically embed the principles of circular economy into product development, design and material selection.

Our policies aim to promote thinking in circular terms, minimize material use whilst offering durable, high-quality products and services. Modular designs, reparability, availability of spare parts, and timeless, functional design enable a long service life and support reuse, refurbishment, repurposing, or material recycling at the end of the product life cycle.

Vision and Targets

Our fundamental vision is to systematically expand and deepen our established focus as a provider of sustainable furniture concepts.

We take a holistic view of high-quality, responsibly manufactured furniture, and the value inherent in the materials used and are committed to optimizing resource consumption and keeping furniture in circulation.

Maintain, repair, renew, refurbish, reuse, repurpose – and develop new products in such a way that the cycle begins anew.

This means that we consistently approach new projects from two perspectives:

- Responsible, high-quality, new furniture and/or
- Preservation, reuse or recycling of existing furniture, and value assets*.

**Value asset*: The term ‘value asset’ describes the material and economic value of the materials contained in furniture. These materials are specifically recovered and reused to preserve their value. This can result in a new product with a different function.

Material Usage

By the reporting year 2027, we plan to increase the proportion of post-consumer recycled materials in plastics, foams and textiles to at least 30 % of the material input by weight.

Extending Service Life

With every product we develop, we continue to pursue the goal of ensuring maximum service life and durability through timeless design, high-quality materials, robust modular constructions, and comprehensive service offerings.

Remanufacturing

With our Remanufacturing business unit, we aim to establish ourselves as a provider of sustainable solutions for the management of existing furniture and value assets, regardless of brand. The aim is to keep high-quality products in use for as long as possible – either in their original form or as redesigned pieces of furniture.

Take-back and Reuse

By 2028, a concept will be developed that enables the take-back of used furniture and identifies pathways for a systematic second-hand and refurbished market. This would allow products to be reused and re-offered in a structured manner in the future.

Digital Product Transparency

By 2028, regardless of regulatory requirements, we will have the capability to provide digital product passports for the Girsberger Office chair range, thereby systematically ensuring transparency with regards to materials, origin, and recyclability.



Spotlight: Remanufacturing and Upcycling

The Remanufacturing and Upcycling business unit enables manufacturer-independent solutions that support customer groups to extend the lifespan of furniture, avoid waste, and strengthen circular business models.

Instead of disposing of furniture, we refurbish the items regardless of original manufacturer and thereby extend their life cycle. Upcycling transforms used furniture into entirely new solutions, offering creative and innovative designs through the responsible use of resources.

Numerous remanufacturing and upcycling projects underscore our commitment to the circular economy and demonstrate how sustainability, design, individuality, and cost benefits can be combined. This promotes a shift in thinking towards extending the product life cycle and offers a compelling alternative to buying new, which we aim to continuously strengthen and develop.

Our range of services includes:

- Restoration of used seating furniture and tables in an approach that is faithful to the original, including invisible technical optimization.
- Comprehensive refurbishment of contract furnishings in areas such as theatres and concert halls, retirement homes, conference centers, hotels, and restaurants.
- Retrofitting of existing contract furniture to extend its service life, supplementing or improving existing functions and fittings (e.g. by redesigning and installing optimized fastening and folding mechanisms, developing and manufacturing more comfortable upholstery, or using flame-retardant materials and those that help to improve acoustics).
- Upcycling by converting discarded everyday objects and office furniture into completely redesigned items of furniture that can be used in new ways.



Actions and Resources Related to Resource Use and Circular Economy

Procurement and Raw Materials

The procurement of sustainable materials is complex, time-consuming, and, in some cases, costly, as material cycles are still being established. For example, certified polyamide regranulates for safety-relevant parts are not yet widely available. Despite these challenges, we are developing new products that make use of the distinct physical and mechanical properties of recycled regranulates and we deliberately stick to such sourcing channels to strengthen demand for high-quality recycled material. In this way, we aim to ensure that such solutions become more widely available and economically competitive in the future.

When selecting plastic recycled regranulates, we rely on the sourcing and quality expertise of our specialist suppliers. For less complex manufacturing processes or highly application-specific materials, we select suitable materials and sourcing channels ourselves.

We have set a clearly defined target for the proportion of post-consumer materials in textiles, foams, and plastics. The use of recycled materials and secondary raw materials is to be progressively expanded.

Even though the availability, quality assurance, and cost structure of recycled materials remain challenging at present, we are working to gradually increase the proportion of recyclable materials in our products and thereby strengthen existing material cycles. In new developments of our standard products, we use post-consumer materials wherever possible, with a focus on recycled plastics and foams.

In addition, we are currently working on product developments that will incorporate a significant proportion of post-consumer materials. However, this project depends on the availability of such materials, which is why we also place a strong emphasis on establishing suitable supply chains and tapping into new sources of post-consumer materials.

Maximum Service Life and Durability

In line with our aim to maximize the lifespan of our products, we must incorporate circular thinking right from the very first stage of the product development cycle. It starts with timeless product design that stands the test of time and makes our products long-lasting companions in everyday life. Furthermore, our furniture is constructed in a modular way, so that worn or damaged components can be replaced selectively. This extends the products' lifespan, reduces material consumption, and lowers resource requirements. Our development processes are based on the methodology of EN 17902 and consider key criteria for circularity such as repairability, disassembly, modularity, and the refurbishment and reuse of components. The modular design enables materials to be separated by type, thereby facilitating recycling processes. Material markings on plastic and aluminum parts help to clearly identify recyclable components. For minor defects, we also offer spare parts, repair and maintenance services, as well as refurbishment or replacement of upholstery, cover materials, and wooden surfaces.



Actions and Resources Related to Resource Use and Circular Economy

Communication and Enhanced Brand Awareness

One measure that is particularly relevant in the short term is the increased promotion and market penetration of our services aimed at extending the service life of furniture.

Remanufacturing and Upcycling

We are specifically training our sales team in the area of standard products to also cover remanufacturing and upcycling solutions. Through structured training and incentive schemes for sales staff, we are building up additional, practical expert knowledge so that our sales teams can competently represent Girsberger's full range of services and promote remanufacturing and upcycling solutions in customer dialogue.

To further strengthen our presence and visibility, we are expanding our staff resources in direct customer contact. To this end, we are creating an additional role with specific technical expertise, who will act as a specialist point of contact.

Customer Service

For Girsberger standard products, we are focusing on more actively communicating the existing range of services. As these services are not yet widely known, we are stepping up their promotion across the board to demonstrate that a new purchase is often unnecessary and that through maintenance, repairs, spare parts availability, and retrofit options, we offer effective alternatives for the extended use of existing products.

Data Base and Transparency

To lay the foundations for future digital product passports within the Girsberger office chair range, we are systematically setting up an extended database. The first step involves a structured clean-up, harmonization, and supplementation of material- and product-related data in the ERP system. This ensures that material master data, origin information, and component structures are available in a consistent, complete, and reliable manner. This enhances data quality and improves traceability throughout the entire product structure.

In parallel, in 2026 we will introduce a specialized software solution that enables activity data to be systematically converted into standardized environmental indicators. This will lay the foundation for consistent and transparent environmental reporting, as well as for future digital representation of product information.

Take-Back Options

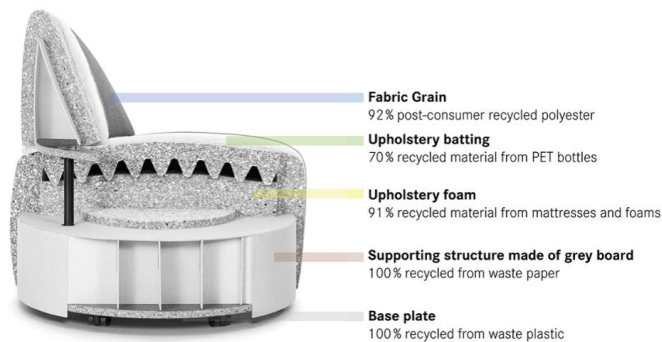
In the area of take-back, a master's thesis is currently investigating the extent to which business model approaches are suitable for the take-back, refurbishment, and remarketing of Girsberger furniture. The analysis evaluates potential take-back processes, refurbishment structures, and sales channels, thereby providing the basis for a possible future offering.



Incycle

Implementing our goal of sustainable furniture development

With Incycle, we aim to set an example for resource-efficient furniture design and encourage a shift in thinking towards viewing furniture as a valuable resource within the circular economy. Read more [HERE](#)



Awarded first place in the ‘Products’ category of the 2026 German Sustainability Award, the expert jury stated:

“With the Incycle soft seating program, Girsberger Holding AG demonstrates how furniture can be designed to be consistently circular. The furniture consists of 90–95 percent post-consumer recycled materials, including foam from old mattresses, base panels made from mixed waste plastic, grey cardboard structures from wastepaper, and upholstery fleece and cover fabrics made from recycled PET. The materials are sourced from within a maximum radius of 600 kilometers of the production site in Germany and can be returned to the cycle at the end of their useful life.”



Nava

More colors, more post-consumer material

The light grey plastic seat shell of the Nava chairs and all seat shells of the upholstered Nava and Marel chairs, are made from 100% recycled polypropylene derived from post-consumer packaging waste, reinforced with 15% glass fiber for the necessary stability. Since May 2025, we have expanded the range to include three new Nava colors containing 85–90% post-consumer recycled material. We also switched the black seat shell to post-consumer recycled material.



Resource Inflows

In this reporting year, no complete quantitative data was yet available on the total weight of the materials used for our products and packaging, nor on their proportion of bio-based, recycled or responsibly sourced materials. We are working intensively on collecting key figures to regularly document progress in material use and recyclability in future. To this end, we will publish an annual progress report. A complete, ESRS-compliant quantitative material flow report in accordance with E5-4 is planned for 2028.

Solid Wood

We source our solid wood from sustainably managed European forests. The origin of the wood is verified on site by our own experts, who select each log directly and thus closely monitor the entire upstream supply chain. This careful sourcing strengthens customer trust and promotes sustainable standards in the timber industry. Decentralized timber depots in several European countries also enable shorter transport routes.

With our own extensive stock of approx. 4000 m³ of European solid timber in various cuts, lengths and board thicknesses, managed by our Solid Timber business unit, we ensure that we always have the right type and quantity of timber available.

Metals

All steel materials used and processed, predominantly semi-finished steel products such as pipes and sheets, contain a high percentage of recycled material. We use aluminum almost exclusively in the form of die-cast aluminum components. Depending on the supplier, the aluminum die-cast alloy may consist partly of recycled aluminum; the specific recycled content is stated on a supplier-by-supplier basis. The quality, durability and workability of this virtually infinitely recyclable material fully meet our high standards and safety regulations. Our metal surfaces are powder-coated with epoxy resin, painted or, in the case of electroplated coatings, free from chromium VI.

Thermoplastics

For our plastic components, we use plastics of the purest possible grade, such as polypropylene, polyamide, polyethylene and ABS. Depending on the component's requirements, glass-fiber-reinforced plastics are also used. As a foam material, we use CFC-free, molded PUR foam or cut PUR foam. We mark every plastic part with an identification code so that parts can be identified and sorted into different types of material at the time of disposal to facilitate recycling. A certain proportion of recycled material is always used in suitable components. However, for quality and safety reasons it is not always possible to use recycled plastics.

Thermoset composites

For drawer fronts, shelves, and side tables, we also use HPL solid core panels as an alternative to solid wood. HPL (high pressure laminate) comprises over 60 % paper; the remaining 30 to 40 % consists of phenolic resin for the core layers and a decorative top layer. Both resins belong to the thermoset group of materials, have a long service life and can be disposed of in accordance with local regulations.

Fabric Coverings

For new textiles, we give preference to fabrics made from post-consumer or ocean waste materials. The covering fabrics used in our standard products comply with either the Oeko-Tex Standard 100 or the EU Ecolabel. Covering materials used on the product are subjected to independent annual compliance testing to retain the "Contains no harmful substances – TÜV Rheinland Certified" mark of approval. This verifies the avoidance of pollutant emissions during the manufacture and use of our products, as well as the absence of chemicals listed on the EU banned list.



Resource Inflows

Leather

In our premium upholstery finishes we also offer several leathers made from European cowhides including an all-natural nappa leather that has been tanned using sustainable olive leaf extract. We source our leather from European suppliers who state that they only use hides of European origin. While basic traceability is ensured, there are currently gaps in consistent and transparent certification with regard to animal welfare standards and the environmental impact of tanning processes. We are working with our partners to further improve transparency in these areas.

Fabrics


The high-quality and durable upholstery fabrics in our range are made of wool, synthetic fibers, or a blend of both natural and synthetic fibers, depending on the fabric group. Covering fabrics made from synthetic materials already comprise recycled materials in significant proportions and can be returned to the materials cycle after use. The 'Grain' fabric, which has been part of the fabric collection for two years, contains 92 % recycled post-consumer polyester.

Packaging

For both our products and the materials we purchase, we ensure that packaging is kept to a minimum and contains a high proportion of recycled content. This facilitates the return of materials to the recycling cycle.

In our procurement, we insist that our suppliers use environmentally friendly packaging solutions. The majority of these are reusable containers and packaging, which we return to the suppliers. The material from single-use packaging is sorted by type and then sent for recycling or environmentally sound disposal.

Girsberger products are delivered either using our own transport vehicles or via freight forwarders specializing in furniture transport. This allows our furniture to be delivered with significantly reduced packaging. Seating furniture is usually covered only with a lightweight PE bag. For aluminum star-base chairs, the legs are protected against scratches with a protective sleeve made of foamed PE. We use cardboard, PE foam film and PE bubble wrap to protect the edges and surfaces of tables and occasional furniture.



With 'Poseidon', we have strengthened our commitment to a circular economy.

The yarn of this fabric is made from 100 % recycled polyester, which includes plastic waste from the sea. Plastic waste is collected and recycled by the approved partners of the SEAQUAL INITIATIVE organization. This results in SEAQUAL® YARN, which contains approximately 10 % upcycled marine plastic and 90 % post-consumer PET from land sources.



Resource Outflows

Our seating furniture is designed for long service life. Under normal conditions of use, experience shows that this ranges from around 10 to 15 years, depending on the area of application, wear and tear, as well as maintenance and care.

In line with circular product design, we base our development work on the assessment criteria of EN 17902. A significant part of our product portfolio is designed so that key components can be dismantled, replaced, and are suitable for repair and reuse. This helps to extend the product's lifespan and reduce resource depletion.

Indicator ¹	Value/Description ¹	Methodology/Assumptions ¹
Average lifespan of seating furniture	approx. 10–15 years (indicative)	Empirical value based on typical use in contract and office environments; dependent on intensity of use and maintenance
Circular product design	The majority of the product portfolio	Developed according to the principles of disassembly, interchangeability, and repairability
Design approach/construction solutions	Modular construction of key components	Focus on seat, backrest, mechanism, and upholstery elements
Reuse/repair	Possible for key components	Through structural accessibility and detachable connections
Regulatory framework	Based on EN 17902	Application of criteria for assessing assembly and disassembly

¹The information on product service life is based on empirical values and reflects typical usage cycles in a commercial environment. The assessment of recyclability is carried out qualitatively based on design features such as modular construction, demountable connections, and the interchangeability of key components, as well as in accordance with the assessment criteria of EN 17902.

Waste

The largest volumes of waste are generated in our solid wood processing plants in Switzerland and Serbia, mainly as a result of off-cuts. We are constantly working to keep this to a minimum and to reuse or sell non-recyclable wood in a resource-efficient manner. We use unavoidable wood residues for heat generation at both sites: in Bützberg, this covers over 90% of our heating requirements, and 100% in Kraljevci. Wood waste that we cannot use ourselves is sent for pellet production.

At all sites, we consistently separate recyclables from residual waste and feed them into the local recycling cycle. At Mobimex AG in Seon, recyclable waste is transferred to Bützberg as part of existing transport operations due to low volumes.

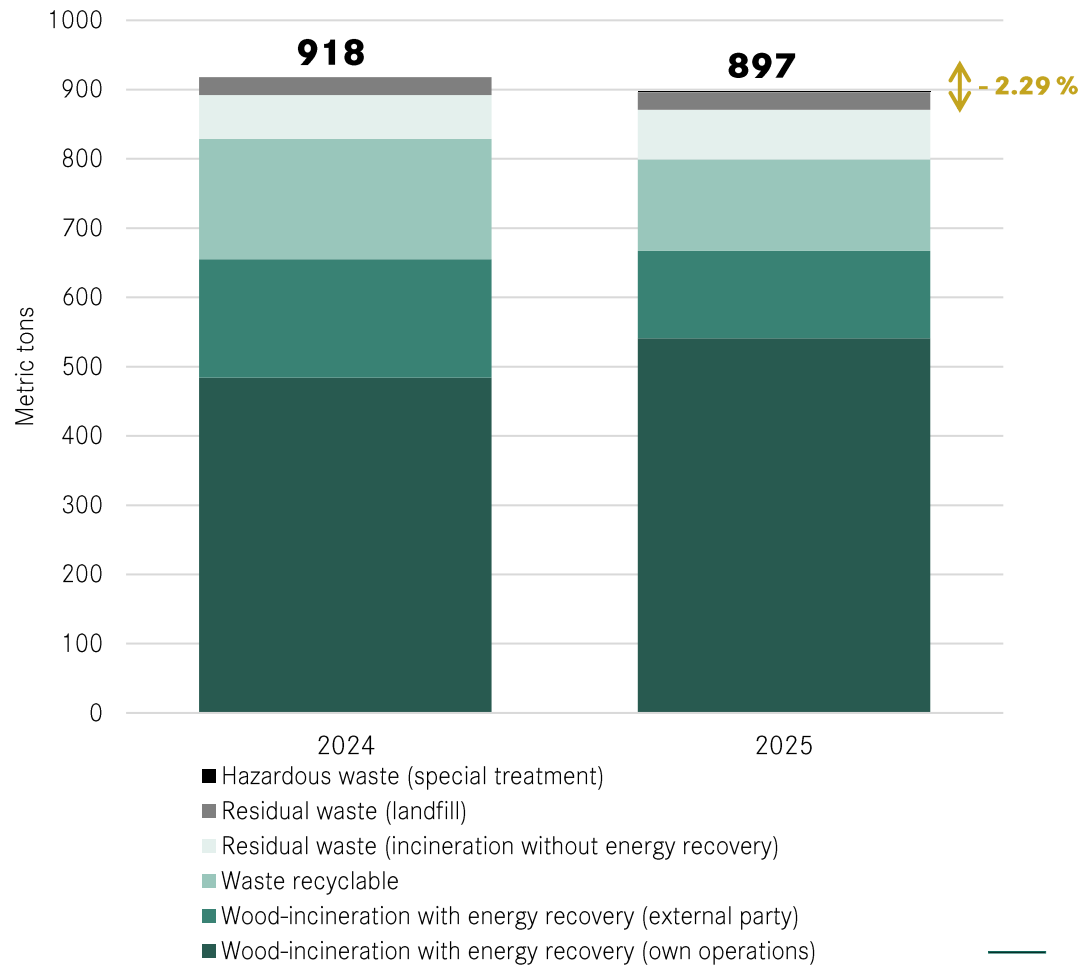
Residual waste that cannot be returned to the material cycle is disposed of at local incineration plants in Switzerland and Germany. In Serbia, due to a lack of alternative disposal facilities, the waste is sent to a landfill site. Hazardous waste – mainly lubricants and solvent-based paints and varnishes – is generated only in small quantities. These are collected and properly disposed of in collaboration with certified specialist companies. Thanks to the energy recovery of our wood waste, the recycling rate in 2025 stood at 89%.

In 2025, we aimed to maintain the high recycling rates at our sites, with 93% in Bützberg and 83% in Endingen. We were unable to fully achieve this target in the reporting year. At the Bützberg site, waste volumes are heavily influenced by project-based business. In the Remanufacturing sector in particular, there are sometimes large quantities of old upholstery parts that cannot be recycled. In Endingen, the absolute volumes of non-recyclable waste remained stable. However, through targeted prevention measures, we were able to reduce the volume of recyclable waste, which led to a deterioration in the percentage ratio.

For 2026, we are once again setting the target of achieving these recycling rates and stabilizing them in the long term. At group level, we aim to achieve a recycling rate of over 90% again in 2026.



Resource Outflows



	Unit	2024	2025	Difference from previous year in %
Proportion of recyclable waste, total	%	90.3	89.0	- 1.3
Bützberg: proportion of recyclable waste	%	93.5	91.6	- 1.9
Endingen: proportion of recyclable waste	%	83.3	77.5	- 5.8
Kraljevci: proportion of recyclable waste	%	87.1	88.1	1

	Unit	2025
Total waste – diverted from disposal	t	798
Reuse	t	0
Recycling	t	132
Incineration with energy recovery	t	667
Total waste – directed to disposal	t	98
Incineration	t	72
Landfill	t	25
Total waste	t	897

Social

3

ESRS S1	Own Workforce	46
ESRS S4	Consumers and End-users	56



Own Workforce

Motivated and qualified employees are the key to the success and continuous development of our group. That is why the satisfaction of our employees and their identification with the company are our top priorities.

Equal treatment and equal opportunities, as well as health and safety, play a crucial role in our company in creating a fair and inclusive working environment. We ensure that every employee can work in a safe environment, free from discrimination, harassment, intimidation, oppression, and any form of physical or psychological exploitation.

Our double materiality assessment has identified key impacts, risks, and opportunities related to our own workforce. The focus is on working conditions – particularly pay, working hours, and workload – as well as health and safety, diversity, and equal treatment. Furthermore, the promotion of further training and skill development plays a central role. These focus topics form the basis of the content in the following chapter.

Policies and Procedures for Engaging Our Workforce

We are committed to high standards of business ethics and integrity and respect international human rights and labor standards in accordance with the principles of the United Nations (UN), the International Labour Organization (ILO), and the UN Global Compact (UNGC).

Our commitment is enshrined in binding internal policies such as the corporate mission statement “WE ARE GIRSBERGER”, the quality commitment, the Code of Conduct on the prevention and combating of corruption, and the whistleblowing procedure. Furthermore, the policy statement on ethics and human rights underscores our commitment to ensuring freedom of association, the right to collective bargaining, the elimination of forced and compulsory labor and human trafficking, the abolition of child labor, and the elimination of discrimination in employment and occupation.

These policies and principles are integrated into our day-to-day work processes and form an integral part of our quality management system, which is subject to continuous improvement. They also help us to address key impacts, risks, and opportunities related to our own workforce. All employees, regardless of their role, position, or location, are required to comply with and actively support these guidelines. Managers with personnel responsibility act as role models in this regard and ensure implementation within their area of responsibility.

Cooperation and Procedures for Involving Our Workforce

All employees work in a fair working environment in which discrimination, harassment, intimidation, oppression, and any form of physical or psychological exploitation are prohibited. We place great value on open and constructive dialogue. Managers and employees maintain close communication and work together as partners. This social dialogue helps to align interests, identify problems at an early stage and develop solutions together. Every three months, the management team provides an update on current business performance and the latest financial figures. Managers also receive comprehensive quarterly reports containing detailed information on order and turnover figures for the entire Girsberger Group. Furthermore, the targets and priorities of our sustainability efforts are communicated internally on an annual basis and form an integral part of our quality management system.

In addition to direct dialogue, our workforce in Switzerland is also represented by an employee delegation, which meets with senior management twice a year. During these meetings, strategic and operational issues are discussed, and concerns raised by the workforce are addressed.

The regulations governing the employee delegation, including voting rights, form part of our quality management system. The CEO of the Girsberger Group bears operational responsibility for the engagement process and ensures that the results obtained are integrated into the corporate strategy. No employee delegations have yet been established in Germany or Serbia.

Reports of irregularities, misconduct, or grievances are taken seriously by us – provided they are made in good faith – and investigated through a defined procedure. To this end, we have established an internal reporting procedure. Should employees not wish to use their line manager as a point of contact, the HR departments and external reporting channels that guarantee anonymity are available.

Collective Bargaining Coverage and Social Dialogue

In Switzerland, 88.7 % of our employees are covered by a collective agreement. Collective agreements are also in place in Austria and the Netherlands, whilst in Germany and Serbia we are currently not bound by a collective agreement nor have we established employee representative bodies.



Targets Related to Own Workforce

The targets set for our own workforce are primarily based on the material impacts, risks and opportunities we have identified and include ensuring fair working conditions, protecting health and safety, high employee satisfaction, and the further development of our employees.

Working Conditions

Our medium- and long-term target is to reduce voluntary staff turnover caused by working conditions that are not in line with market standards. By continuously adapting our working conditions, we aim to strengthen the long-term retention of qualified staff.

Health and Safety

In the area of health and safety, we will further expand our absence management in the coming reporting period. Through measures to reduce workload and promote employee health, we aim to continuously reduce absences. In the area of occupational safety, we aim to maintain and further strengthen our high standards.

To make it easier to plan health promotion initiatives in the areas of physical activity and nutrition, and to set clear, coordinated priorities, we will develop a workplace health strategy with targets up to 2030.

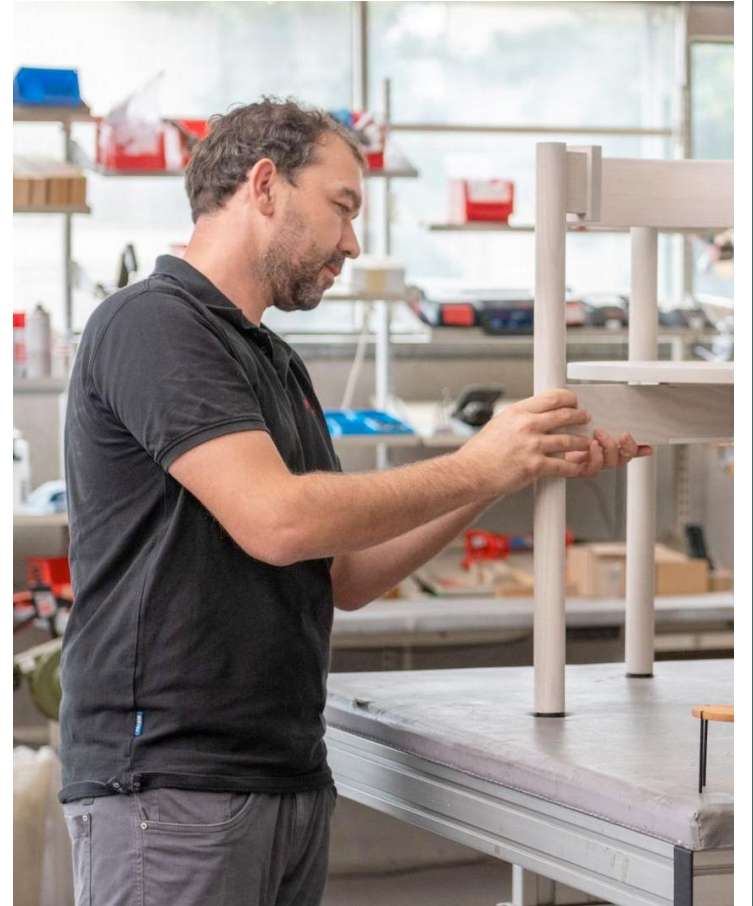
Diversity, Equal Treatment, Employee Satisfaction

Our overarching aim is to promote a diverse and inclusive working environment and to regularly assess our employees' satisfaction, including their perception of fair treatment. The ongoing target is to reach an average score above 8 on a scale of 1 (minimum) to 10 (maximum) in the annual employee reviews regarding the working environment. In manager appraisal, we aim for a score above 9.

Training and Skills Development

By the end of 2027, we will develop and implement a company-wide, role-based training program covering 100% of employees, the effectiveness of which will be reviewed annually using feedback. This overarching objective incorporates the goal published in last year's report to develop a language program at the Endingen site.





Actions and Resources Related to Our Own Workforce

Working Conditions

Pay

We regularly review pay equality between men and women, at least once a year, to ensure consistent equality for all employees, including in terms of salaries. In Switzerland, we use the online tool “Logib” provided by the Federal Office for Gender Equality (EGB) for this purpose. In Germany and Serbia, this is currently still carried out based on an internal analysis of identical or comparable roles. From 7 June 2026, the Pay Transparency Act which regulates pay equality between men and women, will apply in Germany and across the EU.

Working Hours

Where operational processes allow, we create flexible working models that enable location-independent work.

Employee Involvement

To specifically reduce voluntary staff turnover and strengthen long-term employee retention, we would like to understand which working conditions our employees consider to be particularly important for sustainable satisfaction and retention. To this end, we will conduct an employee survey in 2026. The results of this survey will serve as the basis for concrete and prioritized proposals for change. When developing measures, we ensure that they both meet the needs of our employees and are feasible within the context of a medium-sized company.

Diversity and Equal Treatment

Annual Performance Reviews

The annual staff appraisals, which include assessments by line managers, are a key component in identifying employees’ concerns and suggestions for improvement. The assessment enables us to comprehensively evaluate job satisfaction and collaboration with line managers, and to address any problem areas promptly.

Social Commitment

We consider it our responsibility to make an active contribution to society. That is why we specifically promote the employment of people with disabilities and refugees, as far as our operational capabilities allow. At our Endingen site, we collaborate with 48° Süd GmbH – a non-profit training and employment organization supported by the Caritas Association and the municipalities of the Emmendingen district. 48° Süd supports and employs people who face barriers to accessing the labor market, including the long-term unemployed, people with disabilities, and migrants. Girsberger GmbH currently employs six staff members with a severe disability certificate, representing 5.0 % of the total workforce.

Since 2024, we have supported employees in Switzerland and Germany who are involved in social causes by offering them additional paid days off.

Equal Treatment in Recruitment

We place great importance on a systematic and non-discriminatory recruitment process and always ensure that our job advertisements are gender neutral.

Further Training and Skills Development

To achieve the goal of a company-wide, role-based training framework, an interdisciplinary working group will be set up in 2026. This group will develop a structured framework that takes full account of all relevant roles and the necessary qualifications. Implementation of the concept is scheduled for 2027. In addition, a process for annual effectiveness reviews will be established, in which employee feedback will be specifically sought and used for the continuous development of training programs.

Furthermore, we will ensure that all existing training and professional development programs continue unchanged.

Ø 7.4h

training

per female
employee

Ø 3.0h

training

per male
employee



Actions and Resources Related to Our Own Workforce

Occupational Health and Safety

Health and safety management is an ongoing process and encompasses both technical and organizational measures. Clear responsibilities, regular risk assessments, documented procedures and continuous training form the basis. All identified risks and corresponding measures are systematically recorded in the quality management system, regularly updated, and consistently monitored.

At all sites, safety specialists and safety officers carry out regular assessments of workstations and machinery, particularly with regard to machine safety and ergonomic strain. Priorities are set and specific measures are defined on the basis of these analyses. They also draw up an annual training plan and are responsible for its implementation and monitoring of effectiveness.

New employees are introduced to safety regulations and emergency plans. Ongoing training on occupational safety and ergonomics in accordance with the ISO 14001 standard ensures that all employees remain up to date. In Switzerland, this is carried out in collaboration with SUVA (Swiss Accident Insurance Fund), and in Germany via BG RCI (Occupational Accident Insurance Association – Raw Materials and Chemical Industry). At the Serbian site, training on occupational health and safety is mandatory and is regulated by the Law on Occupational Health and Safety. Boreal d.o.o. has commissioned an external company to implement this.

Specific, regularly updated training courses are provided for activities involving particular hazards. Personal protective equipment is provided and inspected, and staff are trained in its proper use. Optimized work processes, safety signage, and clearly defined hazard zones contribute to prevention.

Site-specific evacuation plans are in place for emergencies. Regular drills, as well as a sufficient number of trained first responders, ensure a rapid response. Accidents at work, commuting accidents and safety incidents are systematically documented and analyzed. This often yields valuable insights for improving existing processes, which then lead to further measures where necessary.

The effectiveness of the system is monitored through internal audits and external inspections.

Health

Training courses, counselling services, and preventive and risk control programs to support employees are available to the entire workforce in Switzerland and Germany. In Switzerland, employees and their dependents can use the Oberaargau Occupational Social Counselling Service (BSO) as a free and anonymous point of contact. In Germany, measures for employees – though not including their families – are offered as part of the company's health management scheme through the statutory health insurance and statutory pension insurance schemes. This option is not yet available in Serbia.

Furthermore, we aim to further expand absence management across the entire Girsberger Group, develop a framework for return-to-work interviews, and create a corresponding training program for managers with personnel responsibility.

Targeted activities in the areas of exercise and nutrition are an integral part of our health promotion program. Every year, two health days are held in Germany with the support of a doctor and the health insurance provider, whilst regular activities take place in Switzerland. The company intranet is also used to raise awareness of health issues.



Characteristics of the Undertaking's Employees

Our own workforce does not include any self-employed individuals. In Germany, we employ staff on a temporary basis where necessary. This is always done in accordance with the Temporary Employment Act (AÜG), which ensures that the rights of the employees concerned are safeguarded and that they enjoy the same working conditions as permanent staff. In 2025, this amounted to ten people, corresponding to a percentage of 6.72.

Employee data is recorded on the basis of entries from the group's standard registration systems. The reported employee statistics were compiled using the headcount method as of December 31, 2025. Employees who have been made redundant are included until the end of their notice period, regardless of whether they have been fully or partially relieved of their duties during this period.

Staff Turnover

Staff turnover is based on the number of permanent employees who left the company during the financial year, either voluntarily or by dismissal or retirement. Fixed-term contracts and apprentices are not included.

The staff turnover rate rose in the reporting year. This development is primarily attributable to organizational and personnel adjustments necessitated by the difficult economic conditions.

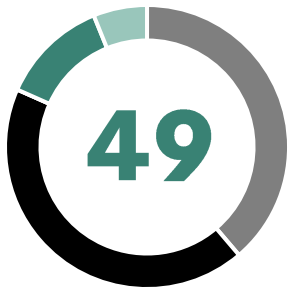
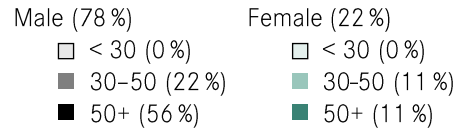
	Unit	2024			2025		
		Number	m	f	nb	m	f
Workforce by employment type and gender as of December 31, 2025							
Permanent employees	Number	190	106	0	180	86	0
Temporary employees	Number	23	8	0	12	9	0
Employees without guaranteed working hours	Number	4	1	0	4	1	0

	Unit	2024	2025	Difference
Total workforce as of December 31, 2025	Number	332	292	-40
Male	Number	227	196	-31
Female	Number	105	96	-9
Non-binary Not reported	Number	0	0	0
Workforce in Switzerland		135	124	-11
Male	Number	102	92	-10
Female	Number	33	32	-1
Non-binary Not reported	Number	0	0	0
Workforce in Germany (including A and NL)		136	119	-17
Male	Number	78	68	-10
Female	Number	58	51	-7
Non-binary Not reported	Number	0	0	0
Workforce in Serbia		61	49	-12
Male	Number	47	36	-11
Female	Number	14	13	-1
Non-binary Not reported	Number	0	0	0
Staff turnover				
Total staff turnover rate	%	9.04	17.8	+8.76
Total departures	Number	30	52	+22

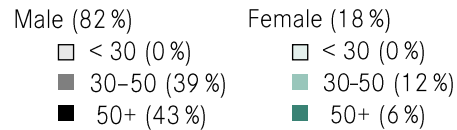
Statistics and Characteristics of the Undertaking's Employees



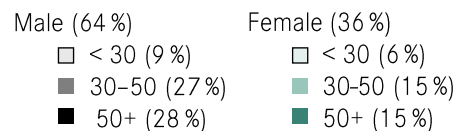
Executive board



Management



Employees



67%

Men

total across the
Girsberger Group

33%

Women

total across the
Girsberger Group

Our executive board comprises the CEO of Girsberger Holding AG, the CEO of Girsberger AG and its management board, the CEO of Mobimex AG Switzerland and the members of its management board, the CEO of Girsberger GmbH in Germany, and the CEO of Boreal in Serbia. Our diversity ratio does not yet meet our expectations. We attribute this to the fact that we are a manufacturing, medium-sized company operating in the furniture sector. We are fundamentally open to diversity, but our primary focus is on filling every position with the most suitable candidate

0

confirmed cases

of discrimination and/or
human rights violations

100%

of the workforce

are entitled to family-related
leave

100%

participation

in formal performance
and career reviews

Remuneration parameters	Unit	2025
Pay gap between male and female employees	%	11.2
Total remuneration ratio of the highest-paid individual to the median annual total remuneration for all employees	%	3.2



Characteristics of the Undertaking's Employees

Results of the Performance Reviews

Annual performance reviews are conducted with all employees at all sites. During these reviews, satisfaction levels are assessed across five factors, with a scale ranging from 1 (minimum) to 10 (maximum). The areas assessed are: collaboration, information, workplace/environment, IT systems, and the environmental management system. In the line manager assessment, the criteria assessed are: acting as a role model, providing feedback, delegating tasks in line with an employee's capabilities, delegating tasks in line with the scope for action and decision-making, sharing information necessary to fulfil the relevant task, and providing support and encouragement.

Ratings of 5 and below are analyzed by management, discussed in joint meetings with the employees and/or supervisors; targets are set, and any necessary measures are implemented.

The results of the employee satisfaction survey and the supervisor appraisal at the end of 2025 are below the set target and below the previous year's rating. This development is attributable in particular to the challenging economic conditions and the associated structural changes, which have led to some uncertainty and lower satisfaction among employees and managers. Feedback from discussions is taken seriously and, where possible, incorporated into targeted improvement measures.

Results of the performance reviews (1-10)	Unit	2024	2025	Difference
Employee satisfaction	∅	8.26	7.96	-0.30
Supervisor assessment	∅	9.01	8.82	-0.19

Adequate Wages

Adequate wages are a key factor in employee satisfaction and also enhance our appeal as an employer. We continuously review wage trends and take into account individual performance, professional and personal development, and qualifications. We pay particular attention to the strict implementation of equal treatment and equal opportunities – which means equal pay for equal work. In addition, social security, sick pay (Germany and Serbia), daily sickness allowance (Switzerland), and continued pay in the event of incapacity for work ensure comprehensive protection in the event of illness or accident.

At all Girsberger sites, we guarantee a living wage. In Germany and Serbia, there are statutory minimum wages. Whilst there is no statutory minimum wage in Austria, binding collective agreements ensure fair remuneration. In the Netherlands, in addition to a minimum wage, collective agreements apply. In Switzerland, the collective labor agreement for the Swiss furniture industry sets minimum wages for certain occupational groups, which are consistently adhered to or exceed the statutory minimum.

Further Training and Skills Development

A key aspect of leadership is to identify and specifically nurture the individual talents, strengths, and development potential of our employees. To this end, opportunities, goals, and measures are discussed jointly during the annual performance review. Ideally, this dialogue leads to both employees and managers taking on additional areas of responsibility or progressing to more challenging roles.

In 2025, the focus in Bützberg was on the targeted development of leadership skills within the management team. Regular face-to-face meetings served to promote professional exchange, strengthen a shared understanding of leadership, and ensure a collective knowledge advantage through targeted knowledge transfer. In addition, processes and challenges were identified, and project groups were specifically formed to address these issues in a structured manner and develop solutions. Individual managers were also given targeted support and trained through courses and seminars on specific leadership topics.

At our German sites, further training activities focused on maintaining the existing level of qualifications and skills among our employees, thereby ensuring long-term professional competence.

The provision of apprenticeship places is firmly established at our sites in Switzerland and Germany – there are currently no apprenticeship opportunities in Serbia. Internships will continue to be offered where possible.



Characteristics of the Undertaking's Employees

	Unit	2024	2025	Difference
Total number of fatalities from recordable work-related accidents	Number	0	0	0
Total fatalities among Girsberger employees	Number	0	0	0
Total fatalities of other employees working at Girsberger sites	Number	0	0	0
Total number of fatalities from recordable work-related ill health	Number	0	0	0
Total fatalities among Girsberger employees	Number	0	0	0
Total recordable workplace accidents	Number	20	9	-11
Total recordable work-related ill health	Number	0	0	0
Total days lost due to work-related accidents	Number	93.2	113.7	+20.5

In 2025, no fatalities were recorded. The number of reportable workplace accidents fell compared with the previous year, whereas the number of days lost rose compared with the previous year. This is primarily due to more complex accidents and the associated longer periods of absence. All incidents were analyzed, and appropriate measures were implemented.

100%

of the workforce

in the Girsberger Group is covered by the company's health and safety management system



Consumers and End-users

We strive to ensure the health and safety of our customers through prudent and responsible business practices throughout the entire value chain. From the design phase through to market launch, our products undergo systematic testing, plausibility analyses, strength calculations and simulations as early as the initial stages of development.

In terms of information-related implications for consumers and end-users, we see an opportunity in communicating key product characteristics in a clear, transparent, and target-group-appropriate manner.

The following chapter addresses in detail the risks and opportunities by the DMA – in particular, how we take the safety of our products into account during development and production, and how we intend to further improve communication regarding our product portfolio.

Policies Related to Consumers and End-users

In the area of product safety, we adhere to the applicable legal requirements in our relevant markets. These include, in particular, the EU General Product Safety Regulation (GPSR) for our EU markets and the Swiss Product Safety Act (PrSG). On this basis, we ensure that our products meet a uniformly high safety standard across all markets.

In accordance with these cross-market regulatory requirements, we subject our products to a comprehensive safety assessment prior to market launch, which is applied uniformly across all relevant sales markets. This assessment takes into account both technical risks and realistic usage scenarios. The aim is to identify potential hazards at an early stage and to prevent or minimize them through appropriate measures.

Our products comply with current European safety and ergonomics standards as well as recognized standards regarding stability and strength.

To ensure product safety, we also subject safety-relevant product categories to voluntary testing by independent institutes, including as part of the GS mark (tested safety). The results of these tests provide transparency and support the safe use of our products throughout their entire lifecycle.

Product safety considerations are embedded within the core development processes and in the quality management system. In addition, the quality management system includes a specific process description for product recalls, which sets out the procedures, responsibilities, and decision-making processes in the event of safety-related non-conformities.

There is currently no separate guideline for transparent and target-group-oriented communication. The issue is addressed within the framework of existing principles on product development and responsible business practices and is being developed further step by step.

Cooperation with Consumers and End-users, Availability of Channels to Raise Concerns, Approaches to Remedy

In accordance with the EU General Product Safety Regulation (GPSR), which has been in effect since December 2024, we ensure timely and transparent communication, as well as the implementation of appropriate measures, should any safety- or quality-related defects be identified. Depending on the situation, the measures taken range from product modifications to product recalls.

To ensure transparent information for consumers and end-users, Girsberger provides publicly accessible information on product safety, materials, user manuals and certifications via the company's website. In addition, the Girsberger website offers various contact options for consumers and end-users, including a contact form, telephone numbers and email addresses.

The online database Certipedia, operated by the TÜV Rheinland Group, enables certifications to be traced transparently and their validity to be verified.



Actions and Resources Related to Consumers and End-users

Product Safety – Requirements of the General Product Safety Regulation (GPSR)

Stress Tests

Dynamic and static load tests play a central role in Girsberger Office products. These are carried out repeatedly, evaluated, and documented throughout the entire development phase. The documentation ensures that all tests are traceable and that a rapid response is possible if required.

Product Labelling

Another key aspect is clear labelling and the provision of comprehensible consumer information. Safety and usage instructions support the correct use of products in everyday life.

Risk Assessment

We carry out detailed risk assessments for each of our products, taking into account all potential hazards throughout the product's entire lifespan. This includes both aspects of safety in use and possible impacts on health and the environment. In addition, our internal processes are continuously adapted, particularly with regard to traceability, documentation, and extended labelling and information requirements.

Regular Review and Updating of Product Safety Standards

Our product safety standards are continuously reviewed and adapted as necessary to promptly reflect regulatory changes and technological developments.

Product Safety Assessment and Reporting

As part of our annual sustainability reporting, we present the most important information on product safety in a consolidated format, including testing procedures and certifications.

GS-Certification, Testing for Harmful Substances, and “Ergonomics tested” for Girsberger Office Products

The independent TÜV/LGA GS certification confirms that products meet defined technical and safety requirements.

In addition, the TÜV/LGA “Tested for harmful substances” certification guarantees that products and their materials emit no harmful substances, or only strictly limited amounts, in accordance with EU directives.

Our TÜV/LGA “Tested for ergonomics and usability” certified office swivel chairs meet international ergonomic standards designed to reduce physical strain, even during prolonged use.

Not all office swivel chairs from our Girsberger Office portfolio can fully meet these ergonomic requirements due to their design. Models intended for short-term use (“Simple Office Chairs”) are deliberately designed differently and offer correspondingly lower ergonomic comfort. Nevertheless, the proportion of ergonomically certified office swivel chairs delivered in 2025 stood at 92.5 %, underlining our clear commitment to ergonomic workplace solutions.



Actions, Resources and Targets Related to Consumers and End-users

Communication

In 2026, we are working on a concept for transparent and target-group-oriented marketing that presents key elements, such as our service offering and the associated range of services, in a clear and consistent manner for end-users.

Targets

Our Target is to strengthen product safety in the long term through proactive action and continuous improvement, in addition to complying with legal requirements.

We also aim to consistently develop product safety across all business units and ensure it goes beyond legal requirements. In doing so, we focus on innovation, traceability, and transparency to consolidate the trust of our customers and partners in the long term.

No specific target has yet been defined for the identified opportunity of transparent and target-group-oriented communication. We are first analyzing the current status and possible development steps. A target definition is planned for the next reporting cycle.

Product groups	Price list 2024	Price list 2025
Office swivel chairs		
with GS certification ¹	100.0 %	100.0 %
tested for harmful substances ²	99.9 %	99.8 %
Ergonomics tested ³	92.3 %	92.5 %
Multi-purpose/visitor chairs		
with GS certification ¹	90.0 %	90.7 %
tested for harmful substances ²	63.0 %	62.9 %
Ergonomics tested ³	-	-

¹Tested and awarded by TÜV Rheinland LGA Products. Recertification takes place every five years.

²Certified by TÜV Rheinland LGA as tested for harmful substances with annual validation; recertification takes place every five years.

³Certified according to TÜV Rheinland LGA "Ergonomics tested"



ESRS Index

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ESRS Index

ESRS	Disclosure requirement	Description	Cross Reference	Section	Comment
ESRS 2	BP-1	Basis for preparation of the sustainability statement	-	Basis for preparation	
ESRS 2	BP-2	Specific information if the undertaking uses phasing-in options	-	Basis for preparation	
ESRS 2	GOV-1	The role of the administrative, management and supervisory bodies in relation to sustainability	-	Administrative, management and supervisory bodies	
ESRS 2	GOV-2	Integration of sustainability-related performance in incentive schemes	-	-	We do not use any internal incentive schemes linked to sustainability aspects for members of the company's advisory and management bodies.
ESRS 2	GOV-3	Statement on due diligence	-	Statement on due diligence	
ESRS 2	GOV-4	Risk management and internal controls over sustainability reporting	-	Risk management	
ESRS 2	SBM-1	Strategy, business model and value chain	-	Strategy, business model and value chain	page 6-7 and 9-10
ESRS 2	SBM-2	Interests and views of stakeholders	-	Spotlight: stakeholder engagement	
ESRS 2	SBM-3	Interaction of material impacts risks and opportunities with strategy and business model, and financial effects	-	Double materiality assessment 2025 - results	page 18-21
ESRS 2	IRO-1	Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported	-	Double materiality assessment 2025 - methodology and approach	page 15, 17
ESRS 2	IRO-2	Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement	-	Double materiality assessment 2025 - results	page 19-21



ESRS Index

ESRS	Disclosure requirement	Description	Cross Reference	Section	Comment
E-1	E1-1	Transition plan for climate change mitigation	-	Transition plan for climate change	
E-1	E1-2	Identification of climate-related risks and scenario analysis	-	Identification of climate-related risks	
E-1	E1-3	Resilience in relation to climate change	-	-	As we are currently unable to systematically evaluate climate-related risks, the resilience of our business model to climate-related changes can only be assessed to a limited extent. The assessment is reviewed on an ongoing basis as risk and scenario analysis and data availability evolve. Measures and plans initiated in response to the risks and impacts already identified are detailed under E1-1 and E1-5.
E-1	E1-4	Policies related to climate change mitigation and adaptation	GDR-P	Policies	
E-1	E1-5	Actions and resources in relation to climate change mitigation and adaptation	GDR-A	Actions and resources	page 28-29
E-1	E1-6	Targets related to climate change	GDR-T	Targets	
E-1	E1-7	Energy consumption and mix	GDR-M	Energy consumption and mix	
E-1	E1-8	Gross scope 1, 2, 3 GHG emissions	GDR-M	Gross scope 1, 2, 3 GHG emissions	page 33-34
E-1	E1-9	GHG removals and GHG mitigation projects financed through carbon credits	-	GHG mitigation projects financed through carbon credits	
E-1	E1-10	Internal carbon pricing	-	-	Not material
E-1	E1-11	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	-	-	Not material, phase-in.



ESRS Index

ESRS	Disclosure requirement	Description	Cross Reference	Section	Comment
E-2		Pollution	-	Appendix: environmental indicators	Not material. See the appendix for environmental data.
E-3		Water	-	-	Not material
E-4		Biodiversity and Ecosystems	-	-	Not material
E-5	E5-1	Policies related to resource use and circular economy	GDR-P	Policies	
E-5	E5-2	Actions and resources related to resource use and circular economy	GDR-A	Actions and resources	page 37-39
E-5	E5-3	Targets related to resource use and circular economy	GDR-T	Targets	
E-5	E5-4	Resource inflows	GDR-M	Resource inflows	page 41-42
E-5	E5-5	Resource outflows	GDR-M	Resource outflows	page 43-44
S-1	S1-1	Policies related to own workforce	GDR-P	Policies	
S-1	S1-2	Engagement with own workforce and workers' representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy		Engagement with own workforce	
S-1	S1-3	Actions and resources related to own workforce	GDR-A	Actions and resources	page 50-51
S-1	S1-4	Targets related to own workforce	GDR-T	Targets	
S-1	S1-5	Characteristics of the undertaking's employees	GDR-M	Characteristics	
S-1	S1-6	Characteristics of non-employees in the undertaking's own workforce	-	-	Not material



ESRS Index

ESRS	Disclosure requirement	Description	Cross Reference	Section	Comment
S-1	S1-7	Collective bargaining coverage and social dialogue	-	Collective bargaining coverage and social dialogue	
S-1	S1-8	Diversity metrics	GDR-M	Diversity metrics	
S-1	S1-9	Adequate wages	-	Adequate wages	
S-1	S1-10	Social protection	-	-	All employees are covered at least by statutory social security schemes in their respective countries. The statutory and additional provisions are defined in the employment regulations.
S-1	S1-11	Persons with disabilities	-	-	The integration of people with disabilities is part of our social commitment but does not constitute a separate material topic.
S-1	S1-12	Training and skills development metrics	GRD-M	Training and skills development	page 50, 54
S-1	S1-13	Health and safety metrics	GDR-M	Health and safety	
S-1	S1-14	Work-life balance metrics	GDR-M	Work-life balance	
S-1	S1-15	Remuneration metrics	GDR-M	Remuneration metrics	
S-1	S1-16	Incidents of discrimination and other human rights incidents	GDR-M	Incidents of discrimination	
S-2		Workers in the Value Chain	-	-	Not material
S-3		Affected Communities	-	-	Not material



ESRS Index

ESRS	Disclosure requirement	Description	Cross Reference	Section	Comment
S-4	S4-1	Policies related to consumers and end-users	GDR-P	Policies	
S-4	S4-2	Engagement with consumers and end-users, existence of channels for consumers and end-users to raise concerns or needs and approaches to remedy		Engagement	
S-4	S4-3	Actions and resources related to consumers and end-users	GDR-A	Actions and resources	page 58-59
S-4	S4-4	Targets related to consumers and end-users	GDR-T	Targets	
G-1	G1-1	Policies related to business conduct	GDR-P	Policies	
G-1	G1-2	Actions related to business conduct	GDR-A	Actions	
G-1	G1-3	Targets related to business conduct	GDR-T	Targets	
G-1	G1-4	Metrics related to corruption or bribery	GDR-M	-	During the reporting period, there were no convictions, sanctions, or fines for breaches of laws combating corruption and bribery.
G-1	G1-5	Metrics related to political influence, including lobbying activities	GDR-M	-	The Girsberger Group does not exert political influence and does not engage in lobbying. It makes no financial or material contributions for political purposes.
G-1	G1-6	Metrics related to payment practices	GDR-M	-	On average, our payment terms are net 30 days, although individual suppliers grant shorter payment terms (net 10) as well as longer payment terms (net 45). A weekly payment run ensures that the agreed payment terms are always met.



Appendix

5



Additional Environmental Indicators, Glossary

Environmental Indicators

Air Emissions	Unit	2024	2025	2030
VOC	t	7.624	7.888	<5
SOx	t	0.069	0.075	<0.1
NOx	t	1.636	1.736	<1.7

Glossary

Abbreviation	Explanation
DMA	Double Materiality Assessment
EFRAG	European Financial Reporting Advisory Group
EGB	The Federal Office for Gender Equality in Switzerland
ESRS	European Sustainability Reporting Standards
EU ETS	EU Emissions Trading Scheme
GPSR	General Product Safety Regulation
ILO	International Labour Organization
IRO	Impact, Risk, Opportunity
SME	Small and Medium-sized Enterprises
UNGC	United Nations Global Compact



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