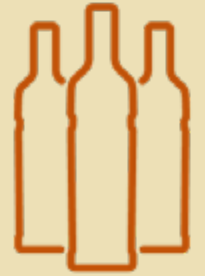




BERENTZEN-GRUPPE  
Thirst for life



# Sustainability Report 2023



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## (1) Introduction

### *About this PDF report*

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*Ladies and gentlemen,  
dear readers,*

We are pleased to present the seventh consecutive, voluntary Sustainability Report of our corporate group to you today. The regular annual publication of this report since 2018 is clear proof of our commitment to the responsibility we have to people, the planet and products. We are firmly convinced that sustainable activity and economic success are inseparable prerequisites for creating long-term value for all our stakeholders. Although it has long been an important trend, the concurrence of economics, ecology and social responsibility gained fresh momentum in 2023. The importance of this topic is reflected by the many activities and projects related to sustainability that we as a corporate group implemented in the past year and which we describe in detail in the present report.



If you have followed our commitment to sustainability over a longer period of time, you will know that we divide the measures we take as part of our sustainability strategy into three areas of activity: *People*, *Planet*, and *Products*. In the forewords of our preceding Sustainability Reports, we placed a particular emphasis on our projects in the areas of *Products* and *Planet*, including the measures we have taken to make our products climate-neutral or the installation of photovoltaic systems at our business locations, for example.

In the past year, we have pursued measures especially in the area of *People*. We are proud to report today that we successfully implemented all the individual measures we defined as part of our sustainability strategy by the end of our 2023 financial year. In the area of corporate health management (CHM), for example, we developed and implemented the holistic concept of care@work, introduced a CHM steering committee, and broadened our system of key indicators. As a result, we have significantly improved our internal processes and maximised our contribution to occupational health and safety. At our Group company Citrocasa GmbH, we successfully established a corporate health promotion programme we call Citrofit. As of last year, moreover, our corporate group is a proud member of the occupational safety campaign known as "Vision Zero".



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The success of our initiatives is reflected not only by the awards we have received in the category of family-friendly employer for our business locations in Haselünne, Minden and Linz, but also in the positive feedback of our employees and job applicants.

We have not been idle in the other areas of activity, either. For example, we updated our Code of Conduct and Marketing Code, introduced a new, Group-wide digital whistleblower system, and significantly increased the capacity of our photovoltaic systems.

Again last year, our commitment to the cause of sustainability was recognised in the prestigious EcoVadis Rating, in which we won a gold medal for the third year in a row. Our rating rose from 72 to 77 points last year, lifting the Berentzen Group to the best two percent of the more than 100,000 enterprises across the world rated by EcoVadis.

As always, we have only been able to highlight a small selection of our measures, initiatives and projects in this foreword. We therefore urge you to read all of the present Sustainability Report. And of course, we have big plans for 2024 as well. Aside from measures meant to prepare us for new regulatory requirements such as the Corporate Sustainability Reporting Directive (CSRD) and the EU Taxonomy, we also intend particularly to revise and improve our sustainability strategy. There is much to look forward to!

Sincerely yours,

Ralf Brühöfner

Oliver Schwegmann





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With a company history going back over 260 years, the Berentzen Group is one of the oldest producers of spirits in Germany. Berentzen-Gruppe Aktiengesellschaft, with its head office in Haselünne, Germany, is the highest-level company of the Berentzen Group, which consists of more than 20 national and international subsidiaries in addition to the parent company. In the 2023 financial year, the Group generated revenues of EUR 185.7 million (EUR 174.2 million), employing a headcount of 513 (495) at seven locations in three countries as at the December 31, 2023 reporting date.

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

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



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



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## Brands, products and markets

Our brand portfolio of spirits includes not only internationally renowned brands such as *Berentzen* and *Puschkin*, but also traditional German spirits such as *Strothmann*, *Doornkaat* and *Bommerlunder* as well as premium brands like *Tres Paises*, along with numerous premium, medium and standard dealer brand concepts.

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

With our subsidiary Citrocasa GmbH (hereinafter referred to as Citrocasa), with its head office in Linz, Austria, we are active as a system provider in the business involving fruit juice systems, particularly orange presses. Alongside orange presses, the full range marketed under the *Citrocasa* brand encompasses oranges under the *frutas naturales* brand and special bottles for freshly squeezed orange juice. In addition, sales of pomegranate presses and pomegranates are also increasing. The core competencies are in ongoing system development and improvement, technical services and the supply of fruits and bottles.

Thanks to this wide range of brands and products in the *Spirits*, *Non-alcoholic Beverages* and *Fresh Juice Systems* segments, we offer beverages in different price segments and product categories.

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

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

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

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	2023	2022	2021
<b>People</b>			
Headcount at December 31, 2023 [number]	514	495	489
Turnover rate [%]	12.4	16.4	16.6
Part-time ratio [%]	15.6	14.5	15.3
Ratio of women [%]	34.5	34.9	34.6
Reportable occupational accidents [number]	23	9	12
Illness ratio [%]	4.8	5.4	4.3
<b>Planet</b>			
Total emissions [t CO <sub>2</sub> e]	6,044.5	6,155.7	6,703.2
Waste and reusable material produced [t]	3,201.1	3,716.1	3,669.4
Water consumption [in thousand m <sup>3</sup> ]	424.90	435.70	390.30
Waste water generated [in thousand m <sup>3</sup> ]	263.80	263.40	228.53
Energy consumption [GWh]	25.00	25.30	26.80
Electricity from renewable energy [%]	98.1	98.2	97.9
<b>Products</b>			
Climate-neutral products [number]	60	57	42
<i>Non-alcoholic beverages</i>			
Finished product in million litres [million litres]	109.86	121.12	123.35
Fillings [million units]	151.05	166.55	161.58
Share of reusable containers [%]	92.11	90.90	86.70
Share of glass containers [%]	59.60	59.70	58.10
<i>Spirits</i>			
Finished product in million litres [million litres]	53.02	53.74	51.17
Fillings [million units]	153.45	136.33	127.68
Share of glass containers [%]	99.12	98.5	99.3



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## (2) Principles

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

In light of growing challenges related to climate change, increasing shortages of resources and our stakeholders' growing requirements, we are particularly focused on sustainability and are working to continuously enhance it through our sustainability strategy.

### (2.1) Sustainability strategy

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

Based on our three areas of activity *People, Planet* and *Products* – the topics that we identified as relevant in our materiality analysis – and taking into account the Sustainable Development Goals (SDGs) relevant to the Group, we have developed specific objectives, measures and action plans, which help us to make sustainable development within the corporate group measurable and controllable. With this, we are continuing to expand our sustainability activities, which have been systematically structured and continuously expanded over the last few years.



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Area of activity	Objective	SDGs	Measures	Status	Deadline	
 <b>People</b>	<b>Zero accidents and improved health</b>		Developing and implementing a new occupational health management plan	New "care@work" occupational health management plan successfully implemented. Among the key measures: a digital health platform was introduced that enables employees to access video courses, specialised articles, health exercises and personal coaching.	2023	
			Introducing an occupational health management steering committee	The occupational health management steering committee met regularly. Measures already taken were identified and new measures were decided on, as needed.		
			Revising the system of key indicators, implementing a new monitoring system and defining performance indicators	Key indicator data collection was systematised. New key indicators and data collection methods were defined. Key indicators were integrated into the central business intelligence software.		
			Drawing up an internal communication concept for the new occupational health management plan	A digital health platform was established, making it easier to access health-related offerings. In addition, flyers about the social intranet were posted regularly and ad-hoc to generate awareness of special offerings. The occupational health management steering committee was established as a force-multiplier and additional source of information.		
				Continuing to implement the new company health programme "Citrofit" at Citrocasa		Citrofit has been successfully implemented. It was recognised in the reporting year with the seal of approval for Promotion of Occupational Health.
				Joining and implementing the occupational health and safety campaign "Vision Zero"		Joined. An inventory was taken and a comprehensive catalogue of measures was derived. Initial measures have already been implemented or are contained in 2024 action plan.
			Updating the Code of Conduct	The updated Code of Conduct was successfully implemented Group-wide. In addition, the new digital whistle-blower system was integrated and the integration process was discussed.		



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Area of activity	Objective	SDGs	Measures	Status	Deadline
 <p>Planet</p>	<p><b>Hundred percent resource efficiency</b></p>		<p>Setting up a digital system to monitor environmental indicators at the production locations on a monthly basis</p>	<p>Environmental indicators were collected at production locations monthly from the beginning of the reporting year. In addition, data collection was digitalised and integrated into business intelligence software. The tool will be further developed in the 2024 financial year and the process of key indicator data collection will be optimised.</p>	
			<p>Defining performance indicators and setting target values in the Planet area of activity</p>	<p>Performance indicators and target values were defined as part of the efficiency strategy described below. A review of key indicator selection is planned for 2024.</p>	
			<p>Introducing an environmental management system pursuant to ISO 14001</p>	<p>The environmental management system that was introduced in 2022 was certified for the first time. Successfully recertified under ISO 14001 in the reporting year.</p>	
			<p>Deriving potential to improve efficiency and developing an efficiency strategy to optimise resource consumption</p>	<p>Investment made in a data platform to increase efficiency for production facilities. Knowledge gained from data analysis flows into facility-specific catalogue of measures. Several measures to boost efficiency and optimise resource consumption were successfully implemented. Additional measures are planned.</p>	2024
			<p>Digitalising our fruit presses on an ongoing basis with a view to improving resource efficiency</p>	<p>The Citrocasa Cloud was developed to digitalise the fruit presses and was successfully introduced to customers for the first time.</p>	
			<p>Optimising the logistics processes at Citrocasa</p>	<p>Initial measures were implemented to optimise logistics. For example, the Europe season was extended in the reporting year and the supply chains in the bottling area were shortened. Additional measures are being reviewed and planned.</p>	





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Area of activity	Objective	SDGs	Measures	Status	Deadline
 <p><b>Products</b></p> <p><b>One hundred sustainable products</b></p>			Designing a catalogue of criteria for sustainable products	Workshops were held about designing the catalogue of criteria.	2025
			Designing a road map to increase the share of more sustainable products		
			Developing guidelines for more environmentally friendly product packaging	A workshop was held on environmentally friendly product packaging.	
			Reviewing and scoring product packaging based on the new guidelines for more environmentally friendly product packaging		
			Modifying selected product packaging	First batch of selected product packaging was modified. Conversion to recycled materials in the reporting year, e.g., of the <i>Mio Mio</i> brand labels.	
			Developing a business partner screening concept	A business partner screening tool has been selected. Implemented in the 2024 financial year.	
			Updating the Marketing Code of Conduct and the Supplier Code of Conduct	The Marketing Code of Conduct was updated and published in the reporting year. An update of the Supplier Code of Conduct is being planned.	

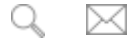
**Focused progress – our materiality approach**

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

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

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

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



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

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

A new materiality analysis was conducted in the 2024 financial year, taking into account the requirements of the Corporate Sustainability Reporting Directive (CSRD). The CSRD is a new EU directive that expands the reporting obligations of corporations. The directive is aimed at improving transparency and comparability in relation to environmental, social and governance aspects. It is part of the EU's efforts to promote a more sustainable economy.

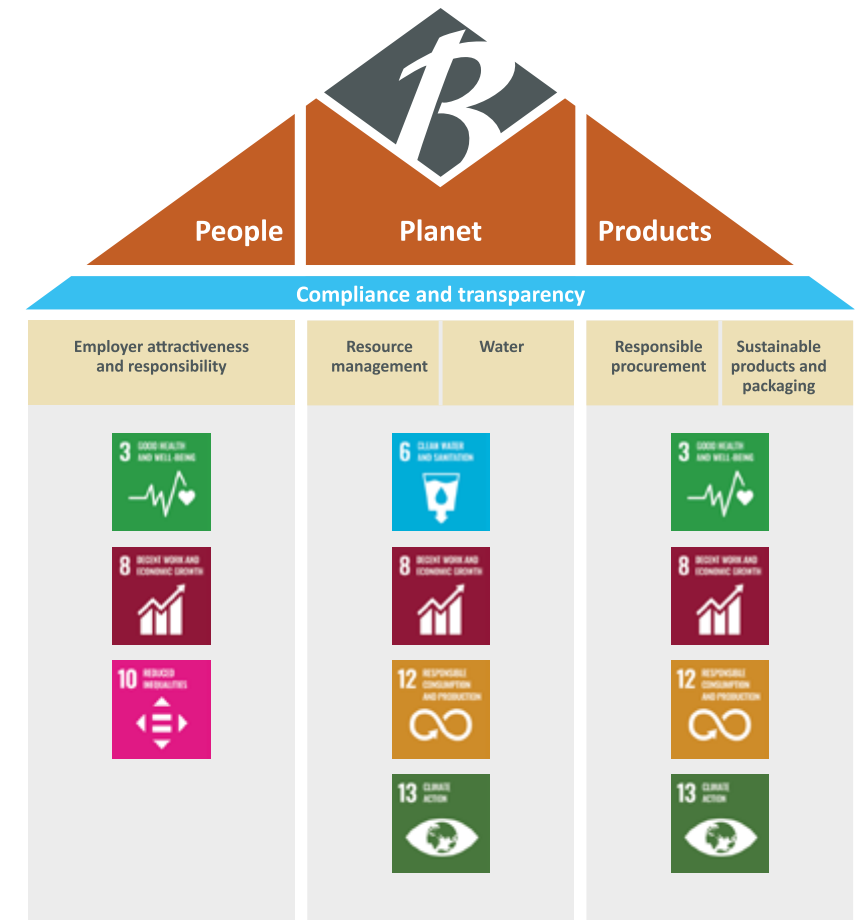
### *Sustainable Development Goals*

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

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

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

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







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(2.2) Sustainability management

Our corporate responsibility efforts are guided by nationally and internationally recognised standards, such as the core labour standards of the ILO (International Labour Organization) and the OECD Guidelines for Multinational Enterprises. In 2021, we also joined the world's largest initiative for responsible corporate governance: the United Nations Global Compact (UNGC). By signing on to its ten principles in the areas of human rights, labour, the environment and anti-corruption, we have pledged to implement the key principles of corporate sustainability. This commitment also sends a clear message that we view responsible corporate governance as an essential part of how we as a company think and act. We also joined the newly established UN Global Compact Network Germany (UN GCD) in the 2023 financial year.

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

Sustainability Council

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



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

The Supervisory Board, as a supervision body of Berentzen-Gruppe Aktiengesellschaft, also plays an important role in sustainability management. The chair of the Supervisory Board is not an employee of Berentzen-Gruppe Aktiengesellschaft. The Supervisory Board's monitoring and advisory function also encompasses sustainability questions. This includes detailed discussion of the Sustainability Report by the Finance and Audit Committee and by the full Board. The competence profile developed by the Supervisory Board for its members,



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while simultaneously reflecting the individual aspects and goals for its composition defined in the Diversity Concept, takes into account corresponding requirements of knowledge and expertise regarding sustainability issues and is therefore relevant for the entire Berentzen Group. In this way, the Supervisory Board accounts for the knowledge, skills and technical experience required to carry out its duties in relation to sustainability issues. Individual members of the Supervisory Board have participated in training and continuing education measures to this end in the reporting year.

#### *Sustainability management*

As the central function, the Corporate Social Responsibility department coordinates and drives forward the sustainability activities throughout the Group. Due to the steady increase in the importance of sustainability topics, what was previously a staff unit of the Executive Board became a Sustainability Department in the 2022 financial year. This department is under the Director of Corporate Finance and Sustainability, who reports directly to the Chief Financial Officer (CFO). In the course of fixed days every month, the Director of Corporate Finance & Sustainability together with the Head of Sustainability reports regularly to the CFO, who in turn reports to the Supervisory Board regularly and on an ad-hoc basis on sustainability topics.

Relevant sustainability topics within and outside of the corporate group are discussed and prioritised with the Executive Board and the respective departments. The ultimate responsibility for strategic decision-making relating to sustainability and the monitoring of the objectives within the Group lies with the Executive Board. Implementation at an operating level is the responsibility of executives within the departments of Berentzen-Gruppe Aktiengesellschaft and its affiliated subsidiaries. Mutual discussion of strategic decisions and their operational implementation occurs in the Sustainability Council.

#### *The Berentzen Codes*

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

Our [Code of Conduct](#) provides all employees throughout the Group with guidelines setting out appropriate behaviour in the interests of responsible management, whilst providing appropriate instructions to ensure the careful use of resources. In the light of our social responsibility, the [Marketing Code of Conduct](#) contains specific guidelines for product-related communications and for the responsible handling of our products. The [Supplier Code of Conduct](#) serves to forge a common understanding of appropriate living and working conditions for employees and forms the basis for sustainable business relationships. In the 2023 financial year, the Code of Conduct and the Marketing Code of Conduct were revised, updated and successfully implemented. A revision of the Supplier Code of Conduct is planned for the 2024 financial year.

Complying with recognised corporate governance principles is another cornerstone of responsible corporate governance. We comply with the framework of rules laid down in the German Corporate Governance Code (DCGK) and its guiding principles. Consequently, we attach importance to ensuring close collaboration between the Executive Board and the Supervisory Board and taking into account the interests of our shareholders, employees and other stakeholders affiliated with the Company. We value open communication, responsible risk management and due and proper accounting and auditing. A comprehensive revision of the DCGK was undertaken in the 2022 financial year. Sustainability-related topics were given much greater weight than before. In the course of it, we expanded our internal control system



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and our risk management system by adding sustainability-related objectives. Since then, the systematic identification and assessment of ESG risks has been performed semiannually by the respective risk observers and annually as part of an ESG risk workshop with the representatives of various specialist departments.

Social and ecological goals are also being taken into account in corporate planning and the development of a new Group strategy.

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

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

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

To obtain an objective assessment of our sustainability performance, we again had our sustainability rated by EcoVadis in the 2023 financial year. We were awarded 77 out of a possible 100 points for our activities in the area of sustainability, thus achieving a gold medal. This places us in the 2023 financial year among the top 2% of all companies rated by EcoVadis. Thus, we were even able to improve by another five points on our very good performance from the previous ranking. This recognition is a sign of our continual efforts to further develop and improve our sustainability activities.

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





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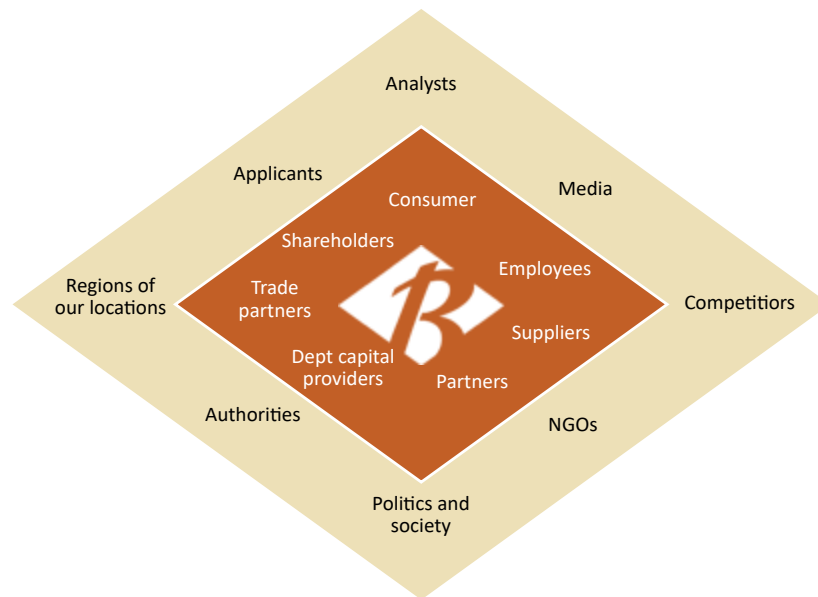
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Speaking to and exchanging information and ideas with our stakeholders is very important to us. We believe that only those who are prepared to listen and take suggestions and expectations seriously can operate successfully in the long term.

The following image shows our stakeholder universe. We view group representatives as strategically important stakeholders whose satisfaction is particularly important to our Company's success. These stakeholders are shown within the image.

Our stakeholder universe



We prefer to talk to our stakeholders in person and directly. Since this is only possible to a limited extent, we have already spent several years working intensively on developing different forms of dialogue and information sources. An important

element in this are digital formats and media. Again in the reporting year, we further developed our corporate website and those of our subsidiaries, and we enabled faster information flow through simplified registration for newsletters, for example. In the implementation of our social media strategy, which was launched already in the 2022 financial year, we reached new milestones for the spread of our information. In addition, we began activating new social media channels, which will enable us to communicate with and provide information to our stakeholders in future in an even more tailored way to specific target groups. Suggestions and concerns voiced by stakeholder groups are recorded by Berentzen Group representatives and, through the different departments, are incorporated into our business operations and sustainability strategy.

Employees

Each and every employee is an ambassador of the Berentzen Group who carries its principles and values out into the world. The internal social intranet platform provides them with a wide range of internal information and daily updates on the development of the Company and enables them to exchange ideas and information on various topics across locations. Once a month, a press review is sent out to employees informing them of the reporting on the Berentzen Group. Members of the works council and management also report on current topics at the works meetings. Other forms of dialogue include company notices, team meetings and employee appraisals, as well as the annual, quarterly, half-yearly and sustainability reports. In the reporting year we launched something we call "Berentzen Talk". These are short videos in which the Executive Board talks about current issues and developments in a moderated roundtable, and sheds light on and debates a focus topic together with one additional guest. "Berentzen Talk" is recorded four to six times a year and made available to all employees through the Social Intranet.



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#### *Trade partners and cooperation partners*

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

#### *Consumers*

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

#### *Suppliers*

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

#### *Shareholders and debt providers*

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





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**Membership in federations and associations**

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

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

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

**(2.4) Compliance and transparency**

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

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

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





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

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

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

Focus topics in the compliance department in the reporting year included prevention of money-laundering, updating of the Code of Conduct and Marketing Code of Conduct, introduction of a new whistle-blower system, revision of the competence guideline of the corporate group, introduction of a digital training tool and the basic further development of the corporate group's compliance management system.

### **Responsible risk management**

As a corporate group operating in the national and international food industry, we are subject to a number of legal regulations, which exposes us to legal and regulatory risks.



As potential compliance-related risks may occur in all operating and administrative areas of the corporate group, the objective of all guidelines, instructions and other preventive measures is to ensure compliance with national and international law and, at the same time, prevent breaches of the law, specifically corruption on the part of the Berentzen Group and its employees. This objective was achieved once again in the 2023 financial year, as no cases of corruption or legal actions for anti-competitive behaviour, anti-trust or monopoly practices were recorded.

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



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

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



**Compliance organisation**

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

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

Another important element is the revised whistle-blower system of the corporate group. With it, employees, business partners and other external stakeholders are able to report possible breaches of the law or our Codes or unethical behaviour or misbehaviour within the Berentzen Group confidentially and anonymously, or they can report them directly to the internal Compliance Officer. It serves to uncover potential abuses and suspected cases of corruption, fraud, discrimination or other illegal or unethical practices.





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The new whistle-blower system gives whistle-blowers a secure opportunity to pass on their information without fear of reprisals or negative consequences. At the same time, the whistle-blower system enables us to remain in contact with the anonymous whistle-blower, making it possible to follow up on leads appropriately and effectively.

The whistle-blower system is operated by an external, independent law firm. Leads are taken down in German, English and Turkish, so the whistle-blower system covers the languages of all countries where the corporate group has employees. The employees are informed about the whistle-blower system at the start of their employment. In addition, the whistle-blower system is accessible via the social intranet, the corporate website and the websites of the subsidiaries. Reports that came in during the 2023 financial year did not reveal any breaches, following adequate investigations.

#### *Increasing employee and executive awareness*

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

We also address the risk of corruption by separating functions, implementing approval procedures and working according to the “dual control principle”, for example. Furthermore, the employees of the Berentzen Group receive instruction on compliance-related topics in training courses that serve to raise awareness

of compliance with all relevant legal requirements. In the reporting year, the compliance department worked intensively on developing a new digital training tool, which will enable the employees in future to complete the trainings digitally at a convenient time for them. Moreover, the organisation and management of trainings will be simplified.

If they have questions about lawful conduct or questions related to the understanding or interpretation of the Berentzen Group Codes, employees can turn to their supervising manager, the Compliance Officer, or the Corporate Legal Department of Berentzen-Gruppe Aktiengesellschaft.

#### *Transparency*

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

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

To increase the comparability of our sustainability achievements, our reporting is based on the GRI Standards. GRI (Global Reporting Initiative) is a standard established worldwide for sustainability reporting.



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### (3) People

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

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

The personnel strategy is shaped, put into practice and driven forward by the Human Resources and Organisation department. This area is centralised at Berentzen-Gruppe Aktiengesellschaft for the entire Berentzen Group. The head of the centralised area reports directly to the Chief Financial Officer.



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

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



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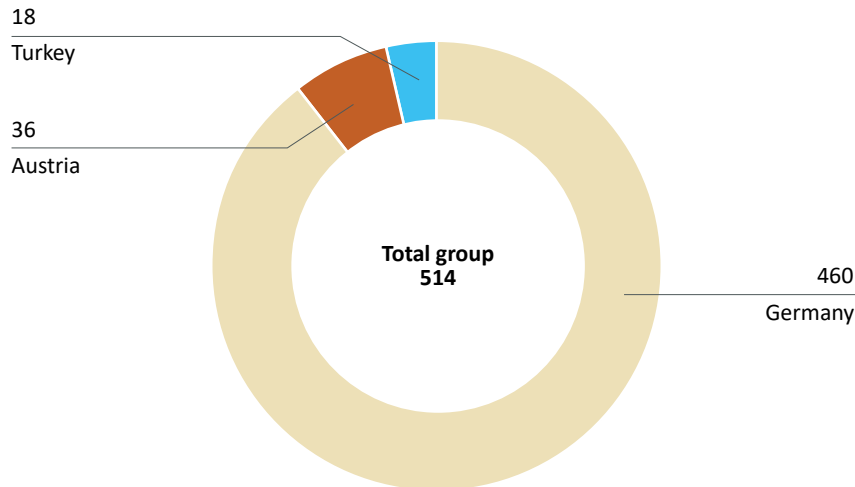
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**Employer attractiveness and responsibility**

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

To ensure mutual success and a shared drive to succeed, we train our employees and promote their continuous development. This includes high-quality training for entry-level workers and active support of further training and skills development for our employees. Further information can be found in the sub-chapter "[Training and development](#)".

**Employees by region**



**Employment structure**

As at December 31, 2023, the corporate group had 514 employees (headcount) in Germany, Austria and Turkey. That is 19 employees more than in the previous year. The corporate group employed 509 staff on average over the year.

**Headcount development**

	2023	2022	2021
Headcount	514	495	489
Average headcount	509	497	493

As at the reporting date, 54.5% of our employees were employed in commercial and administrative positions, and 41.2% in production positions. Trainees and interns made up the remaining 4.3%. At 44.7%, most staff are employed at Berentzen-Gruppe Aktiengesellschaft, followed by 35.6% of staff at Vivaris Getränke GmbH & Co. KG, 9.9% at our sales companies and 7.0% at our Austrian subsidiary, Citrocasa GmbH. The remaining 2.7% of our workforce is employed at Berentzen Hof GmbH.



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### Distribution of headcount within the corporate group

Entity	Salaried employees (total)	thereof female	Wage earners (total)	thereof female	Trainees (total)	thereof female	Total employees
Berentzen-Gruppe Aktiengesellschaft	138	73	77	13	15	9	230
thereof in Haselünne	90	51	3	0	10	6	103
thereof in Minden	43	19	74	13	5	3	122
thereof in Stadthagen	5	3	0	0	0	0	5
Berentzen Hof GmbH	7	5	7	6	0	0	14
Berentzen-Vivaris Vertriebs GmbH	29	4	0	0	0	0	29
Berentzen Alkollü Ickiler Ticaret Limited Sirketi	18	4	0	0	0	0	18
Vivaris Getränke GmbH & Co. KG	48	27	128	21	7	1	183
thereof in Haselünne	32	17	71	5	3	0	106
thereof in Grüneberg	16	10	57	16	4	1	77
Citrocasa Deutschland Vertriebs GmbH	4	0	0	0	0	0	4
Citrocasa GmbH	36	14	0	0	0	0	36
<b>Group</b>	<b>280</b>	<b>127</b>	<b>212</b>	<b>40</b>	<b>22</b>	<b>10</b>	<b>514</b>

### Tackling risks responsibly

As part of our risk management system, we monitor and assess the "manager shortage" risk on a quarterly basis. In the 2022 financial year, we expanded our risk management system by adding an ESG risk management system. In the process, the risks of "unwanted turnover" and "accidents at work and health risks for employees" are monitored and regularly assessed.

Demographic change has intensified the competition for skilled labour in industrialised countries. With our personnel strategy and the associated measures, we are able to counter and minimise these risks. For example, we focus more on remote working so as to enable applicants from other regions to join the corporate group, regularly review our salary structures and optimise our recruitment process. Additional measures in this context include regular employee interviews, a continuous process of improving working methods, work quality and working

atmosphere, and the promotion of integration. Avoiding accidents at work and health risks for employees is an essential element of our sustainability strategy. We regularly identify and review potential risks and institute appropriate protective measures. In addition, we promote our employees' health through complex measures in occupational health management and reintegration management.



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(3.1) Employee retention and satisfaction

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

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

Average term of employment and turnover

	2023	2022	2021
Average term of employee [years]	11.7	12.3	13.0
Turnover rate [%]	12.4	16.4	16.6
Number of exits	60	77	77
Newly hired employees and trainees	85	91	66

In the reporting year, the turnover rate of 12.4 % fell sharply from the previous year (16.4 %). This success is due in part to our many employee retention measures, which will be addressed in detail below. The long average term of employment of 11.7 years in the 2023 financial year shows the continuing high degree to which employees identify with the corporate group.

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

Employee turnover by region, gender and age

	Turnover rate in %	Number of exits
<b>By region<sup>1)</sup></b>		
Germany	11	55
Austria	3	1
Turkey	22	4
<b>By gender</b>		
Number of women	6	30
Number of men	6	30
<b>By age</b>		
Under 30	4	18
30 to 50 years	4	18
Over 50	5	24

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





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New hires by region, gender and age

	Rate of newly hired employees in %	Number of new hires
<b>By region</b>		
Germany	87	94
Austria	6	7
Turkey	6	7
<b>By gender</b>		
Number of women	46	50
Number of men	54	58
<b>By age</b>		
Under 30	57	62
30 to 50 years	31	34
Over 50	11	12

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



Employees by contractual status

We strive to build long-lasting relationships with our employees based on trust. That is why around 86% of our employees are employed on permanent contracts. An additional 4.3% of our employees are employed at the corporate group as part of their training. Further information on this topic can be found in the chapter “[Training and development](#)”.

Employees by type of contract, region and gender

	Number of employees	of which on permanent contracts	of which on fixed contracts	of which trainees
Germany	460	387	51	22
Austria	36	36	0	0
Turkey	18	18	0	0
<b>Group as a whole</b>	<b>514</b>	<b>441</b>	<b>51</b>	<b>22</b>
Number of women	177	149	18	10
Number of men	337	292	33	12
<b>Group as a whole</b>	<b>514</b>	<b>441</b>	<b>51</b>	<b>22</b>

We work with temporary work agencies to bridge any short-term or temporary shortages. These agencies must have a valid permit for the loaning of employees. If a position is occupied by a temporary worker for more than six months, we will check whether this is a permanent position and whether the position can instead be permanently filled by an employee employed at the Berentzen Group. As at the reporting date, the Berentzen Group employed one temporary worker, making up 0.2% of the overall workforce. Temporary workers are employed mostly in empty bottle sorting and perform some supporting auxiliary work in production. Temporary workers do not count as Berentzen Group employees on a fixed contract as they are employed by the relevant temporary work agency.



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Work/life balance

For our employees, having a work/life balance is essential. We would like to make every effort to support our employees in achieving this. Provided this is compatible with the employee's activities, we allow various working time modes and family-friendly part-time modes. In the 2023 financial year, the part-time ratio amounted to 15.6 %. To develop contemporary, reasonable working time modes, we regularly identify the needs of our employees. In this context, the scope of the previous working time model was broadened further, with core working hours replaced by department-specific staffing times. The aim is to allow employees in commercial or administrative positions to work more flexible hours. All employees of the Berentzen Group have a contractually stipulated number of working hours. These are controlled by the respective collective bargaining agreements and non-collective agreements.

Part-time ratios and ratio of women

	2023	2022	2021
Headcount	514	495	489
Number of part-time employees	80	72	75
Part-time ratio [%]	16	14.5	15.3
Ratio of women [%]	34.4	34.9	34.6

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



Part-time employees by gender and region

	Number of part-time employees
Germany	70
Austria	9
Turkey	1
<b>Group as a whole</b>	<b>80</b>
Number of women	64
Number of men	16
<b>Group as a whole</b>	<b>80</b>

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



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These efforts and our continued commitment in this area underscore how firmly established family-friendly policies are within the Berentzen Group. The renewed certification process of the Haselünne location as a family-friendly employer in the reporting year is also testament to this. Our Haselünne location was first certified with the seal of approval as a family-friendly employer in 2019 by the Emsländische Stiftung Beruf und Familie (Emsland foundation for employment and family). The successful recertification now extends the seal's validity until the end of 2025. In addition, in the reporting year our Minden location received an award for the third time from the Kompetenzzentrum Frau und Beruf Ostwestfalen-Lippe (Ostwestfalen-Lippe centre of excellence for women and employment) for being a family-friendly company in the Minden-Lübbecke region. Our Austrian subsidiary Citrocasa was recognised in the reporting year with the 2023-2025 seal of approval for work and family life. Moreover, on the kununu web portal in the reporting year, the platform awarded us the designation of "Top Company". This puts us among the top five percent of companies rated on kununu.

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

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

Since 2017, we have offered our employees the possibility of leasing company bicycles within the scope of a salary conversion scheme. 75 bicycles are currently being leased by 59 employees. Some employees are making use of the option offered of also leasing a bicycle for their partner.







### Diversity and equal opportunities

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

For us, diversity is not just about cultural diversity and internationality, but also concerns age groups, professional competence and an adequate gender balance. In the reporting year, the ratio of women was 34.4 % (34.9 % in the 2022 financial year).

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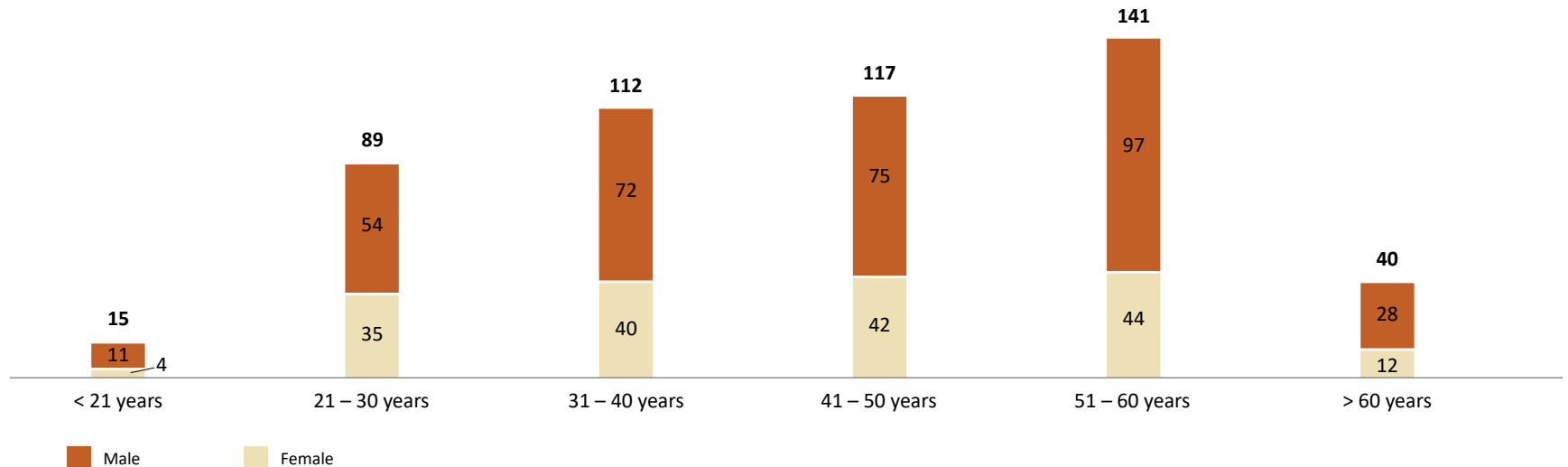
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### Gender distribution by age group



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

We do not tolerate discrimination of any kind and pursue interactions that are based on mutual respect, appreciation, tolerance and trust. These principles are part of our Code of Conduct, which is applicable to the whole Group and therefore must be complied with by all employees. We strengthened this understanding in the reporting year 2021 by joining the UN Global Compact and committing to complying with its ten principles. Employees who infringe these principles will be subject to disciplinary action under labour law, including warnings or even termination of contract. Those affected can get in touch with Human Resources or the Compliance Officer or use the anonymous digital whistle-blower system.



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



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Age groups and average age in the corporate group

	2023	2022	2021
< 30 years [%]	18.5	21.0	19.8
≥ 30 - ≤ 50 years [%]	46.3	42.4	43.1
> 50 years [%]	35.2	36.6	37.0
Average age [years]	43.9	44.3	43.9

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

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

Diversity at management level

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

Diversity objectives at management level within the corporate group

	Adopted target by 12/31/2021
Supervisory Board [%]	33 <sup>1)</sup>
First management level beneath the Executive Board [%]	20
Second management level beneath the Executive Board [%]	30
Executive Board [%]	17

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

In the 2023 financial year, the two-person Executive Board of Berentzen-Gruppe Aktiengesellschaft consisted of two men. The diversity plan aims to achieve a minimum 33% share of women on the Executive Board if the Board consists of more than two members. The diversity plan also includes an age limit for Executive Board members. Only those persons who will not have completed their 65th year of life at the end of the regular term of office for which they were either appointed for the first time or re-appointed should be appointed to the Executive Board.

The first and second management levels beneath the Executive Board define the hierarchy within the organisation and set out the respective management tasks in relation to personnel and budget. As at the reporting date, women made up 7% of the first management level beneath the Executive Board and 19% of the second management level.



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Share of women at management level and in governance bodies

	Total number	of which women	of which men
Executive Board	2	0	2
First management level below the Executive Board	14	1	13
Second management level below the Executive Board	31	6	25
Supervisory Board	6	2	4

The reasons for the low overall share of women in the first and second management levels below the Executive Board are complex and can be essentially summarised as follows: When filling open management positions, there is increasingly found to be only a small number of qualified female applicants. This was due not least to the general shortage of skilled and managerial personnel as well as to the traditionally male-dominated gender structure still prevalent in the beverages and spirits industry. Moreover, the Berentzen Group as an employer still often finds itself confronted with an old-fashioned view of the role, owing to its headquarters and locations tending to be located away from urban areas. This explains in part why the proportion of female candidates applying for open management positions is relatively low.

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

undertaking a more targeted recruitment of external female candidates for open skilled and managerial positions, including with the support of external consultants specialised in this matter

Freedom of association and co-determination

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

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

	Total number	of which women	of which men
Number of employees employed under collective bargaining agreements	388	142	246
Number of employees not employed under collective bargaining agreements	126	35	91

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



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

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

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

#### Remuneration

Remuneration within the Berentzen Group in Germany is based on the respective collective bargaining agreements in place for the various operations within the spirits industry (Berentzen-Gruppe Aktiengesellschaft, Der Berentzen Hof GmbH) and the soft drinks industry (Vivaris Getränke GmbH & Co. KG). The collective

agreements govern, among other things, payments such as holiday pay, a special annual bonus and additional time off for older employees. Employees are allocated to a tariff group based on their role. This ensures that salaries are not determined by gender or other diversity-related criteria. A non-collective salary or payments in excess of the collective agreement in addition to the collectively agreed terms is paid for specific functions within the Company. Citrocasa GmbH in Linz is generally subject to the Austrian collective agreement for retail employees. This collective agreement governs issues such as working time, remuneration for overtime, etc. and allocation to employment groups. Here again, voluntary allowances are paid over and above the minimum wages.

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

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



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

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

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

With our sustainability strategy and the objective of zero accidents and improved health, we further intensified our focus on the health and safety of our employees. By the end of the reporting year, we had implemented the following measures on schedule:

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



Upon implementation of all the measures that had been defined in the People area of activity, we reached our goal in this area of activity. The "zero accidents and improved health" objective is the guiding principle for our efforts and describes our level of ambition. The health and safety of our employees is always of central importance for us. Our efforts remain focused on preventing accidents at work and preventing occupational diseases from occurring, as well as promoting our employees’ health and well-being.

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

#### Employee illness ratios

	2023	2022	2021
Days of illness	8.563	10.319	8.864
Illness ratio [%]	4.8	5.4	4.3
Illness ratio incl. long-term sickness[%]	7.0	8.5	7.2



# care@work

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### *care@work – our occupational health management*

Reorienting our efforts, we began developing our occupational health management concept called “care@work” in the 2021 financial year. This concept focuses on enhancing our employees’ physical and mental well-being and sharing tips on ways to improve health and well-being.

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

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

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

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

Likewise at our Austrian subsidiary Citrocasa, various measures were implemented in the reporting year under the "Citrofit" occupational health promotion programme. For example, the "Employees move employees" initiative was launched. In this initiative, gymnastics and movement exercises are carried out together to strengthen physical wellbeing. Moreover, the Citrofit Newsletter was introduced to inform employees about health-related topics and company-related matters.

### *Occupational safety*

Avoiding accidents and injuries in the workplace is our top priority. As an employer, we are responsible for the safety of our employees, which is why we work tirelessly to ensure a safe working environment and promote a culture of prevention. Here, we do not distinguish between our own employees, employees from external companies and visitors. It goes without saying that we comply with all locally applicable statutory requirements.



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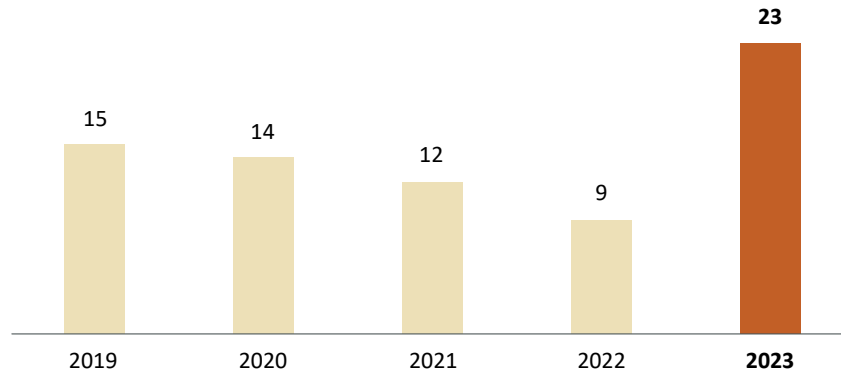
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Key figures regarding occupational health and safety

	2023	2022	2021
Number of accidents at work <sup>1)</sup>	23	9	12
Number of accidents at work with serious consequences	0	0	0
Number of fatal accidents at work	0	0	0
Number of commuting accidents	0	0	0
Accident frequency <sup>2)</sup>	31.5	12.9	17.0

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

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

The reporting year saw a significant increase in accidents at work. The vast majority were minor cut injuries. This development reinforced our decision to join the "Vision Zero" workplace safety campaign and to place a greater focus in future on the prevention of accidents at work.

Vision Zero is a preventive approach that integrates the three dimensions of safety, health and wellbeing at all occupational levels. It is based on the premise that all accidents and work-related illnesses are preventable.

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

In the reporting year, we took an inventory and drew up a comprehensive catalogue of measures. Some initial measures successfully implemented include, for example, redoing the directional signage on the plant grounds in Minden, heightening the enclosures around machinery to minimise possibilities of entry in Grüneberg, and intensifying training at all locations. In addition, individually prepared crossings were set up for the conveyors at the Haselünne location, and a new high-visibility vest concept for employees and visitors was introduced in Minden.

The occupational safety committee (Arbeitssicherheitsausschuss, ASA) meets at regular intervals to monitor the areas of occupational health and safety. The committee meetings discuss in detail the topics of how to prevent occupational accidents, safeguard the safety of third parties and humanise the work environment, so as to develop solutions by working together. In addition, different themes are brought into the spotlight. To get employee input, anonymous surveys are conducted in advance of the occupational safety committee meeting at the Minden location. This gives employees an opportunity to anonymously report areas of risk as well as topics, suggestions and requests for the occupational safety committee meeting.





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

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

The works managers play a key role in occupational health and safety. They are responsible for compliance with applicable laws and regulations on the topics of occupational health and safety, and for documenting and assessing health hazards and putting in place appropriate protection for employees. The works managers at the production sites are supported by external work safety specialists and internal safety officers, who are responsible for matters relating to occupational health and safety alongside their normal duties. Safety talks and inspections take place regularly at all production sites. In addition, internal training on the topic of occupational health and safety is held on a regular basis.

A voluntary external audit took place in both the 2020 and 2021 financial years, as part of the Group-wide SMETA audit, to verify compliance with locally applicable occupational safety laws. The audit was designed to cover all German and Austrian production and administrative locations. SMETA, which stands for Sedex Members Ethical Trade Audit, had already been successfully carried out at all German and Austrian locations in 2017. The SMETA Audits scheduled for the reporting year at our locations in Germany had to be postponed until 2024 because of a sudden illness of the auditor. At our Austrian subsidiary Citrocasa, the SMETA Audit was successfully carried out in the reporting year as planned.







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(3.3) Training and development

Our training opportunities equip future specialists and executives with the skills they need and ideally create ties between them and our Company directly. In addition, further development of employee skills is not only an important prerequisite to achieving joint success within the corporate group, but also an investment in the future. Alongside specialist knowledge itself, interdisciplinary skills make a contribution to success.

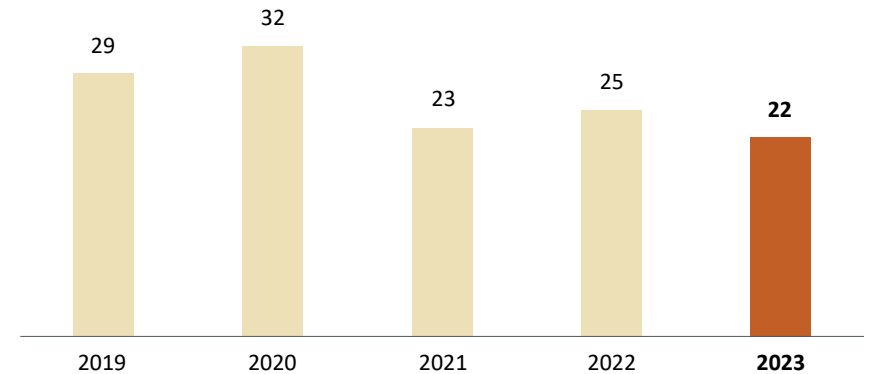
The Human Resources and Organization department is responsible for employee development. The department supports the specialist departments in training our employees in line with targets and needs with the objective of meeting current and future requirements and challenges.

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

Training

In the reporting year, our training ratio went up slightly from 5.1 % (2022) to 4.3 %. The hiring rate fell from 87.5 % (2022) to 71.4 %. This was due in particular to the fact that it was not possible to fill all the trainee positions with qualified applicants. Particularly in the technical area, this has become a general challenge in recent years. We are countering this trend with suitable measures for recruitment and efforts to boost our attractiveness as an employer.

Development of the number of trainees within the corporate group



At the beginning of training in August 2023, trainees started out in the following training occupations:

- Dual study programme in business management
- Industrial clerk
- IT specialist for application development
- Mechatronics technician
- Warehouse logistics specialist
- Food technology specialist
- Machinery and equipment operator for food technology

One person also commenced training in 2022 as an e-commerce administrator in the Berentzen Group. This gives consideration to the steadily growing importance of online commerce.

As at the end of the reporting period, there were a total of 22 trainees within the corporate group. Nine trainees started and nine successfully completed their training during the reporting year.



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Training ratios

	2023	2022	2021
Number of trainees	22	25	23
Trainee ratio [%]	4.3	5.1	4.7
Takeover rate [%]	71.4	87.5	76.9

To give trainees the best possible start for this new stage in their lives, we organise a comprehensive induction week every year bringing together the trainees from all of our German locations. In addition to holding a getting-to-know-each-other session and thoroughly presenting the corporate group, we familiarised the trainees with the Berentzen Codes. To ensure they were optimally prepared for their training, trainees also had access to various IT training sessions, a workshop on the do's and don'ts manual for trainees and a telephone seminar. In addition, presenters from a wide range of business units described their responsibilities. In the 2022 financial year, the trainees also completed a driving safety training for the first time as part of their induction week. In future, this offering will be made available to trainees every two years.

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

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

Since last year, all trainees have been given an account with the audio streaming service Spotify paid for by the Berentzen Group. In addition, the travel cost allowance for trainees to visit occupational schools was raised in the reporting year to offset the steep increases in fuel prices.

Promoting young people

With a view to providing young people with support during their professional orientation phase, a total of 7 pupils and students were given an opportunity over the 2023 financial year to take part in an internship to get to know the corporate group and to gain their first experiences of a commercial or industrial profession.

Our Austrian subsidiary Citrocasa again worked together with technical colleges during this reporting year to introduce the Company to students early on.



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*Development*

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

Each supervising manager is required to hold an appraisal with their employees once a year. This meeting serves in particular to recognise and work out shared development opportunities, give feedback and agree on goals to be evaluated in the following year. During appraisals, supervising managers can identify personal or professional needs for development and decide on further development opportunities together with the employee. Starting in the 2022 financial year, mandatory manager trainings are also offered that are divided up according to the various requirements of managers.



**(3.4) Our commitment**

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

*Donations*

The Berentzen Group supported the Kinder- und Jugendhospiz Löwenherz [Löwenherz Hospice for Children and Youth] with a donation in the reporting year. This organisation was started in May 1998. At the Kinder- und Jugendhospiz Löwenherz, children and adolescents with incurable and terminal illnesses, as well as their families, receive loving and professional care and support. Besides inpatient care at the children's and adolescent hospice in Syke, the organisation manages the Löwenherz locations in Bremen, Braunschweig and Lingen.

In addition, the Berentzen Group donated the proceeds of its stand in the Christmas market to the equal opportunities officer of the city of Haselünne. The equal opportunities officer is a city official responsible for needy families. The money is used not only to give some joy to needy children at Christmas time, but also, for example, to provide urgently needed school supplies or clothes throughout the year.



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## (4) Planet

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

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

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

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





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Collecting in-depth information on key indicators will enable us to more efficiently manage and measure consumption. To aid us in this task in the future, we plan to define performance indicators and specific target values.

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

Another key component in boosting efficiency is investing in modern facilities that are more efficient and resource-friendly. For example, in the 2023 financial year we started replacing the compressors at the Haselünne location. The new compressors not only consume much less energy, they also contribute as part of a heat recapture project. In addition, we started replacing the circulation pumps at our Minden location and procured new energy-efficient pumps. At our Grüneberg location, we invested in three smaller, decentralised compressors to reduce the base load on weekends and minimise waste power.

To save heat energy, we also carried out energy-related modernisation measures in the reporting year at all production locations. For instance, at our production location in Haselünne, the production hall was insulated and the windows replaced. In Grüneberg, the windows in the tank storage were swapped out and a conventional gate was replaced with a rapid action door. At our Minden location, an energy-oriented renovation of the windows and façade were likewise started.



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

The respective heads of operations and facility managers play key organisational roles in the topics of resource consumption and environmental protection. They are responsible for ensuring compliance with applicable laws and regulations at our production sites and for continuously optimising production processes. The heads of operations report to the Director of the Corporate Supply Chain, who is also part of the Group Steering Committee of the corporate group and reports directly to the Executive Board.



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### Responsible risk management

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

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

Further risks related to the impact of our business activities on the environment are generally linked to non-compliance with environmental regulations and laws. In the 2023 financial year, the corporate group was not subject to any fines or non-monetary sanctions as a result of non-compliance with environmental laws or regulations.



### (4.1) Value added chain

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

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





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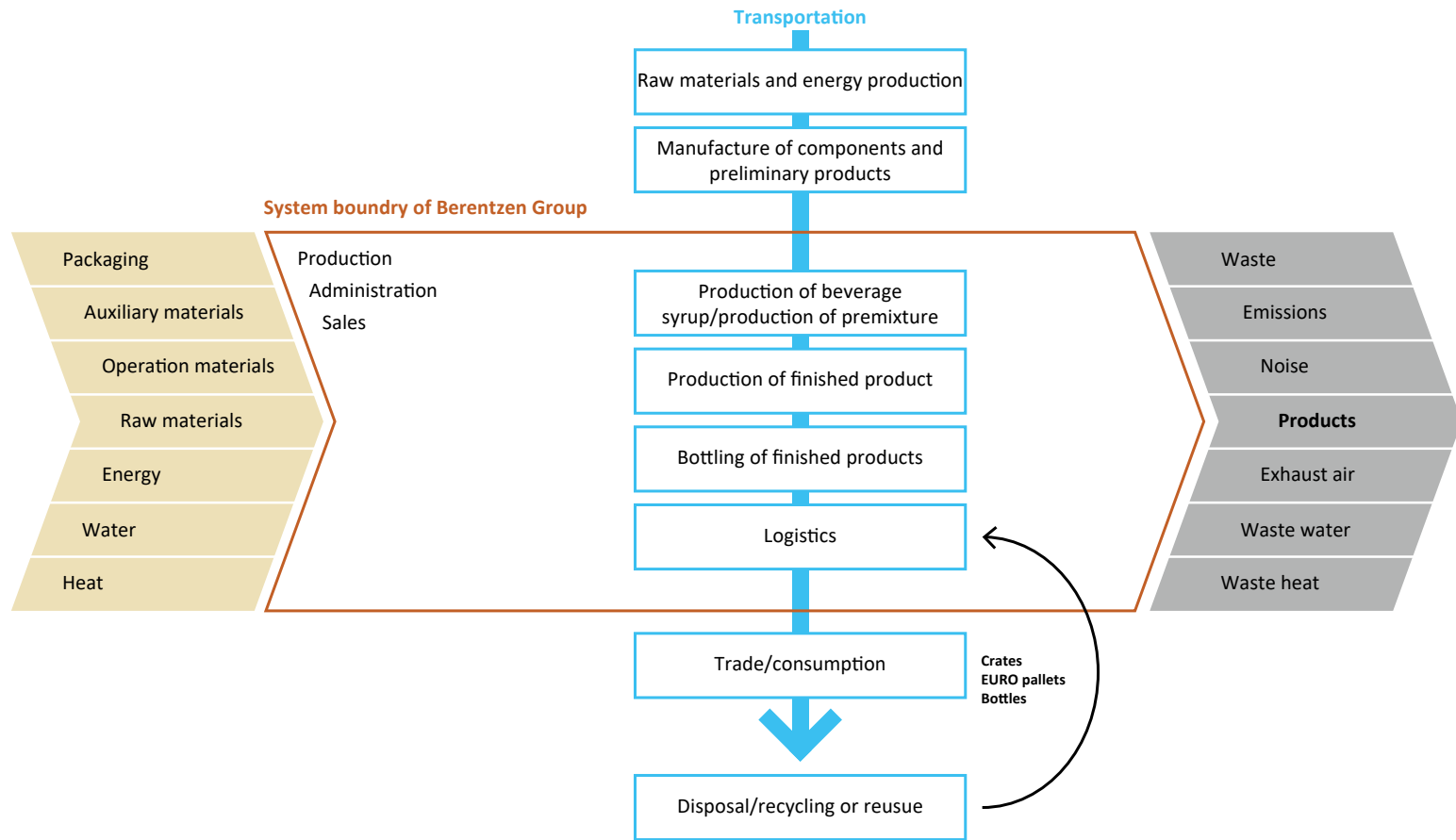
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During the manufacture of finished products within the system boundary, and also in upstream stages, various types of waste and emissions are produced. These are either recycled, disposed of or released into the environment in the form of waste heat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

Water forms the basis for the production of spirits and Non-alcoholic Beverages (NAB). Heat and energy are mainly needed to power equipment and to transform the raw, auxiliary and operating materials into finished products.



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### Input-output statement

The input-output statement documents the raw materials, auxiliary materials and packaging materials used in production and packaging the spirits and NAB. The goods received in the 2023 financial year as recorded in ERP system SAP are used as a basis. Changes in inventories over the course of the year are not taken into consideration. In addition, the input-output statement only takes into account goods and products made at the Group's own production facilities.

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

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

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

### Input-output statement 2023

Input	Quantity	Unit
<b>Raw materials</b>		
Herbs/spices	7	Metric tons
Oils	31	Litres
Aromas/concentrates/primary products	1,739	Metric tons
Sugar/sugar syrup	5,496	Metric tons
Distillates	20,709,417	Litres
Semi-finished products	819,832	Litres
Various raw materials	75	Metric tons
<b>Auxiliary materials</b>		
Nitrogen	76,429	Cubic metres
Carbon dioxide	1,068	Metric tons
Colourings	7	Metric tons
<b>Packaging materials</b>		
Paper labels	452,722	thousand units
Cardboard packaging	23,404	thousand units
Box stickers	8,772	thousand units
Film labels	151,700	thousand units
PET bottles	361	Metric tons
Shrink covers	1,454	thousand units
Stretch foil, unprinted	20	Metric tons
Stretch foil, printed	338	thousand metres
Other plastic packaging material	1,886	thousand units
Plastic caps	81,586	thousand units
Metal caps	209,171	thousand units
Tin cans	17	thousand units
Glass bottles	35,215	Metric tons



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Output	Quantity	Unit
Litres of finished product	162,887,762	litres
Fillings	304,501,538	unit
Average quantity filled	0.53	litre/unit

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

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

### Production volume

	2023	2022	2021	2015
<b>NAB</b>				
Litres of finished product [l]	109,863,613	121,117,475	123,351,088	148,754,399
Fillings [units]	151,049,752	166,550,845	161,582,135	163,049,443
Average quantity filled [l/unit]	0.73	0.73	0.76	0.91
<b>Spirits</b>				
Litres of finished product [l]	53,024,149	53,736,785	51,173,349	54,701,144
Fillings [units]	153,454,786	136,332,019	127,684,588	156,715,803
Average quantity filled [l/unit]	0.35	0.39	0.4	0.64
<b>Total litres of finished product [l]</b>	<b>162,887,762</b>	<b>174,854,260</b>	<b>174,524,437</b>	<b>203,455,543</b>
<b>Average quantity filled [l/unit]</b>	<b>0.53</b>	<b>0.58</b>	<b>0.6</b>	<b>0.64</b>



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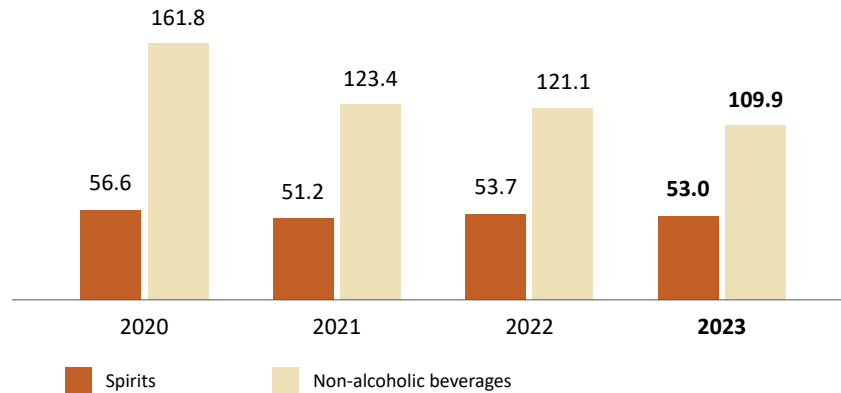
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### Development of the production volume of the Berentzen Group

In million litres of finished product



### Development of the production volume

There were only minor changes in the production volume in the 2023 financial year. In the *Spirits* segment, the production volume in litres fell by only 1.3%. The number of fillings increased by 12.6%, however, leading to a drop in the average quantity filled from 0.39 (2022) to 0.35 litres per filling. The main cause was a higher unit sales volume of so-called minis.

In the *Non-alcoholic Beverages* segment, the production volume fell slightly from 121.1 million (2022) to 109.9 million litres of finished product (2023). The number of fillings fell accordingly from 166.6 million to 151.0 million bottles. The average quantity filled remained the same as in the previous year at 0.73 litres per filling.



### (4.2) Water

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

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



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

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

In our *Non-alcoholic Beverages* segment, we use environmentally friendly reusable containers for the most part. Ecological benefits aside, however, this does result in a higher level of water consumption, as all bottles have to be intensively cleaned before being refilled. In the reporting year, we conducted some tests at the Haselünne location and were able in this way to reduce fresh water irrigation before the bottles are filled.

Absolute water consumption and production of waste water

	2023	2022	2021	2015
Well water [m³]	216,303	199,028	195,996	276,825
Municipal water [m³]	208,634	236,642	194,321	207,109
<b>Total quantity of water withdrawn [m³]</b>	424,937	435,670	390,317	483,934
Waste water [m³]	263,772	263,380	229,260	224,340

Water and waste water meters are used to measure water consumption and the quantity of waste water produced at all locations. More than 99% of the water consumption and waste water produced throughout the Group is incurred directly in production. Water consumption fell slightly from 435,670 m³ (2022) to 424,937 m³ in the 2023 financial year. This is related to the slight reduction in production volume. The quantity of waste water produced remained nearly the same at 263,380 m³ in the 2022 financial year and 263,772 m³ in 2023.

Specific water consumption and production of waste water

	2023	2022	2021	2015
<b>Water consumption per litre of finished product [l/l]</b>	2.61	2.49	2.24	2.38
<b>Waste water produced per litre of finished product [l/l]</b>	1.62	1.51	1.31	1.10
Average quantity filled [l/unit]	0.53	0.58	0.60	0.00



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Since primarily single-use PET containers were used as part of the contract bottling agreement that has meanwhile ended, the proportion of reusable glass and PET bottles among all containers used has increased. The share of reusables in the *Non-alcoholic Beverages* segment rose again slightly in the reporting year.

Against this backdrop, and due to the drop in production volume, specific water consumption has risen from 2.49 to 2.61 litres per litre of finished product in the 2023 financial year, and specific production of waste water has risen from 1.51 to 1.62 litres per litre of finished product.

### (4.3) Climate protection

Fighting climate change is one of the major challenges of our times. We make our own contribution to fighting the effects of climate change by focusing on energy and resource efficiency and using electricity generated from renewable energy. In addition, we work to continuously reduce the greenhouse gas emissions caused by our business activities.

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

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



Furthermore, we calculated the CO<sub>2</sub> footprint of different brands in the reporting year. In particular, we are pleased that, since the 2020 financial year, it has been possible to fully offset the CO<sub>2</sub> emissions from our water brands *Emsland Quelle* and *Märkisch Kristall* as well as all *Mio Mio* products available in Germany by supporting climate protection projects in the areas of forest conservation, wind energy and hydroelectric power. In the 2021 financial year, the products sold under our *Emsland Sonne* brand were likewise rendered climate-neutral, and in the 2022 financial year, the products of our *Sankt Ansgari* and *Kräuterbraut* brands followed. Our support for climate protection projects saves/avoids around 18,000 t CO<sub>2</sub> per year. Further information can be found in the chapter [“Climate-neutralised products”](#).





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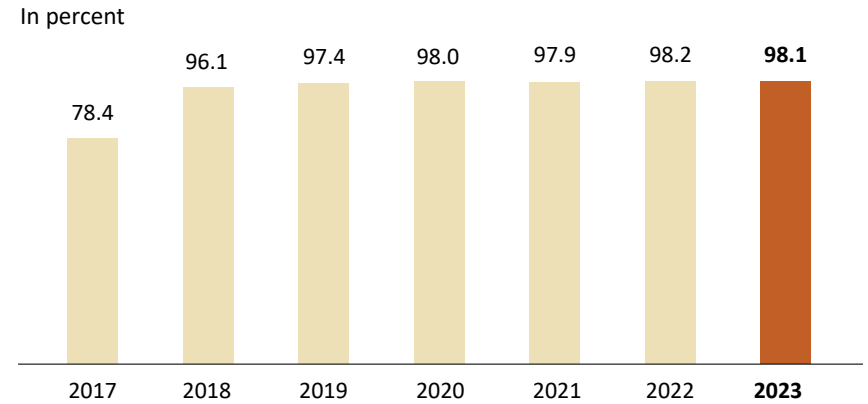
Our contribution to achieving SDG 13 “Climate action”: we avoid emissions by using 100% green electricity in our production processes and offset any currently unavoidable emissions for water brands *Emsland Quelle*, *Sankt Ansgari* and *Märkisch Kristall*, as well as the *Emsland Sonne* and *Mio Mio*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

**Renewable energy**

We are committed to using renewable energy to help protect the environment. We therefore started to switch to electricity from renewable energy sources within the corporate group a few years ago. The share of renewable energy in our total electricity consumption has exceeded 95% since the 2018 financial year. This share was 98.1% in the reporting year and thus remains about the same as in the previous year (98.2 %). We already use 100% renewable energy in our production processes.

Besides energy savings, another basic element of our efforts is independent generation of power from renewable energy sources. For this purpose, photovoltaic systems were installed on selected rooftops of the Berentzen Group at the Minden and Haselünne locations in the 2022 financial year. The photovoltaic system in Haselünne was expanded in the reporting year from 570 kWp to 749 kWp. At the Minden location, a 550-kWp system was installed. The photovoltaic system was expanded to 749 kWp at the start of 2024. The photovoltaic system at the Haselünne location produced a total of 121,524 kWh of electricity in the reporting year.

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



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

**Corporate carbon footprint**

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

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



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

The organisational system boundaries describe the organisational units included and the period to which the corporate carbon footprint relates. We include all of Berentzen-Gruppe Aktiengesellschaft's active production, sales and administrative locations for the 2023 financial year in calculating the carbon footprint.

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



### Scope 1

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

### Scope 2

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

### Scope 3

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

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



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

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

## Emissions 2023

In the 2023 financial year, the corporate carbon footprint of the Berentzen Group for Scope 1, Scope 2 and emissions taken into account under Scope 3 totalled 6,044.5 metric tons of CO<sub>2</sub> equivalent, which was a slight reduction from the previous year (6,155.7 metric tons CO<sub>2</sub>e). Direct emissions (Scope 1) increased slightly from 3,914.4 metric tons of CO<sub>2</sub> equivalent (2022) to 3,983.1 metric tons of CO<sub>2</sub> equivalent in the 2023 financial year. Indirect emissions (Scope 2 and Scope 3) fell in the 2023 financial year from 2,241.3 metric tons of CO<sub>2</sub>e (2022) to 2,061.4 metric tons of CO<sub>2</sub>e. This is attributable to the fact that, for example, less purchased electricity and heat (Scope 2) were consumed. At the same time, this impacted the upstream chains for electricity and heat and thus led to a reduction of Scope 3 emissions.

### Carbon balance of Berentzen-Gruppe Aktiengesellschaft

		2023	2022	2021	2017
<b>Scope 1:</b>	<b>Direct emissions</b>	<b>3,983.1</b>	<b>3,914.4</b>	<b>4,240.1</b>	<b>4,271.0</b>
	Energy emissions of the Berentzen Group (t CO <sub>2</sub> e)	3,983.1	3,914.4	4,240.1	4,271.0
<b>Scope 2:</b>	<b>Indirect emissions from energy provided</b>	<b>23.0</b>	<b>31.4</b>	<b>29.6</b>	<b>1,416.0</b>
	Purchased energy [t CO <sub>2</sub> e]	23.0	31.4	29.6	1,416.0
<b>Scope 3:</b>	<b>Other indirect emissions</b>	<b>2,038.4</b>	<b>2,209.9</b>	<b>2,433.4</b>	<b>900.0</b>
	Fuel and energy emissions from the upstream chain [t CO <sub>2</sub> e]	976.3	1,234.4	1,265.3	900.0
	Employee travel [t CO <sub>2</sub> e] <sup>1)</sup>	827.0	771.1	851.4	0.0
	Purchased goods and services [t CO <sub>2</sub> e] <sup>1) 2)</sup>	137.1	95.9	249.7	0.0
	Waste from operations [t CO <sub>2</sub> e] <sup>1)</sup>	46.0	47.4	46.1	0.0
	Business trips <sup>1)</sup>	52.0	61.1	21.0	0.0
	<b>Total emissions [t CO<sub>2</sub>e]</b>	<b>6,044.5</b>	<b>6,155.7</b>	<b>6,703.2</b>	<b>6,587.0</b>

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

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



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Scope 1 emissions accounted for 65.90% of the total emissions in the 2023 financial year, while Scope 2 emissions accounted for 0.38% and Scope 3 for 33.72% of the corporate group's carbon balance.

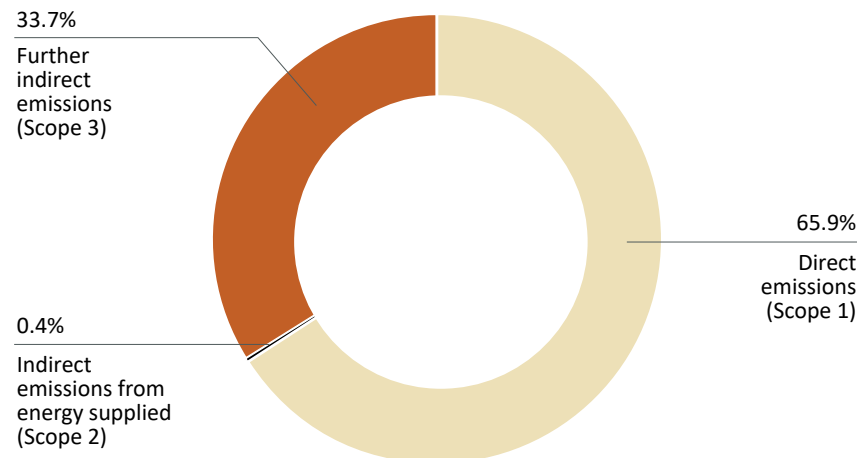
**Data collection and calculation**

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

The calculation of the CO<sub>2</sub> emissions was made with the help of consumption data and emission factors for conversion into CO<sub>2</sub> equivalents. Information from scientific databases (e.g. ecoinvent or GEMIS) was used for converting the consumption data into CO<sub>2</sub> equivalents.

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

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





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(4.4) Use of resources

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



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



Energy management pursuant to ISO 50001

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

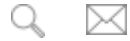
Systematic energy management makes it possible to record all energy flows within the corporate group on the basis of measurements and other data and to assess the consumption levels of the most important equipment and processes. The transparency provided in this way regarding energy consumption levels gives us the possibility to identify potential for optimisation and to gradually implement the same. This can be used as a basis to derive technical as well as strategic and organisational measures with a view to continually improving energy-related performance and at the same time making energy use systematically and permanently more efficient. In addition, we hold regular training on the topic of saving energy for our employees as part of our energy management system.

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

Environmental management pursuant to ISO 14001

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





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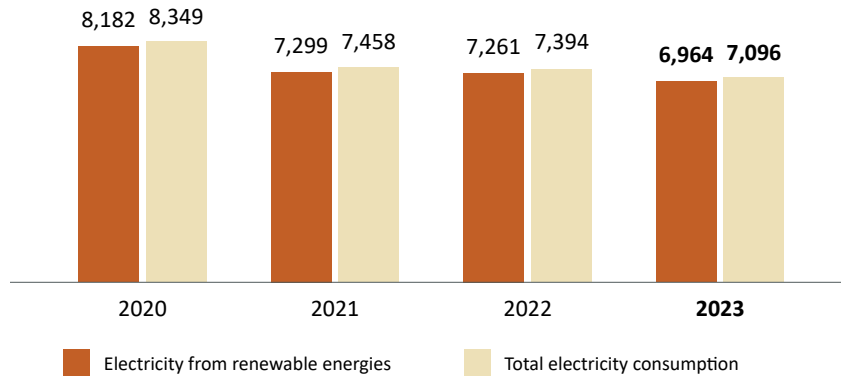
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**Electricity consumption**

Our absolute electricity consumption fell slightly in the 2023 financial year, from 7,394,214 kWh (2022) to 7,096,169 kWh. Due to the slight decrease in unit sales, specific electricity consumption rose slightly from 42.29 (2022) to 43.56 kilowatt-hours per cubic metre of finished product (2023). In the 2023 financial year, 23.6% less electricity was used absolutely and 4.6 % less per cubic metre of finished product than in the base year.

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

In thousand kWh



**Absolute and specific electricity consumption at Group level**

	2023	2022	2021	2015
Electricity from fossil energy sources [kWh] <sup>1)</sup>	132,138	133,014	159,242	8,695,980
Electricity from renewable energies [kWh]	6,964,031	7,261,200	7,299,062	591,991
<b>Total electricity consumption [kWh]</b>	<b>7,096,169</b>	<b>7,394,214</b>	<b>7,458,304</b>	<b>9,287,972</b>
Specific electricity consumption [kWh/m <sup>3</sup> ]	43.56	42.29	42.74	45.65
Comparison to base year 2015 [%]	-4.6%	-7.4%	-6.4%	Base year

<sup>1)</sup> Includes electricity produced by the CHP

**Total energy consumption**

Our total energy consumption at all locations stood at 25,016,835 kWh in the 2023 financial year. This means that absolute energy consumption decreased by 1.1% in comparison to the previous year. Specific energy consumption rose here, too by 4.0% in the 2023 financial year, due to the slight decrease in unit sales. It amounted to 153.58 kWh per m<sup>3</sup> of finished product (2022: 144.67: kWh per m<sup>3</sup> of finished product).

Overall, natural gas consumption went down from 13,384,686 kWh (2022) to 13,118,700 kWh (2023) and heating oil consumption declined from 2,270,000 kWh (2022) to 2,526,000 2, kWh (2023).

**Absolute energy consumption at Group level**

	2023	2022	2021	2015
Natural gas [kWh]	13,118,700	13,384,686	14,756,420	15,186,172
Heating oil [kWh]	2,526,000	2,270,000	2,560,000	2,226,590
Diesel [kWh]	1,819,800	1,965,260	1,846,150	3,216,146
Petrol [kWh]	456,357	245,787	174,432	72,496
Electricity [kWh] <sup>1)</sup>	6,981,902	7,288,073	7,326,852	9,287,972
District heating [kWh]	114,076	142,243	138,644	48,000
<b>Total energy consumption [kWh]</b>	<b>25,016,835</b>	<b>25,296,049</b>	<b>26,802,498</b>	<b>30,037,375</b>
Specific energy consumption [kWh/m <sup>3</sup> ]	153.58	144.67	153.57	147.64
Comparison to base year 2015 [%]	4.0%	-2.0%	4.0%	Base year

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





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**Energy generation**

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

In the 2023 financial year, the CHP unit generated electricity amounting to 187,146 kWh and thermal energy amounting to 437,886 kWh. All of the thermal energy produced went towards heating the buildings. In addition, 114,267 kWh of the electricity produced by the CHP unit was consumed on site. The remaining 72,879 kWh was fed into the power grid. This energy fed into the power grid is not taken into account in the corporate group’s electricity consumption.

**Fuel consumption**

As the coronavirus pandemic subsided and restrictions were removed, our travel activities – particularly in sales field service – expanded again greatly in the 2022 and 2023 financial years. Due to the further planned expansion of the corresponding sales company, we anticipate an increase in fuel consumption in the future as well.

To save fuel in production and logistics, we have replaced nearly all diesel forklifts with electric forklifts over the past few years.

**Absolute fuel consumption at Group level**

	2023	2022	2021	2015
Diesel [l]	181,980	196,526	184,615	321,615
Petrol [l]	49,604	26,716	18,960	7,880
<b>Total fuel consumption [l]</b>	<b>231,584</b>	<b>223,242</b>	<b>203,575</b>	<b>329,495</b>



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### Waste and reusable material produced

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

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

Our absolute amount of reusable material and waste produced fell significantly from 3,716.1 metric tons in the 2022 financial year to 3,201.1 metric tons. The specific amount of reusable material and waste produced fell slightly to 19.65 grams per litre of finished product (2022: 21.25 grams per litre of finished product). The specific amount of waste for disposal only marginally increased during the reporting year, from 0.68 grams per litre of finished product (2022) to 0.71 grams per litre of finished product.

The amount of reusable material we produced again accounted for most of our waste in the 2023 financial year. Of our waste produced, 96.40% returns to the material cycle as reusable materials.

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

	2023	2022	2021	2015
Glass waste [t] <sup>1)</sup>	1,567.0	2,098.0	2,016.9	1,250.7
Paper & card [t] <sup>1)</sup>	540.0	479.8	510.6	560.0
Plastic [t] <sup>1)</sup>	574.1	638.8	585.8	603.3
Metal [t] <sup>1)</sup>	154.6	148.1	158.1	139.2
Waste wood [t] <sup>1)</sup>	48.0	37.4	30.6	36.5
Compostable waste [t] <sup>1)</sup>	23.0	16.4	17.1	44.9
Hazardous waste [t] <sup>2)</sup>	9.2	9.1	9.6	3.4
Other waste for recovery [t] <sup>1)</sup>	179.0	178.0	235.1	135.3
Other waste for disposal [t] <sup>3)</sup>	106.3	110.5	105.7	172.7
<b>Total quantity of waste and recyclable materials [t]</b>	<b>3,201.1</b>	<b>3,716.1</b>	<b>3,669.4</b>	<b>2,946.0</b>
Quantity of waste and recyclable material per litre of finished product [g/l]	19.65	21.25	21.03	14.48
Recyclable waste per litre of finished product [g/l]	18.94	20.57	20.36	13.61
Waste for disposal per litre of finished product [g/l]	0.71	0.68	0.66	0.87

<sup>1)</sup> Waste redirected from disposal through recycling / reuse

<sup>2)</sup> Other hazardous waste directed to disposal

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

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

	2023	Proportion
Waste redirected from disposal through recycling / reuse [t]	3,085.7	96.4%
Disposal by incineration [t]	106.3	3.3%
Other hazardous waste directed to disposal [t]	9.2	0.3%
<b>Total amount of waste and reusable material produced [t]</b>	<b>3,201.1</b>	<b>100.0%</b>



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## (5) Products

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

financial year. As a manufacturing company, we have a special responsibility in this regard and are therefore working steadily to anchor sustainability more deeply in our business activities.

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


**13** CLIMATE ACTION



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

With our sustainability strategy and the objective of one hundred sustainable products, we have further intensified our focus on the topic of sustainable products and more environmentally friendly product packaging since the start of the 2021

**12** RESPONSIBLE CONSUMPTION AND PRODUCTION



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





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



(5.1) Sustainable products and packaging

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

Packaging has also become an increasingly well-known topic over the last few years. In the Spirits segment, the environmentally friendly glass bottle has been our most-used packaging for many decades. However, owing to use restrictions for glass containers – e.g. at public events – we also need to offer a comparatively low proportion of our product portfolio in fully recyclable miniature PET bottles. If disposed of properly, they can be returned to the material cycle. In the reporting year, the share of glass containers, calculated on the basis of the entire production volume in the Spirits segment, was 99.12 %.

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

	2023	2022	2021
Glass containers	99.12%	98.46%	99.31%
Other containers	0.88%	1.54%	0.69%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

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



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Owing to very heterogeneous customer and consumer wishes, we offer our products in the Non-alcoholic Beverages segment in a variety of packaging types. With a reusable container share of 92.11 % (90.89 % in the 2022 financial year), our focus is predominantly on environmentally friendly reusable containers. Reusable glass bottles account for the largest portion. In the area of reusables, we use almost exclusively pool bottles from Genossenschaft Deutscher Brunnen (GBD) and standardised empties. That means that several companies use the same bottles to fill their products. This has benefits particularly for the environment, since the bottles are usually brought back to the nearest filler and refilled. That shortens transport distances, relieves roads from carrying heavy truckloads, and reduces CO<sub>2</sub> emissions.

Moreover, in the area of PET bottles, a variety of single-use and reusable containers are used as packaging, e.g. PET CYCLE bottles, which on average consist of 75% recycled materials.

In the reporting year, we also converted a majority of our paper labels to recycled material. This applies to all pool bottles of our regional brands and the products of the *Mio Mio* and *Kräuterbraut* brands.

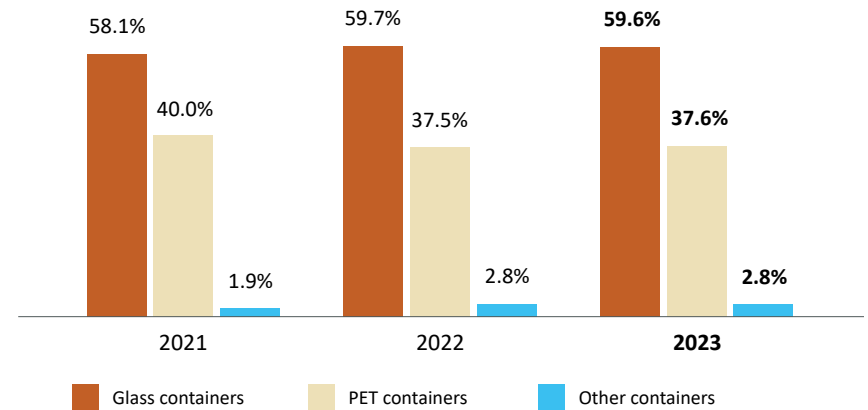
**Development of the reusable share in the Non-alcoholic Beverages segment<sup>1)</sup>**

	2023	2022	2021
Reusable	92.11%	90.89%	86.69%
Single-use	7.89%	9.11%	13.31%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

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

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

On the basis of litres produced



In the Fresh Juice Systems segment, sustainability means developing long-lasting, efficient machines, continuing to implement the already-extensive responsible sourcing concept for oranges used in the *frutas naturales* brand and establishing the range of rPET bottles – made of up to 100% recycled materials – on the market. The bottles are also completely recyclable and available with plastic or paper labels. The bottles were also integrated into the German deposit system in the 2022 financial year. This enables them to be separated from plastic bottles and therefore means that the raw materials can be returned to the material cycle.

A key feature of our sustainability concept in connection with our range of juice oranges is the decision only to harvest fruits when they are fully ripe. Allowing our oranges to ripen fully on the trees means we can fully process their valuable vital substances. In addition, all oranges are left untreated after harvesting. By avoiding waxes and fungicides designed to prolong shelf life, we do not introduce these substances into the environment and avoid their consumption.



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**Responsible marketing**

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

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

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

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



**(5.2) Climate-neutralised products**

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

In 2019 in our *Non-alcoholic Beverages* segment, we started calculating the CO<sub>2</sub> footprint of our mineral water brands *Emsland Quelle* and *Märkisch Kristall* as well as the *Mio Mio* brand, applying the cradle-to-customer-plus-waste approach.

Consequently, we included all emissions caused by our products through acquisition and use of raw materials, production processes and lastly transport to retail shops. We also take into account the manufacture, recycling and recovery of product packaging at the end of the product lifecycle.





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While the production process for mineral water does not generate any emissions, unavoidable emissions are caused by filling, packaging and transporting this water, for example. Since the beginning of 2020, we have been offsetting all of the CO<sub>2</sub> emissions incurred by our mineral waters *Emsland Quelle* and *Märkisch Kristall* that we are not yet able to avoid, thus achieving climate neutrality for these products. As of the beginning of the 2022 financial year, we have also rendered products sold under our mineral water brand *Sankt Ansgari* climate neutral.

To make another positive contribution to the environment, all of our Mio Mio products available in Germany have been rendered climate-neutral since the beginning of 2020. Since the 2022 financial year, we have also climate-neutralised the products of our *Kräuterbraut* brand,

CO<sub>2</sub> emissions for our three mineral water brands, as well as the *Mio Mio*, *Kräuterbraut* and *Emsland Sonne* brands, were offset in the 2023 financial year by the certified climate protection project "Wind Power Nong Wang, Thailand".

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



In addition to calculating and compensating for CO<sub>2</sub> emissions caused by our products, reducing the greenhouse gas emissions of our products is another key component. We are therefore continuously optimising our use of resources, for example by switching to electric fork lifts in our production processes and electrifying our company fleet. To reduce the distance products sold under our national *Mio Mio* brand have to travel, a second contract bottling agreement was initiated in Central Germany in the 2022 financial year, after we had already begun an initial partnership in Southwest Germany in the 2021 financial year.

### (5.3) Product security and quality

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

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

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



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The annual IFS recertification was performed at our Minden plant, the central location for the production of spirits, in April 2023. The IFS recertification audits during the year for the Non-alcoholic Beverages segment were completed for the Haselünne location in August 2023 and for the Grüneberg location in October 2023. In this process, all locations were audited without notice by the TÜV-Süd certification authority and were audited according to IFS Version 7. Certification of the Fresh Juice Systems segment according to the IFS Broker Version 2 Standard was performed at a higher level in November 2023.

### ISO 9001

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

ISO 9001 is a quality management system with a process approach that scrutinises all operational processes and uncovers potential for optimisation. As is the case with ISO 50001, the quality management standard involves the implementation of a continuous improvement process. In June 2023, the supervisory audit for ISO 9001:2015 was successfully completed.

### Research and development

The Group's in-house Research and Development department worked on enhancing the quality and flavour of existing spirits products and developing innovative new products in the 2023 financial year. In the 2023 financial year, 166 (206) recipes for spirits were developed and examined in the area of brands and private-label brands. In the *Non-alcoholic Beverages* segment, a total of 49 (67) new product recipes and recipe optimisations of existing product lines were tested and assessed

with corresponding sensory tests and market research tests in the 2023 financial year. The research and development activities in the *Fresh Juice Systems* segment focused on the development of a new pomegranate press, which was already introduced on the market in the past financial year, and on the development of a completely new generation of fruit presses for the food retailing sector. This new generation of machines will be introduced to the market in March 2024, and besides a new design, it will be characterised by multiple technical innovations.

The direct expenses for research and development and quality assurance amounted to EUR 1.6 million in the 2023 financial year (EUR 1.6 million).





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### (5.4) Responsible sourcing

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

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

We identified the potential risks of the Products area of activity in the course of the ESG risk analysis. These risks are the impact of extreme weather events on our internal and external supply chain, negative environmental impacts in connection with external supply chains, and human rights violations or poor labour conditions in the supply chain. We are constantly striving to minimise all risks linked to human rights abuses to the extent possible.

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

Our Supplier Code of Conduct is another instrument for ensuring responsible sourcing. The Supplier Code of Conduct is a component of our general purchasing terms and conditions and in this way all suppliers are obligated to comply with it. Suppliers must demonstrably implement suitable measures to ensure compliance with the minimum standards defined in the Supplier Code of Conduct and review the same on a regular basis.

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

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



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

Breaches of the principles of our Supplier Code of Conduct can be reported directly to Purchasing or via our digital whistle-blower system. People inside or outside the company can report possible breaches of the law or of our Codes confidentially or, if desired, even anonymously.

### *Sedex Members Ethical Trade Audit*

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

SEDEX itself is an online platform active worldwide of which the Berentzen Group is a member. The SMETA audit forms the basis for our accession to SEDEX. In order to be able to request evidence of compliance with human rights from suppliers, the Berentzen Group should likewise — in line with the underlying rationale — provide such evidence in order to set a good example and underline its own credibility in this respect.

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

Successful reauditing took place at our Austrian location during the 2023 financial year pursuant to the Sedex Members Ethical Trade Audit. The social audits centred around working conditions, occupational health and safety, pay and working hours, business practices and environmental management. Because of a sudden illness of the auditor, the SMETA Audits at our locations in Germany had to be postponed until the 2024 financial year.

### *Certified fruit suppliers*

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

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

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

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



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

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

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

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

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

Originally, the development of the business partner screening concept was supposed to be already completed in our corporate group. Given that our purchasing departments faced huge challenges related to the sourcing markets, shortage of materials and supply bottlenecks as a result of the coronavirus pandemic, the business partner screening concept could not be developed as planned in the 2021 financial year. In the 2022 financial year, we monitored the further development of the Corporate Sustainable Due Diligence Directive (CSDDD) and implementation of the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz, LkSG), and gained further knowledge for orienting our business partner screening. After conducting an extensive selection process, we decided in the reporting year in favour of a tool provider that will be a component of our business partner screening and will assist us in carrying out evidence-based risk assessments of our suppliers. The implementation began at the start of the 2024 financial year.

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



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## (6) Annex

### (6.1) About this report

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

In March 2024, we published the 2023 [Annual Report](#), which contains the Combined Management Report, consolidated annual statements and the Corporate Governance Report. The Annual Report contains all financial indicators of importance for economic development, while the Sustainability Report mainly covers economic and social matters. For this reason, the ratios and information contained in the Annual Report will only be repeated in this Sustainability Report where absolutely necessary for understanding the matter at hand.

In order to avoid an excessive number of double entries, a reference is generally made to the relevant page of the Annual Report where further information on the issue can be found.

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

The Sustainability Report is prepared at yearly intervals and published together with the Annual Report of Berentzen-Gruppe Aktiengesellschaft. For questions on the substance of the present Sustainability Report, the heads of the Finance and Sustainability departments, as well as Corporate Communications and Investor Relations, are available. Their contact data are found in the Company Information on the last page of this report.





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

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

### **Data collection**

Unless stated otherwise, the reporting period is the 2023 financial and calendar year, with the exception of the different accounting period used for electricity and water consumption at our subsidiary Citrocasa. Since Citrocasa is an administrative location, this is not expected to result in any material changes in relation to the calendar-based perspective. Location-specific data are generally aggregated for the whole corporate group for presentation. The consideration behind this is that presentation of personnel-related data as part of a location-specific presentation might permit conclusions to be drawn on individuals or groups of individuals. Unless otherwise specified, this information refers to the corporate group as a whole.

The information on employee ratios refers to the headcount and, unless otherwise specified, refers to the reporting date as at December 31, 2023. The turnover ratio was calculated without natural turnover. Accordingly, trainees, temporary workers, interns and retirements were not taken into account.

The underlying data generally stem from 2023. To be able to reveal the development of important ratios (e.g. consumption of electricity and natural gas), the presentation of selected indicators also includes the previous 2021 and 2022 financial years and the base year 2015. For the employee ratios, only the previous two years were taken as a basis of comparison.

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

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

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



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## Comparability

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

A total of 162,887,762 litres of finished product were produced in the 2023 financial year (2022: 174,524,437 litres of finished product). In terms of fillings, 304,504,538 bottles (2022: 302,882,864) were filled with an average quantity of 0.53 litres (2022: 0.58 litres). Due to the large number of products filled into different packaging units ranging from 0.02 litres for spirits through to kegs (reusable barrels) with 20 litres in the case of non-alcoholic beverages, the reference value used for sustainability reporting is the quantity of finished product produced in litres.

There were only relatively minor changes in the production volume in the 2023 financial year.

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

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

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

The consumption data and the quantity of waste and waste water produced was determined taking into account the sales and administrative locations. While there is no direct link between the activities at these locations and the manufacture of the finished product in litres, the quantities consumed should not be left out of the calculation as no separate parameters are established for these activities. In principle, the proportion of the sales and administrative locations in the consumption data and the quantity of waste and waste water produced is not significant, however. For example, the production of waste water by our distribution company in Turkey accounts for less than 0.02% of the total waste water produced.

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

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



Berentzen-Gruppe Aktiengesellschaft reported the information cited in this GRI index for the period from 1st January to 31 December 2023 with reference to the GRI Standards.

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GRI Standard	Information	Reference	Comments
<b>Universal Standards</b>			
<b>GRI 1: Foundation 2021</b>			
<b>GRI 2: General Disclosures 2021</b>			
2-1	Organizational details	<a href="#">Company portrait;</a> <a href="#">Annual Report p. 21-23</a>	
2-2	Entities included in the organization's sustainability reporting	<a href="#">About this report;</a> <a href="#">Annual Report p. 94-95</a>	
2-3	Reporting period, frequency and contact point	<a href="#">About this report;</a> <a href="#">Company information</a>	
2-4	Restatements of information	<a href="#">About this report</a>	
2-5	External assurance	<a href="#">About this report</a>	The contents of this report were not subject to a voluntary review by external third parties.
2-6	Activities, value chain and other business relationships	<a href="#">Company portrait;</a> <a href="#">Value added chain;</a> <a href="#">Annual Report p. 21-23</a>	
2-7	Employees	<a href="#">About this Report;</a> <a href="#">People;</a> <a href="#">Employee retention and satisfaction</a>	
2-8	Workers who are not employees	<a href="#">Employee retention and satisfaction</a>	
2-9	Governance structure and composition	<a href="#">Sustainability management;</a> <a href="#">Annual Report p. 163 et seq.</a>	
2-10	Nomination and selection of the highest governance body	<a href="#">Sustainability management;</a> <a href="#">Annual Report p. 163 et seq.</a>	
2-11	Chair of the highest governance body	<a href="#">Sustainability management</a>	



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GRI Standard	Information	Reference	Comment
2-13	Delegation of responsibility for managing impacts	<a href="#">Sustainability management</a>	
2-14	Role of the highest governance body in sustainability reporting	<a href="#">Sustainability management</a>	
2-17	Collective knowledge of the highest governance body	<a href="#">Sustainability management</a>	
2-19	Remuneration policies	<a href="#">Employee retention and satisfaction</a>	
2-22	Statement on sustainable development strategy	<a href="#">Foreword from the Executive Board</a>	
2-23	Policy commitments	<a href="#">Sustainability strategy;</a> <a href="#">Sustainability management;</a> <a href="#">Compliance and transparency</a>	
2-24	Embedding policy commitments	<a href="#">Sustainability management;</a> <a href="#">Compliance and transparency</a>	
2-26	Mechanisms for seeking advice and raising concerns	<a href="#">Compliance and transparency;</a> <a href="#">Responsible sourcing</a>	
2-27	Compliance with laws and regulations	<a href="#">Planet</a>	
2-28	Membership in associations and interest groups	<a href="#">Stakeholder engagement</a>	
2-29	Approach to stakeholder engagement	<a href="#">Stakeholder engagement</a>	
2-30	Collective bargaining agreements	<a href="#">Employee retention and satisfaction</a>	
<b>GRI 3: Material Topics 2021</b>			
3-1	Process to determine material topics	<a href="#">Sustainability strategy;</a> <a href="#">2019 Sustainability report, pp. 7-9</a>	
3-2	List of material topics	<a href="#">Sustainability strategy</a>	



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GRI Standard	Information	Reference	Comment
<b>Compliance and transparency</b>			
3-3	Management of material topics	<a href="#">Sustainability management; Compliance and transparency</a>	
GRI 205: Anti-corruption 2016			
205-3	Confirmed incidents of corruption and actions taken	<a href="#">Compliance and transparency</a>	There were no confirmed incidents of corruption in the reporting period.
GRI 206: Anti-competitive Behaviour 2016			
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	<a href="#">Compliance and transparency</a>	In the reporting period, there were no legal actions due to anti-competitive behaviour or violations of anti-trust or anti-monopoly laws.
GRI 302: Energy 2016			
302-1	Energy consumption within the organization	<a href="#">Use of resources</a>	
302-3	Energy intensity	<a href="#">Use of resources</a>	
302-4	Reduction of energy consumption	<a href="#">About this report; Use of resources</a>	
GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	<a href="#">Climate protection</a>	
305-2	indirect Energy (Scope 2) GHG emissions	<a href="#">Climate protection</a>	
305-3	Other indirect (Scope 3) GHG emissions	<a href="#">Climate protection</a>	
305-5	Reduction of GHG emissions	<a href="#">Climate protection</a>	
GRI 306: Waste 2020			
306-3	Waste generated	<a href="#">About this report; Use of resources</a>	
306-4	Waste diverted from disposal	<a href="#">About this report; Use of resources</a>	
GRI 307: Environmental Compliance 2016			
307-1	Non-compliance with environmental laws and regulations		No incidents were reported in the reporting year.



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GRI Standard	Information	Reference	Comment
<b>Sustainable products and packaging</b>			
3-3	Management of material topics	<a href="#">About this report;</a> <a href="#">Sustainability strategy;</a> <a href="#">Sustainability management;</a> <a href="#">Products</a>	Compared with last year's report, there were no major changes in relation to the main topics or definition of topics.
GRI 301: Materials 2016			
301-3	Reclaimed products and their packaging materials	<a href="#">Sustainable products and packaging</a>	
Water			
3-3	Management of material topics	<a href="#">About this report;</a> <a href="#">Planet;</a> <a href="#">Water</a>	
GRI 303: Water and Effluents 2018			
303-1	Interactions with water as a shared resource	<a href="#">Planet;</a> <a href="#">Water</a>	
303-3	Water withdrawal	<a href="#">Planet;</a> <a href="#">Water</a>	
303-5	Water consumption	<a href="#">Planet;</a> <a href="#">Water</a>	
<b>Responsible sourcing</b>			
3-3	Management of material topics	<a href="#">Sustainability strategy;</a> <a href="#">Sustainability management;</a> <a href="#">Products;</a> <a href="#">Responsible sourcing</a>	
GRI 308: Supplier Environmental Assessment 2016			
308-1	New suppliers that were screened using environmental criteria	<a href="#">Products,</a> <a href="#">Responsible sourcing</a>	Systematic screening of suppliers using environmental criteria is not currently carried out. These indicators are planned to be included in the business partner screening concept in the future.
GRI 407: Freedom of Association and Collective Bargaining 2016			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<a href="#">Responsible sourcing</a>	Suppliers are not currently subject to a systematic risk analysis. The risk analysis is planned to be carried out, together with reporting on this indicator, as part of the business partner screening concept.





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GRI Standard	Information	Reference	Comment
GRI 408: Child Labour 2016			
408-1	Operations and suppliers at significant risk for incidents of child labour	<a href="#">Responsible sourcing;</a>	Suppliers are not currently subject to a systematic risk analysis. The risk analysis is planned to be carried out, together with reporting on this indicator, as part of the business partner screening concept.
GRI 409: Forced or Compulsory Labour 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	<a href="#">Responsible sourcing;</a>	Suppliers are not currently subject to a systematic risk analysis. The risk analysis is planned to be carried out, together with reporting on this indicator, as part of the business partner screening concept.
GRI 414: Supplier Social Assessment 2016			
414-1	New suppliers that were screened using social criteria		Systematic screening of suppliers using social criteria is not currently carried out. These indicators are planned to be included in the business partner screening concept in the future.
<b>Employer attractiveness and responsibility</b>			
3-3	Management of material topics	<a href="#">Sustainability strategy;</a> <a href="#">Sustainability management;</a> <a href="#">People;</a> <a href="#">Employee retention and satisfaction;</a> <a href="#">Health and safety in the workplace</a>	
GRI 401: Employment 2016			
401-1	New employee hires and employee turnover	<a href="#">Employee retention and satisfaction</a>	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<a href="#">Employee retention and satisfaction</a>	
GRI 402: Labour/Management Relations 2016			
402-1	Minimum notice periods regarding operational changes	<a href="#">Employee retention and satisfaction</a>	



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GRI Standard	Information	Reference	Comment
GRI 403: Occupational Health and Safety 2018			
403-1	Occupational health and safety management system	<a href="#">Health and safety in the workplace</a>	
403-2	Hazard identification, risk assessment, and incident investigation	<a href="#">Health and safety in the workplace</a>	
403-3	Occupational health services	<a href="#">Health and safety in the workplace</a>	
403-6	Promotion of worker health	<a href="#">Health and safety in the workplace</a>	
403-8	Workers covered by an occupational health and safety management system	<a href="#">Health and safety in the workplace</a>	
403-9	Work-related injuries	<a href="#">Health and safety in the workplace</a>	For confidentiality reasons we do not report this indicator for workers from external companies.
GRI 405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	<a href="#">Employee retention and satisfaction</a>	
GRI 406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	<a href="#">Employee retention and satisfaction</a>	No breaches of the ban on discrimination were reported in the reporting year.
GRI 407: Freedom of Association and Collective Bargaining 2016			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<a href="#">Employee retention and satisfaction</a>	To date, no business location has been identified in which freedom of association and collective bargaining could be considerably at risk.
GRI 408: Child Labour 2016			
408-1	Operations and suppliers at significant risk for incidents of child labour		To date, no business location has been identified in which there is a risk of child labour.
GRI 409: Forced or Compulsory Labour 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour		To date, no business location has been identified in which there is a risk of forced or compulsory labour.



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GRI Standard	Information	Reference	Comment
GRI 412: Human Rights Compliance Audit 2016			
412-1	Operations that have been subject to human rights reviews or impact assessments		Compliance with human rights is inspected as part of the SMETA social audit.
<b>Other important topics</b>			
Economic Performance 2016			
3-3	Management of material topics	<a href="#">Annual Report p. 163–195</a>	
GRI 201: Economic Performance 2016			
201-1	Direct economic value generated and distributed	<a href="#">Annual Report p. 76-81</a> <a href="#">Annual Report p. 133-138</a>	
<b>Product security and quality</b>			
3-3	Management of material topics	<a href="#">Sustainability strategy;</a> <a href="#">Sustainability management;</a> <a href="#">Products;</a> <a href="#">Product security and quality</a>	
GRI 416: Customer Health and Safety 2016			
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services		All product categories are subject to statutory product safety procedures, meaning that their impacts on health and safety are examined. No breaches were identified or products recalled during the reporting period.
GRI 417: Marketing and Labelling 2016			
417-2	Incidents of non-compliance concerning product and service information and labelling		All product categories are subject to statutory product information and labelling procedures. No relevant breaches of product labelling requirements were identified during the reporting period.



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