

DNK declaration



BJB GmbH & Co. KG



Reporting year	2024
Performance indicator set	GRI SRS
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General information

Describe your business model (including company purpose, products/services)

BJB: Company and Products

Since its founding in 1867, BJB has linked its activities with light. Light generation and light control have undergone constant change in the more than 150 years since the family business was founded. From oil lamps to kerosene burners to electric and electronic lighting, BJB has always adapted to these changes and has served as the link between light sources and light distribution. BJB continues to focus on the transmission of electrical energy, from its input to its conversion into light. In the last decade, the transition to LED light sources has been accompanied by a fundamental technological shift. BJB has adapted to this with far-reaching changes. As a systems supplier and development partner, BJB's offerings include a broad portfolio of products and services for diverse customer needs. Today, the business is managed in four divisions:

- "Bridge to Light": this business area focuses on classic lamp holders for conventional lighting systems
- "Technology for Light": this area includes a variety of innovative products, including SMD PCB terminals, power terminals, connection systems, optics, reflectors, connection elements for COBs, Push2Fix fastening elements and LED board connection elements
- "Light for Home Appliances": BJB is the global market leader for lighting solutions in ovens and also offers lighting systems for a wide range of other household appliances.
- "Other": this area includes additional activities such as toolmaking, 3D metrology and participation in Jung Iberica.

BJB's headquarters are in Arnsberg, home to all corporate functions, including toolmaking and highly automated production departments for plastic injection molding, metal processing, and assembly. A further production site has existed since 2005 at the subsidiary BJB Electric Dongguan Ltd. in China. There, oven lamps and connection elements are primarily produced semi-automatically and by hand. Furthermore, cooperation agreements exist with service providers in Poland and Romania for contract manufacturing by hand.

Global sales are organized through subsidiaries with their own employees in the USA, Italy, Spain, China, and Hong Kong.

Through the development and continuous improvement of our LED products, BJB has supported the global system shift from the classic incandescent lamp to energy-saving electronic lighting. This product area is now BJB's largest business area, larger than the traditional business with lamp sockets for conventional lighting.



We supply our customers in the lighting industry around the world with high-performance, high-quality, and economical products that fulfill their tasks over the long term.

BJB is also the global market leader for oven lamps for the household appliance industry. As a first mover, BJB has been supplying patented LED assemblies for ovens since 2018 and offers energy-saving lighting in ovens with these increasingly used solutions.

Additional notes:

Please complete the content requested here.

Content additions

Please complete the content requested here.

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Criteria 1–10: Sustainability concept

Criteria 1–4 for STRATEGY

1. Strategic analysis and measures

The company discloses whether it pursues a sustainability strategy. It explains the specific measures it takes to operate in accordance with relevant and recognized industry-specific, national, and international standards.

Sustainability strategy

1. Vision and Mission Statement

We are committed to developing innovative and sustainable products for the lighting and household appliance industry that harmonize ecological responsibility, social justice and economic success. BJB supports the 17 SDGs of the UN Global Compact and has embedded them in its corporate culture.

2. Goals and Priorities

- **Environment:**
 - Reduction of the CO₂ footprint in production
 - Minimization of waste / scrap
- **Social:**
 - Ensuring fair working conditions in our branches and our supply chains
 - Promoting diversity and cultural diversity in the company
 - Continuous training, particularly in the areas of environment, resource conservation and sustainability
- **Business:**
 - Efficient product development and production
 - Innovations in the field of sustainable products
 - Transparent supply chains and ethical business practices

3. Measures and initiatives

- **Product development:**
 - *Development of long-lasting products that allow interchangeability of light sources*
 - *Optimized use of materials to conserve resources*
 - *Promoting energy-efficient products to save energy in our customers' end products*
- **Production:**
 - *Conversion to renewable energies in manufacturing facilities*
 - *Optimization of production processes to reduce rejects/scrap*
 - *Implementation and certification of an integrated management system consisting of (ISO 9001, ISO 50001 and 45001)*
- **Supply chain:**
 - *Selection of suppliers who meet social and environmental standards*
- **Employee training and engagement:**
 - *Preferred training on sustainable product development and environmental management*
 - *Promoting a sustainability-oriented corporate culture*

4. Responsibilities and implementation

- *Integration of sustainability goals into product development, production and procurement*
- *Regular review of progress based on defined KPI*

5. Monitoring and reporting

- *Collection of data on energy consumption, emissions and supplier standards*
- *Publication of an annual sustainability report*

6. Innovation and partnerships

- *Participation in industry committees*
- *Promoting innovations in energy saving and replaceable light sources*

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2. Materiality

The company discloses which aspects of its business activities have a significant impact on sustainability and the significant influence these aspects have on its business activities. It analyzes the positive and negative impacts and indicates how these findings are incorporated into its processes.

To continuously develop our sustainability strategy, we want to learn as much as possible about the needs and expectations of both internal and external stakeholders.

Therefore, we seek continuous dialogue with our stakeholders and involve them wherever possible. From the perspective of management, the following stakeholders are directly relevant to BJB:

- Shareholders

BJB is a family-owned company with over 150 years of history and a strong foundation of values that shape its entrepreneurial activities and corporate culture. Economic success, a long-term focus, and an awareness of the social and environmental concerns of its own business activities have traditionally been closely linked at BJB.

- Employees

BJB employees know our company better than any other group. To maximize the use of their expertise, we foster dialogue through regular meetings, notice boards, the employee magazine "BJB Highlights," as well as employee interviews and surveys. Through the company suggestion system, employees actively participate in shaping company processes and procedures.

- Customers

Our sales staff maintain regular contact with our customers. Sustainability issues are a recurring topic of discussion during these meetings, as well as during regular customer audits at our company locations, so we are well aware of the expectations of this stakeholder group.

- suppliers

BJB is responsible for sustainability standards in its supply chain. Sustainability criteria are a high priority for our purchasing staff when selecting suppliers and materials. Sustainability has been a component of every annual supplier review since 2022. BJB adheres to the standards set by our customers under the German Supply Chain Act and also passes them on throughout our value chain. In addition, BJB has other indirect stakeholders:

- Politics and associations

BJB is active in the German Electrical and Digital Industry Association (ZVEI), a member of the Westphalia-Mitte Business Association, the RuhrOst Industry Network and the Arnsberg Chamber of Commerce and Industry, and a founding member of the Zhaga Consortium

- Region and society

With 250 employees, BJB is a major company in the Arnsberg region. Securing jobs, supporting training and development, and engaging with the local community are therefore of utmost importance.

As part of a comprehensive materiality analysis, the following steps were implemented in 2022:

- Reassessment of the sustainability context: The BJB management has identified key areas of action for BJB through its own assessments and analyses of CSR reports from other companies.
- Consolidation: Combining the findings and creating a list of 15 topics
- Stakeholder engagement: Assessment of directly relevant stakeholders regarding the relevance and priority of the topics and impacts of BJB on the environment,
- Employees and society through surveys and discussions with customers and suppliers
- Materiality workshop: Discussion of the results with relevant departments, taking into account the business perspective, and preliminary definition of the material topics
- Validation: Validation of the final results by management

As a result, 15 material issues were identified for BJB. These are relevant both for understanding the company's business performance, results, and position, as well as for understanding the impacts on non-financial aspects:



Our material sustainability aspects are the health and satisfaction of our employees and a long-term, trusting relationship with our customers and business partners. We also strive to permanently optimize and reduce the climate-relevant impacts of our comprehensive activities.

When determining materiality, two perspectives must be taken: Inside-out perspective: Positive or negative impacts associated with BJB's business activities or business relationships, its products, and services.

Material aspects of this perspective are:

- Environment (production, energy consumption, packaging, transport)
- Human rights (supply chains, production)
- Employee rights (anti-discrimination, diversity)
- Corruption (Compliance)
- Social (transparency about financial donations, social commitment)

Outside-in perspective: Sustainability aspects that, as opportunities and risks, could impact BJB's business performance, results, or situation.

Key aspects of this perspective include:

- global political changes and the Ukraine war (supply bottlenecks)
- Skilled labor shortage (demographic change)
- Climate crisis

This presents both opportunities and risks for BJB. BJB's consistent delivery capability has strengthened customer trust in BJB. Skilled labor shortages are being addressed through employee training and development. Potential impacts of a future climate crisis are being anticipated by relocating production closer to customers.

To promote a shared understanding of sustainability, BJB participates in a wide variety of initiatives and associations with the goal of contributing to effective sustainability management through standardized measures and processes. This includes involvement in relevant working groups, for example, of the following organizations:

- ZVEI eV, Association of the Electrical and Digital Industry
- Business Association of Central Westphalia
- RuhrOst Industry Network
- Arnsberg Chamber of Commerce and Industry
- Zhaga Consortium

As part of updating our CSR strategy, BJB joined the UN Global Compact in 2022, and we will publish regular reports in the future based on the criteria of the German Sustainability Code (DNK).

Performance Indicator GRI SRS-102-44: Key topics and concerns a. Key topics and concerns raised during stakeholder engagement, including: i. How the organization responded to these key topics and concerns—including through its reporting; ii. The stakeholder groups that specifically raised the key topics and concerns.

See information in this section.

BJB supplies major, well-known companies worldwide. We are receiving an increasing number of questions from this customer base regarding ecological and social issues, which prompted us to prepare and voluntarily publish the BJB Sustainability Report. The European Commission's "Green Deal" and its Circular Economy Action Plan are increasingly exerting political influence on the household appliance and lighting industries, i.e., BJB's customer base. BJB responded to this years ago by focusing all research and development projects on energy-saving LED technology. BJB has now embraced the desire of politicians and, increasingly, customers for interchangeable lamps and components and defined this as one of the key topics in product development.

BJB's home appliance customers are increasingly requesting energy-saving solutions for oven lighting, and this is currently the focus of product development for this customer group.

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3. Goals

The company discloses which qualitative and/or quantitative and time-defined sustainability goals are set and operationalized and how their degree of achievement is monitored.

At BJB, we have always been committed to a sustainable way of thinking and acting. While the concept of sustainability has been intensively pursued and practiced in recent years, due to its medium-sized size, BJB did not yet have a sustainability strategy. BJB's Corporate Social Responsibility (CSR) strategy and CSR management are still in the process of being developed. Among other things, this initially involved collecting basic data that forms the basis for identifying sustainability potential.

The Sustainability Report for the 2022 fiscal year represents the starting point for us in developing a sustainability strategy. By the end of 2025, qualitative and/or quantitative sustainability goals, as well as time-defined goals, are to be set and operationalized, the degree of achievement of which is to be monitored using qualitative and quantitative criteria.

To strengthen the embedding of CSR at BJB, we have various topics on our agenda that we would like to promote in the future. For now, they are of a qualitative nature and provide an outlook on future developments. Our certified integrated quality and energy management systems have formed a solid foundation for many years. This was expanded to include the occupational health and safety management system, which was certified in August 2023. In 2024, BJB began expanding its environmental management system with a view to its certification at a later date. Sustainability-related goals will be gradually added. Current key areas of CSR management at BJB include:

- CSR strategy development reporting

BJB will further develop its CSR strategy and continuously expand its CSR reporting, regularly providing information in accordance with CSR reporting standards. The focus will be on developing appropriate targets and key performance indicators based on the German Sustainability Code with GRI indicators and the European Sustainability Reporting Standards (ESRS).

- Responsibility in the supply chain

Another important topic is promoting CSR responsibility at all BJB locations and throughout the supply chain. We have embedded the requirements of the German Supply Chain Due Diligence Act in our global supply chain since 2022. To this end, internal processes have been partially updated or even newly developed.

- Process optimization to reduce our CO₂ footprint

Significant projects related to process optimization in automated manufacturing processes were already launched in the 2021 fiscal year. The goals of these projects are to improve efficiency and quality.

- Use of renewable energies

BJB has been using renewable energies to reduce its environmental impact for years. Since 2013, a combined heat and power plant with a thermal output of 300 kW and an electrical output of 200 kW has been operating at its headquarters in Arnsberg to generate electricity and heat. Since 1999, water from the Möhne River, which flows alongside the headquarters grounds, has been used to cool the injection molding machines and compressors, as well as BJB Datacenter 1. This saves BJB a large portion of the electrical energy that would otherwise be required to cool the processes in these areas. In the 2023 fiscal year, a photovoltaic system was installed at the headquarters in Arnsberg to increase the use of renewable energies.



The list of these goals does not represent a ranking. The continuous pursuit of the SDGs of the UN Global Compact is evident in all areas of the company.

Conserving resources, respecting social conditions, and involving stakeholders, customers, and suppliers are important aspects of our objectives. Implementation and compliance are monitored by management and employees.

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4. Depth of the value chain

The company indicates the importance of sustainability aspects for value creation and the extent to which sustainability criteria are reviewed in its value chain.

As a leading international systems supplier for the lighting industry and global market leader for oven lights with a wide range of products, BJB manages a complex value chain around the globe. BJB assumes the role of manufacturer of electrical components that are resold B2B and are only partially identifiable as BJB products to the end customer. We work with a large number of suppliers and customers.

Our direct value chain begins with the procurement of raw materials , auxiliary materials and operating supplies from external suppliers as well as the purchase of parts and individual components. It continues through development, prototype construction, production, sales and up to the use of our products by customers and end users. The tools required for our series production are designed in our own tool design department and manufactured by our own toolmaking department or purchased externally.

The materials selected in the material selection process primarily consist of substances that are RoHS and REACH compliant and do not contain any critical conflict materials. In addition to raw materials such as strip material made of iron and non-ferrous alloys (especially copper alloys), plastics mainly made of PC, PMMA, PBT, PPA and glass, ceramics, lamps and cables are used in particular during production. As a systems supplier, BJB supplies components to customers worldwide. BJB does not manufacture lamps, ceramics, glass and cables itself, but purchases them based on specifications developed by BJB.

BJB's value creation includes the manufacture of mechanical and electromechanical



components in our highly automated production areas for plastics and metal processing as well as automatic assembly in Arnsberg. In addition, manual and semi-automated production takes place at our subsidiary BJB Electric Dongguan Ltd, China, as well as service companies in Eastern Europe.

In our value chain, the main issues at almost all stages are energy consumption, CO₂ emissions from transport and the use of non-renewable raw materials. We strive to ensure that our suppliers adhere to sustainable practices as best as possible.

In this regard, we also communicated with our suppliers about potential sustainability-related issues in the value chain during the reporting year. In connection with the Supply Chain Due Diligence Act, BJB audited all suppliers in 2022. The audit was conducted using a questionnaire on environmental and social issues. Furthermore, the suppliers continue to commit to compliance with the Supplier Code of Conduct. This confirms that they will comply with the sustainability obligations of this law throughout the entire value chain.

No social or environmental issues arose during the supplier audit and commitment process.

Since 2022, all new suppliers have been required to adhere to the BJB Supplier Code of Conduct. This commitment has become part of the supplier qualification process and primarily affects suppliers of production materials or production-related materials.

Since no sustainability-related issues arose in the supply chain, there was no reason to communicate this with other business partners.

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Performance indicators for criteria 1 to 4

Industry-specific additions

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Criteria 5–10 for PROCESS MANAGEMENT

5. Responsibility

Corporate management responsibilities for sustainability are disclosed.

At BJB, as a medium-sized family business, the concept of sustainability is particularly supported by the managing directors and the management team.
The central, strategic responsibility for sustainability issues and their achievement lies with the management team. Due to the flat hierarchy, the management team also assumes the role of sustainability officer. This ensures that sustainability issues are considered in all processes in every corporate decision.
Operationally, CSR issues are managed by the management team member responsible for



QM and coordinated by the Occupational Safety and Environment (ASU) organization in close cooperation with other specialist departments such as Purchasing, Material Compliance, Facility Management, and Logistics.

All BJB managers and employees are responsible for addressing the topic of CSR, identifying potential for improvement, adhering to BJB's Code of Conduct, and standing up for it in their communities. We are very grateful to all committed employees who provide impetus for social and environmental activities and actively participate in them.

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6. Rules and processes

The company discloses how the sustainability strategy is implemented through rules and processes in its operational business.

BJB's sustainability strategy is based on existing group-wide standards and codes of conduct that ensure compliance with laws and regulations. This includes the BJB Code of Conduct, which sets out the guidelines for ethical, value-based, and law-abiding business activities, as a group-wide guideline.

To further define the Code of Conduct with regard to anti-corruption, the Management Board adopted and published an Anti-Corruption Policy in April 2023. Environmental protection, occupational health and safety, and social responsibility are key principles in the BJB Code of Conduct, which is integrated into our existing management system. Risk analyses were conducted last year to identify human rights and environmental risks within our own business area and among our direct suppliers. In this context, the existing BJB Code of Conduct for Suppliers was expanded, and with regard to the German Supply Chain Due Diligence Act (SDA), a survey of new suppliers on sustainability criteria was conducted, and their commitment to compliance with the provisions of the SDA was required.

The development of sustainability-related issues is handled directly by management, as is the coordination of implementation, management, and control of all processes and measures. To this end, CSR indicators have been included in reporting, guidelines have been established and communicated, employees have been trained, and suggestions for improvements have been communicated to departments and subsidiaries. BJB's quality management system has been certified according to DIN EN ISO 9001 and its energy management system according to DIN EN ISO 50001 for many years. In 2022, the occupational health and safety management system was updated and certified according to DIN ISO 45001 in August 2023. In 2024, work began on updating the environmental management system for later certification.

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7. Control

The company discloses how and which sustainability performance indicators are used in regular internal planning and control. It explains how appropriate processes ensure the reliability, comparability, and consistency of data for internal control and external communication.

The CSR-relevant key performance indicators for monitoring sustainability goals were established for the first time in 2022, meaning we were unable to report on three GRI SRS indicators from the Declaration of Conformity in 2023. In the current reporting year, 2024, we will report on all GRI SRS indicators from the Declaration of Conformity for the first time.

To ensure the quality of the data relating to sustainability goals, these are determined directly by the specialist departments and entered into a data collection form. A plausibility check is also carried out, comparing previous year's figures.

Key Performance Indicator GRI SRS-102-16: Values: A description of the organization's values, principles, standards, and norms of behavior.

Responsibility along the supply chain

Managing supply chains responsibly with regard to social and environmental aspects such as working conditions, fair pay, freedom of association, occupational safety, and environmental protection is part of many national laws and internationally recognized guidelines.

As a globally operating family business, BJB supports these efforts and aims to ensure compliance with these aspects in its supply chain. BJB's management also issued a statement of principles dated June 30, 2022, on strengthening human rights along the value chain and preventing human rights violations. In its Supplier Code of Conduct (SCoC), introduced in 2022, BJB has formulated minimum requirements for suppliers, the content of which is based on the principles of the United Nations Global Compact and the core labor standards of the International Labor Organization (ILO), and which includes the requirements of the German Supply Chain Due Diligence Act (LkSG). Since July 2022, all new suppliers of production materials or production-related materials to BJB have been required to acknowledge the Supplier Code of Conduct in writing and confirm compliance. A supplier assessment provides additional emphasis. Suppliers who have neither implemented a certified environmental or occupational safety management system nor recognize the BJB Supplier Code of Conduct will be downgraded by Purchasing in the supplier assessment and, if possible, replaced. This statement applies to all direct BJB suppliers. In 2024, BJB further implemented the requirements of the new Supply Chain Due Diligence Act (LkSG). This law regulates the responsibility of companies for compliance with human rights and environmental issues in their supply chains. Although BJB, as a medium-sized company, is not directly affected by this law, as a supplier to major customers, we are indirectly affected and accept this responsibility. This included, among other things, conducting a risk analysis and developing a process to identify adverse impacts of business activities on human rights in the supply chain. Furthermore, the status of suppliers was determined with regard to obligations under the Supply Chain Due Diligence Act (LkSG) and a risk management system was established that, by default, prevents negative impacts on human rights from the activities of companies in the supply chain. The measures introduced as a result of the Supply Chain Due Diligence Act (LkSG) are considered appropriate and effective.

In the 2024 reporting year, no environmental or human rights-related risks or violations were identified in the supply chain.

Regarding the materials and substances used ("material compliance"), BJB works closely with its suppliers of production materials. Purchasing considers defined criteria when selecting suppliers. These include all material-relevant material requirements from legislation, public standards, and customer requirements with regard to:

- chemical substances
- Preparations
- Packaging and materials in manufacturing processes and products
- the transport of the products.

This also includes the responsible sourcing of raw materials such as tin, tungsten, tantalum and gold, the extraction of which in some countries contributes to the financing of armed conflicts and human rights violations.

BJB uses the "Reasonable Country of Origin Inquiries" (RCOI) procedure to track the regions from which (upstream) suppliers source components containing critical raw materials and to be able to initiate targeted measures in the supply chain if necessary.

Customers and Products

Sustainable Products and Technologies

As a systems supplier for the lighting industry, BJB has supported the technological transition from incandescent lamps to electronic lighting (LEDs) with extensive restructuring and realigned its business model to this energy-saving generation of light by 2020.

LEDs are efficient, long-lasting and low-maintenance and therefore the ideal sustainable lighting. The efficiency of an incandescent lamp is around 5 percent. This means that only a fraction of the supplied energy is converted into light, while the remaining 95 percent is lost as waste heat into the environment. The efficiency of LED light sources is 30 to 40 percent, which is 6 to 8 times higher. LEDs are currently the most efficient system for generating light for general lighting. Due to their long service life, the replacement rate and the proportion of waste are reduced, while at the same time fewer luminaires need to be produced.

The disposal of LEDs is also particularly sustainable: They are free of harmful substances and over 90% of their raw materials can be reused.

As a systems provider, BJB continuously analyzes how the needs of the lighting industry are changing and develops innovative products to meet the demands of the future. At the same time, BJB maintains a trusting dialogue with its customers and orients its development work towards their expectations.



Since the 2021 financial year, the LED business ("Technology for Light") has been BJB's largest business area. It is now almost five times larger than the traditional business surrounding incandescent and fluorescent lamps. In 2019, the EU presented a concept ("Green Deal") to make the EU the first greenhouse gas-neutral confederation of states by 2050, significantly reduce pollutant emissions, and further promote the circular economy in Europe. BJB supports the circular economy through activities in the Zhaga consortium, but also through a growing range of interchangeable system components for LED lighting. For example, more and more mechanical and electromechanical components with standardized interfaces for LED light sources, as well as communication and sensor units, are being developed and established on the market. Recycling forms the basis for the selection of our packaging materials. All packaging used by BJB can be recycled in the economic cycle without further pretreatment. In addition to the aspect of recycling, particular emphasis is placed on resource conservation. For this reason, our cardboard boxes are made of 80% recycled paper and are marked with the Resy symbol. The Resy symbol guarantees compliance with the Packaging Act for transport packaging. Some of the marking is done by perforation. This process enables ink-free printing on BJB cardboard boxes. This avoids unnecessary environmental impact. Sustainable packaging solutions are offered to all customers. For customized products, our customers are involved at a very early stage to jointly develop and implement sustainable packaging solutions. For BJB standard products, the most suitable solution is favored, taking into account the respective market requirements. These processes are firmly anchored in our PEP product development process. BJB pursues a recirculation system for tray packaging for COB connectors with various customers. For these customers, the product-specific plastic tray packaging is reused several times in a reusable system.

Performance indicators for criteria 5 to 7

Key Performance Indicator GRI SRS-102-16: Values

The reporting organization shall disclose the following information:

a. a description of the organization's values, principles, standards, and norms of behavior.

BJB's values and principles are described in the Code of Conduct

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The code can be viewed on our homepage and is based on the Code of Conduct of the ZVEI (Central Association of the Electrical and Electronic Manufacturers).

"This Code of Conduct summarizes our most important basic rules and principles in one document, which are binding for us now and in the future. All employees, including management, of all BJB branches and business units worldwide are bound by the provisions of this Code of Conduct. It sets out the values, principles, and practices that determine BJB's business activities. The goal of management is to adhere to ethical standards and create a working environment that promotes integrity, respect, and fair behavior. A strict business policy that complies with the law and principles serves the company's long-term interests.

BJB is committed to promoting compliance with this Code of Conduct among its suppliers and throughout the wider value chain, within the scope of its respective possibilities.

This Code of Conduct has been adopted by the managing directors of BJB. It has been agreed upon with the works council in Arnsberg and is supported by it. The BJB Code of Conduct represents a standard we set for ourselves; at the same time, it is a promise to the outside world for responsible behavior toward business partners and the public, as well as in our dealings with one another within the company."

BJB uses the following performance indicators for sustainability in internal planning and control:

- GRI SRS-302-1 Energy Consumption
- GRI SRS-306-3 (2020) Waste generated
- GRI SRS-305-5 Reduction of GHG emissions
- GRI SRS-403-9 Work-related injuries
- GRI SRS-405-1 Diversity
- GRI SRS-406-1 Incidents of discrimination
- GRI SRS-414-1 Socially screened new suppliers
- GRI SRS-414-2 Social impacts in the supply chain

as well as the key figures for accident frequency (LTIR) and occupational accident rate.



Industry-specific additions

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8. Incentive systems

The company discloses how the target agreements and compensation for executives and employees are also aligned with the achievement of sustainability goals and long-term value creation. It discloses the extent to which the achievement of these goals is part of the evaluation of the top management level (board of directors/management) by the supervisory board (supervisory board/advisory board).

With the BJB Code of Conduct, we raise awareness of responsible behavior among our managers and employees. This topic is further emphasized at staff meetings and in the regular employee information "BJB Highlights."

BJB compensates employees at its headquarters in Arnsberg in accordance with the collective bargaining agreements for the metal and electrical industry in North Rhine-Westphalia. BJB's compensation system for managers includes bonuses based on annually agreed-upon targets. Currently, the compensation system also stipulates, depending on the department, specific goals in line with our sustainability strategy. Examples include reducing energy consumption and installing a photovoltaic system. Managers and employees are becoming increasingly aware of these issues, and sustainability strategy topics are gradually being integrated into the CSR target matrix for all specialists and managers.

Text revised

Text revised

Performance indicators for criterion 8

Key Performance Indicator GRI SRS-102-35: Remuneration policies
The reporting organization must disclose the following information:

- a. Remuneration policies for the highest governance body and senior management, broken down by the following types of remuneration:*
 - i. Base salary and variable remuneration, including performance-based remuneration, share-based remuneration, bonuses, and deferred or conditionally granted shares;*
 - ii. Sign-on bonuses or payments as an incentive;*
 - iii. Severance payments;*
 - iv. reclaims;*
 - v. Retirement benefits, including the distinction between pension plans and contribution rates for the highest governance body, senior management, and all other employees.*
- b. How performance criteria of the remuneration policy relate to the objectives of the highest governance body and senior management for economic, environmental, and social issues.*

Key Performance Indicator GRI SRS-102-35: Remuneration policies

- a. Remuneration policies for the highest governance body and senior management, broken down by the following types of remuneration:*

- i. Base salary and variable compensation, including performance-based compensation, share-based compensation, bonuses and deferred or conditionally granted shares*
- ii. Signing bonuses or payments as an incentive to hire*
- iii. Severance payments*
- iv. Reclaims*
- v. Retirement benefits, including the distinction between pension plans and contribution rates for the highest governance body, executives, and all other employees*
- b. How performance criteria of the remuneration policy relate to the objectives of the highest governance body and executives for economic, ecological, and social issues*

Information on the performance indicator: Both management and non-payscale employees receive a fixed salary, which is paid out over 12 monthly salaries. In addition, there is a 13th salary, which is paid out on a variable basis. Management receives variable remuneration based on the operating result. The variable remuneration of non-payscale employees is based on the degree to which agreed targets are achieved.

With regard to managers, no signing bonuses, severance payments, or clawbacks were paid in 2024.

As part of the company pension scheme closed at the end of 2020, BJB paid out company pensions totaling €1,487,105 to former employees in the reporting year.

Currently, the compensation system also stipulates targets in accordance with our sustainability strategy, depending on the department, which were also paid out individually for 2024 according to the weighting in the target agreement.

*Key Performance Indicator GRI SRS-102-38: Ratio of Total Annual Compensation
The reporting organization shall disclose the following information:*

a. The ratio of the total annual compensation of the organization's highest-paid individual in each country with a significant operation to the median total annual compensation for all employees (except the highest-paid individual) in the same country.

Currently, the compensation system also stipulates targets in accordance with our sustainability strategy, depending on the department, which were also paid out individually for 2024 according to the weighting in the target agreement.



Industry-specific additions

Text revised

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9. Stakeholder involvement

The company discloses how socially and economically relevant stakeholders are identified and integrated into the sustainability process. It discloses whether and how a continuous dialogue with them is maintained and its results are integrated into the sustainability process.

Stakeholders were identified by management compiling a list of all key groups within the company and its environment, including their names and roles. In an ongoing process, input from internal and external interested parties, as well as their needs and expectations, is analyzed, evaluated, and, if necessary, followed up. The interested parties differ in their influence and strategic importance. They are divided into: **Internal**
Advisory Board Owners Shareholders Management Employees Works Council

External

Customers

Suppliers

Municipality/Neighbors Authorities Educational bodies Associations Insurers

Interested parties internal	Influence	Strategic Meaning	Requirements / Expectations	Verified by	Documented	Derived
Shareholders	High	High	<ul style="list-style-type: none"> Strategic objectives Profitable growth continuity 	Advisory Board	Minutes of regular meetings	Strategic subject
Advisory Board	High	High	<ul style="list-style-type: none"> Strategic objectives Profitable growth 	owner	Minutes of regular meetings	Strategic subject
management	High	Medium	<ul style="list-style-type: none"> Strategic objectives Profitable growth continuity 	Advisory Board, Managing Director	Minutes of regular meetings	<ul style="list-style-type: none">
Employees	Medium	Medium	<ul style="list-style-type: none"> Job security continuity Occupational safety 	Management, Human Resources Department	Minutes of regular meetings	<ul style="list-style-type: none">
Works council	Small amount	Small amount	<ul style="list-style-type: none"> Job security continuity Occupational safety 	Management, Human Resources Department	Minutes of regular meetings	<ul style="list-style-type: none">

Interested parties external	Influence	Strategic Meaning	Requirements / expectations	Verified by	Documented	Derived
Customers	High	High	<ul style="list-style-type: none"> Quality objectives Creditworthiness 	management	<ul style="list-style-type: none"> CRM Visit reports Trade fair reports 	
suppliers	Small amount	High	<ul style="list-style-type: none"> Mutual benefit Creditworthiness 	management	<ul style="list-style-type: none"> List of approved suppliers Supplier assessment 	
insurer	High	Medium	<ul style="list-style-type: none"> Hedging operational risk 	management	<ul style="list-style-type: none"> Broker comparison Policy comparison 	

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Community	Small amount	Small amount	<ul style="list-style-type: none"> Steer Environmental protection Job security Compliance with legal regulations 	management	<ul style="list-style-type: none"> Tax advice Auditing Review by authorities

Interested parties external	Influence	Strategic Meaning	Requirements / Expectations	Verified by	Documented
Authorities - HSK district - district government - professional association (UV carrier)	High	Medium	<ul style="list-style-type: none"> Compliance with legal regulations Environmental protection Occupational safety Compliance with permits 	management	<ul style="list-style-type: none"> Water Authority Waste Authority Soil Protection Authority occupational safety authorities Operating permits
educational body	Medium	Small amount	<ul style="list-style-type: none"> Participation in technological progress 	management	<ul style="list-style-type: none"> Training needs assessment
Associations	Medium	Medium	<ul style="list-style-type: none"> Participation in technological progress Mutual benefit 	management	<ul style="list-style-type: none"> Association work e.g. IHK, NIRO, ZVEI, Zhaga, IEC

		Strategic importance		
		Small amount	Medium	High
Influence	High		Management, authorities, insurers	Advisory board, shareholders, customers

	Medium	educational body	Employees, associations	
	Small amount	Works council, community		suppliers

Result: The management and executive board consider the system used in this review to be appropriate and are satisfied with the current status. The assessment criteria for the influence and strategic importance of individual parties were reviewed by the management and executive board as part of this review and, as presented here, are assessed as correct. Need for improvement: -

Need for change: - Resource requirements: - Date: April 29, 2024 Signature:
_____Henrici_____Piossek_____ Managing Director, CTO

Text revised

Text revised

Performance indicators for criterion 9

Key Performance Indicator GRI SRS-102-44: Key Topics and Concerns
The reporting organization shall disclose the following information:

- a. key topics and concerns raised during stakeholder engagement, including:*
- i. how the organization has responded to these key topics and concerns, including through its reporting;*
 - ii. the -specific stakeholder groups that have raised the key topics and concerns.*

See information in this section.



BJB supplies large, well-known companies around the world. We are receiving an increasing number of questions from this customer base regarding ecological and social issues, which prompted us to prepare and voluntarily publish the BJB Sustainability Report.

Many of our stakeholders responded very positively to the publication of the first BJB Sustainability Report and welcomed it. However, we have also noticed that we have received hardly any inquiries regarding the content of our Sustainability Report. Instead, we are increasingly receiving our own, sometimes extensive, lists of questions on sustainability from our customers, which require growing human resources for a medium-sized company like BJB to answer.

From a political perspective, the "Green Deal" and the European Commission's Circular Economy Action Plan are increasingly influencing the household appliance and lighting industries, i.e. BJB's customer base. BJB responded to this years ago by concentrating all its research and development projects on energy-saving LED technology.

In the reporting year, BJB responded to the desire of politicians and, increasingly, customers for interchangeable lamps and components and defined this as one of the key topics in product development.

BJB's home appliance customers are increasingly requesting energy-saving solutions for oven lighting, and this is currently the focus of product development for this customer group.

The development described here has not changed in the reporting year. Sustainability reporting is currently undergoing major changes as a result of the OMNIBUS regulation.

We continue to strive to produce and distribute our products in a resource-efficient manner and to implement the 17 SDGs of the UN Global Compact.



Industry-specific additions

Please complete the content requested here.

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10. Innovation and product management

The company discloses how it uses appropriate processes to contribute to product and service innovations that improve sustainability in its own resource use and for users. It also explains whether and how its key products and services are assessed for their current and future impact on the value chain and product life cycle.

BJB has been a family business for over 150 years. What began with components and accessories for oil and kerosene lamps led via the electrical bridge to light (bases and sockets for incandescent lamps) to today's product portfolio centered around LEDs: "Technology for Light."

BJB's success story is characterized by constant change and innovative products. The fundamental reorientation towards LED technology and the adaptation of BJB's business model were successfully completed in the 2020 fiscal year. BJB's organization, including research and development, has been consistently geared towards innovations in electronic

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lighting technology. This innovation management also impressed in the TOP 100 Innovator scientific selection process, which has recognized the most innovative medium-sized companies in Germany since 1993. BJB was admitted to the Club of Excellence® in 2021, 2022, and 2023, placing it among the elite of world-class innovators.

Product-related environmental protection is an important part of BJB's sustainable environmental management. Ensuring compliance with global substance bans/restrictions, such as REACH and RoHS, is of paramount importance. The EU directive "RoHS - Restriction of the Use of Certain Hazardous Substances" regulates the use of certain hazardous substances in electrical and electronic equipment. In addition to reducing harmful effects on humans and the environment, the legislation aims to improve recycling options. BJB closely monitors developments regarding RoHS and responds promptly to requirements. BJB confirms to its customers that its lighting and household appliance products comply with the maximum permissible concentrations in homogeneous materials in percent by weight according to EU Directive 2011/65/EU (recast RoHS) of June 8, 2011, and the delegated directive (EU) 2015/863, which will apply from July 22, 2019. We also request our suppliers to comply with the aforementioned directives for the products supplied by them and to declare this in writing. Regulation (EC) No. 1907/2006 (REACH Regulation) entered into force in 2007 and has since formed a valid legal basis for all EU member states. To protect human health and the environment, this EU chemicals regulation aims to classify and identify all chemicals, including their effects. The REACH Regulation imposes specific obligations on every actor in the supply chain. BJB is not a manufacturer or importer of chemical substances, but rather a processor of preparations and articles. Our products are exclusively non-chemical products, consisting of one or more so-called articles. No substance is intended to be released from the articles under normal and reasonably foreseeable conditions of use. Since articles are not subject to registration, BJB typically assumes the role of a downstream user in the supply chain. Thus, according to REACH Article 33, BJB has an information obligation along the supply chain. BJB is naturally aware of this obligation and complies with it to a high degree. Sustainability topics are an integral part of BJB's innovation processes. Within this framework, there are various ways for customers and employees to participate in sustainability-related topics. Especially in the continuous improvement process (CIP), many suggestions come from employees regarding material savings, recycling, and efficiency in logistics. Impulses from the market and customers come through direct requests for new products that support sustainability, such as the interchangeability of components in the lighting industry or more efficient lighting solutions for the household appliance sector. BJB itself is an active member of the Network Industry Ruhr East (NIRO), which has a dedicated working group for this topic, currently focusing on production, procurement, and social aspects. In 2022, we conducted a resource efficiency consulting project in close collaboration with the Lüdenscheld Plastics Institute, identifying optimization potential, particularly for production, which was subsequently incorporated into ongoing processes.

In 2023, BJB became a member of the "Eco4Light" innovation network. The goal of the Eco4Light innovation network is the development of optics and systems for efficient light management and the associated creation of a network.

Lighting technology is an essential component of daily life, for example, in the technical equipment of buildings, in road traffic, the automotive industry, and in medical technology. The topic of efficient light management is becoming increasingly important, not least due to the current energy crisis. Lighting accounts for around 15%–20% of global energy consumption. With every kilowatt-hour of electricity saved, CO₂ emissions decrease. Therefore, saving energy is also a climate protection issue – and a Europe-wide issue.

Even energy-efficient LED lights can be made even more economical through the use of sensors and actuators if they are only used at the required intensity when a person is in the room and external light is insufficient. Precise light control, which typically uses plastic optics with micro-/nanostructured surfaces, also plays a crucial role. Against this backdrop, the Eco4Light innovation network serves as an ideal platform for bringing together stakeholders across the entire value chain, from design and the production of individual components to the assembly of the complete luminaire.

In the reporting year, the topic of sustainability was also focused on for future product developments and integrated into the innovation process of Business Line Management. BJB is the global market leader for oven lighting. Customers in the home appliance industry have so far largely used high-voltage halogen lamps for this purpose. As a first mover, BJB has also been supplying the home appliance industry with patented LED assemblies for ovens since 2018. LED lighting for ovens reduces energy consumption by 80% compared to conventional oven lighting: This saves 6.6 million kWh for every 1 million LED oven lights.

Quality Management BJB stands for the highest quality. This derives from the strategic principle of consistently and consistently ensuring outstanding quality standards across all products and services. With a view to ensuring flawlessness in both products and processes, the following priorities were established:

- Continuous improvement of products and services
- Continuous improvement of the quality management system as well as manufacturing and business processes
- Preventive measures in product development, such as FMEAs, FEM and Moldflow analyses

In 2024, BJB was able to further reduce its already low number of complaints by a single-digit percentage, despite a double-digit increase in production output. Continuous monitoring and reduction of scrap costs optimizes and conserves the use of resources in the form of raw materials and energy for our production facilities.



BJB ensures and improves the quality of its products and processes with a variety of tools: BJB maintains a certified quality management system in accordance with the globally recognized quality norms, standards, and regulations of ISO 9001:2015. The conformity of products and processes with this standard is periodically reviewed and confirmed through internal and external audits. In addition, many of our customers conduct their own audits at all our production sites, all of which were completed without significant complaints in the reporting year.

Customer satisfaction: Customer satisfaction with BJB products and services is a key cornerstone of our value system and the foundation for long-term, sustainable success. BJB products stand for high product safety, quality, and service life.

Consistent customer focus forms the basis for product development, service, and quality assurance at BJB. BJB manages its relationships with major customers worldwide according to uniform principles using global Key Account Management (KAM). The KAM works closely with the regional sales organizations. Key accounts and major customers each have a dedicated contact person who addresses their concerns based on the "one-face-to-the-customer" principle. As a further control tool for shaping customer relationships, BJB uses customer relationship management software that maps a system architecture that encompasses all business areas. For customer communication, BJB utilizes social media, newsletters, international trade fairs, and, in particular, personal discussions with customers, in which new products are also jointly developed. Sustainability and increased efficiency are always among the evaluation criteria. Every year, BJB receives numerous awards from its customers for customer satisfaction and product quality. BJB views this as an indicator of its positive reputation in markets worldwide and as the basis for expanding its market share.

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Performance indicators for criterion 10

Key Performance Indicator G4-FS11

Percentage of financial investments that undergo positive or negative screening based on environmental or social factors.

(Note: This indicator must also be reported when reporting according to GRI SRS.)

Disclosure on the performance indicator:

BJB is a manufacturing company and owns only tangible assets and no financial assets.

Within the framework of the company pension plan concluded at BJB in 2020, corresponding/agreed company pensions were paid out to former employees in the reporting year. *Company pensions totaling €1,487,105 were paid out to former employees in the reporting year.*

Industry-specific additions

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CRITERIA 11–20: Sustainability aspects

Criteria 11–13 on ENVIRONMENTAL CONCERNS

11. Use of natural resources

The company discloses the extent to which natural resources are used for its business activities. This includes materials, as well as the input and output of water, soil, waste, energy, land, biodiversity, and emissions for the life cycle of products and services.

Responsible use of resources is enshrined in the BJB Code of Conduct, which is binding for all employees. Product-related environmental protection is an important part of BJB's sustainable environmental management. Ensuring compliance with global substance bans/restrictions, such as REACH and RoHS, is a top priority.

BJB primarily uses the following resources:

- Electrical energy (mainly for production)
- Natural gas (only for heating and operation of the combined heat and power plant)
- Raw materials are purchased in the form of semi-finished products
- Paper/cardboard (packaging)
- Films (packaging)
- Water
- Automotive fuels
- Land use (production, administration, storage and logistics parking spaces, access roads and green spaces)

- Waste is separated as follows:
 - scrap metal
 - Mixed packaging
 - Paper/cardboard/document destruction
 - Reclaimed wood
 - Oil-containing operating materials
 - Various types of steel scrap
 - Different types of copper-based scrap
 - Cable
 - residual waste
 - construction rubble
 - Green waste
 - plastic

Specific consumption data for the resources used are listed under the relevant performance indicators.

In terms of energy, electricity for operating machinery in production and lighting is the largest consumer, followed by natural gas for heating the production halls and fuel for company vehicles and employee commuting. In recent years, 60% of the electricity mix purchased for the Arnsberg headquarters has consisted of wind power and biomass. Total energy consumption in 2024 was higher than in the previous year, as production within the company fortunately increased significantly. However, consumption itself has been kept within limits thanks to targeted reduction measures. The packaging materials we use primarily consist of corrugated and solid board boxes, steel strapping, stretch film, PE film, and plastic trays. These comply with the material requirements of Directive 94/62/EC. We opted for recyclable cardboard boxes made from 80% recycled paper. As part of our packaging management, we continuously review the quality of our packaging in terms of thickness, sometimes size, and the potential uses of regenerated materials. If it is possible to switch to a more sustainable film product, we initiate the review.

"Residual material is valuable" and "The best waste is the one that is not created in the first place."

These are two guiding principles of our waste management. In addition to complying with legal requirements and monitoring material flows and disposal costs, we continuously identify potential for improvement and close potential material cycles. The separate collection of residual materials enables resource-efficient recycling at the supplier. Through our collaboration with a recycling company, BJB made valuable contributions to the environment in 2024. The recycling company's sustainability certificate cited the following contributions by BJB:

- Primary raw material savings of 286 tonnes
- Energy generation and savings of 2,719 MWh
- CO₂ savings of 703 tonnes of CO₂ equivalent
- Savings of ore amounting to 1,641 tons

The data was determined using a calculation model developed by the Sulzbach-Rosenberg branch of the Fraunhofer Institute for Environmental, Safety, and Energy Technology UMSICHT.

The concrete implementation of the careful use of resources begins in purchasing – with the procurement of low-hazard operating materials and auxiliary materials, which undergo an approval process. Employees in every department are then sensitized to the economical use of resources and instructed in our waste and recyclables separation system. Environmental protection also affects the workplace: goals such as waste labeling, avoidance, and separation, as well as energy conservation, depend to a large extent on our employees. We are aware of this connection and support the relevant processes with internal training. In the long term, the use of recycled materials will be expanded wherever this is possible without compromising quality and where the product properties permit it.

We manufacture our products from various raw materials (primarily plastics and metals). We also source components such as LEDs, other light bulbs, cables, etc. BJB primarily produces and supplies products to the processing industry. However, there are also individual products that are supplied to end users and are therefore subject to the Electrical and Electronic Equipment Act.

The Electrical and Electronic Equipment Act (ElektroG) has implemented the European WEEE Directive into German law since 2005 and regulates the placing on the market, return, and environmentally friendly disposal of electrical and electronic equipment. Its primary purpose is to prevent waste from electrical and electronic equipment, as well as to promote reuse and recycling. Furthermore, it aims to reduce the use of harmful substances in the devices.



The law thus makes a significant contribution to conserving natural resources and reducing pollutant emissions.

BJB has been a member of the Lightcycle collective return system since 2018. This ensures that old lamps are taken back and properly recycled. The environment is protected from harmful substances, and a large proportion of the recycled materials are used as secondary raw materials, thus sustainably conserving natural resources.

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12. Resource management

The company discloses the qualitative and quantitative targets it has set for its resource efficiency, in particular the use of renewable energies, increasing raw material productivity and reducing the use of ecosystem services, the measures and strategies it is pursuing to this end, how these have been met and will be met in the future, and where it sees risks.

BJB has been using renewable energies to reduce its environmental impact for years. Since 1999, water from the Möhne River, which flows alongside the company headquarters, has been used to cool the injection molding machines and compressors, as well as the IT data center. This saves BJB most of the electrical energy that would otherwise be required to cool the processes in these areas. Complex plant technology such as cooling towers, storage tanks, etc. is no longer required.

Since 2013, a combined heat and power plant with a thermal output of 300 kW and an electrical output of 200 kW has und Wärme been operating at the headquarters in Arnsberg. During the reporting year, a photovoltaic system with a capacity of 1 MWp was installed and commissioned on the roof of the production facility in Arnsberg.

Since CSR management at BJB is still in its infancy, no quantified objectives or planned target achievement dates have been defined regarding resource efficiency, particularly the use of renewable energies, increasing raw material productivity, and reducing the use of ecosystem services. This sustainability report for the 2024 fiscal year describes the expansion of our environmental management. A CSR strategy with objectives and measures will be developed by the end of 2025. Due to the lack of target definitions, no target achievements have been achieved. We can identify the following environmental risks through our business activities:

- Raw material consumption for our products
- Energy consumption for the production of our products
- GHG emissions from the transport of our products between production sites in Germany, Eastern Europe and China
- Hazardous substances and their use
- Energy consumption of products during their use within their life cycle
- GHG emissions from business trips and employee travel

The following measures to improve resource and energy efficiency are currently being implemented:

- At the main site in Arnsberg, a photovoltaic system was installed and put into operation on the roof of the production facility in 2023 to increase the use of renewable energies.
- Process optimizations and automation to reduce our CO₂ footprint :

Major projects were already launched in the 2021 fiscal year related to process optimization of automated manufacturing processes and the automation of previously manual assembly activities. The goals of these projects are combined with improvements in energy and resource efficiency, as well as quality. New injection molding technologies, which have been implemented in production since this year, will lead to a reduction in cycle times of approximately 20% for certain products and reduce energy consumption by 50 to 80% compared to the technology previously used.



- Reduction of raw material use

Particularly with series products, care is taken to ensure that as little waste as possible is generated in the production of individual parts. In addition to the general reduction of scrap, care is taken to ensure that, for example, waste in the form of sprues is kept to a minimum when manufacturing plastic parts. This is usually the case through the use of needle valve systems. If sprues cannot be avoided, BJB always strives to recycle them and then reintroduce them into the internal process as recyclate without compromising the product's functionality and in compliance with legal regulations. If this is not possible, the materials are not simply disposed of but, where possible, are fed into external recycling processes. BJB introduced a comprehensive risk management process in 2020. Systematic controls, processes, and procedures have been put in place for the main risks to reduce each of these risks in order to minimize the probability of occurrence and/or the impact of any occurrence. BJB's sustainability strategy is still under development and is scheduled to be completed by 2025. Based on the CSR data collected for the first time in 2022, BJB plans to further analyze sustainability risks and integrate them into its business and risk strategy. Since the 2022 fiscal year, BJB has participated in JobRad leasing programs for employees in Germany, thereby contributing to promoting health and physical activity, as well as saving energy compared to the use of conventional vehicles.

In the 2022 financial year, charging stations for electric vehicles owned by the company and by customers or suppliers were also installed at the main site in Arnsberg to support electromobility.

The collection of key figures on natural resource use for the first BJB Sustainability Report last year represents clear progress for BJB's resource management system. Management now has data that forms a basis for further analysis and the development of targets related to resource use.

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Performance indicators for criteria 11 to 12

Key Performance Indicator GRI SRS-301-1: Materials Used

The reporting organization shall disclose the following information:

a. Total weight or volume of materials used to manufacture and package the organization's major products and services during the reporting period, broken down by:

i. non-renewable materials used ;

ii. renewable materials used .

Renewable materials are typically produced through agriculture and forestry, materials from which cannot be used in electrical components such as those manufactured by BJB. BJB's products contain industry-typical proportions of secondary raw materials, which are generally considered non-renewable materials. Attention is paid to maximum resource efficiency and recycling rates.

The total weight of materials used to manufacture BJB's most important products in the reporting year was 2,043 t and primarily includes plastics (PMMA, PC), metals (copper-based tapes), glass, and ceramics.

Key Performance Indicator GRI SRS-302-1: Energy Consumption

The reporting organization shall disclose the following information:

a. Total fuel consumption within the organization from non-renewable sources in joules or multiples thereof, including the fuel types used.

b. Total fuel consumption within the organization from renewable sources in joules or multiples thereof, including the fuel types used.

c. In joules, watt-hours, or multiples thereof, the total of:

i. Electricity consumption

ii. Heating energy consumption

iii. Cooling energy consumption

*iv. **Steam consumption** d. In joules, watt-hours, or multiples thereof, the total of:*

i. Electricity sold

ii. Heating energy sold

iii. Cooling energy sold

iv. Steam sold

e. Total energy consumption within the organization in joules or multiples thereof.

f. Standards, methodologies, assumptions, and/or calculation program used.

g. Source of conversion factors used.

Information on the performance indicator: For better understanding, the BJB provides information on fuel consumption in liters and energy consumption in megawatt hours (MWh) and not in joules (J).

	2024
Total fuel consumption within the organization from non-renewable sources	39,485 liters
Total energy consumption within BJB	6,817 MWh
of which from renewable energies:	
Power consumption	3,540 MWh
Heating energy consumption	---
Cooling energy consumption	---
Steam consumption	---

Energy sales are not part of BJB's business model.

The calorific values of fossil fuels are included in the energy supplier's bills.

Key Performance Indicator GRI SRS-302-4: Reduction in Energy Consumption
The reporting organization shall disclose the following information:

a. Amount of energy consumption reduction achieved as a direct result of

energy conservation and energy efficiency initiatives , in joules or multiples thereof. b. The energy types included in the reduction: fuel, electric power, heating, cooling, steam, or all.

c. The basis for calculating the energy consumption reduction, such as base year or baseline/reference , and the reasons for this choice.

d. Standards, methodologies, assumptions, and/or calculation program used.

	2024
Amount of reduction in energy consumption achieved as a direct result of energy saving and energy efficiency initiatives, in joules or multiples thereof	Due to the increase in production in the reporting year, energy consumption also increased.
The energy types included in the reduction: fuel, electricity, heating, cooling, steam or all	All energy types were included in the reduction. Only electricity and heating energy were used.
The basis for calculating the reduction in energy consumption and the reasons for this choice	The reduction is shown compared to the previous year, when the sustainability report data was first collected.
Standards, methodologies, assumptions and/or calculation program used	Absolute amount of change compared to the previous year

Energy savings and energy efficiency are key criteria for investment decisions at BJB.

Figures for Scope 1 and 2 were determined for the first time in 2021. Data for Scope 3 were collected for the first time in 2023. Accurate data collection for the reporting year was not possible due to the installation of a completely new IT system. Data for this purpose will be available again in the future.

Key Performance Indicator GRI SRS-303-3: Water Withdrawal

The reporting organization shall disclose the following information:

a. Total water withdrawals from all areas in megaliters, along with a breakdown of the total by the following sources (if applicable):

i. surface water;

ii. groundwater;

iii. sea water;

iv. produced water;

v. Water from third parties.

b. Total water withdrawals in megaliters from all water-stressed areas, and a breakdown of the total by the following sources (if applicable):

i. Surface water;

ii. Groundwater;

iii. Seawater;

iv. Produced water;

v. Third-party water, and a breakdown of the total volume by the withdrawal sources listed in i-iv.

c. A breakdown of the total water withdrawals from each of the sources listed in Disclosures 303-3-a and 303-3-b, in megaliters, by the following categories:

- i. Freshwater (≤ 1000 mg/l total dissolved solids (TDS));*
- ii. other water (> 1000 mg/l total dissolved solids (TDS)).*

d. Where necessary, context on how the data were compiled, e.g., standards, methods, and assumptions.

Information on the performance indicator:

	2024
Water withdrawal (in megaliters)	999
of which surface water	437
of which groundwater	73
of which seawater	0
water produced from it	0
of which water from third parties	489

Areas of water stress are identified in publications of the World Resource Institute. The water use index for Germany is compiled by the Federal Environment Agency; it is well below the critical limit of 20%. BJB's production facilities are not located in areas of water stress, so BJB does not withdraw water from such areas.

Withdrawals are recorded by meters. Only freshwater is withdrawn.

Key Performance Indicator GRI SRS-306-3 (2020): Waste generated.

The reporting organization shall disclose the following information:

a. Total weight of waste generated in metric tonnes, as well as a breakdown of this total by waste composition.

b. Contextual information necessary to understand the data and how the data was compiled.



Information on the performance indicator:

	2024
Waste generation	586 tons
of which plastics	46 tons
Material efficiency plastic	83%
Regranulate quota plastic	17%
of which metals	391 tons
Material efficiency metals	81%
Return of metals to suppliers	74 tons
Recycling rate	98%

Industry-specific additions

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13. Climate-relevant emissions

The company discloses greenhouse gas (GHG) emissions in accordance with the Greenhouse Gas (GHG) Protocol or standards based thereon and states its self-imposed targets for reducing emissions.

As a medium-sized company, BJB did not have data available until 2022 that would allow the company to quantify its CO₂ and greenhouse gas emissions. With a view to determining our sustainability potential, we are interested in creating a CO₂ footprint for our locations and, in the long term, for our products.

We are working on progress in this area and hope to be able to present results.

Significant projects were already launched in the 2021 fiscal year relating to process optimization in automated manufacturing processes and the automation of previously manual assembly activities. The goals of these projects are to improve efficiency.

The 2022 reporting year marks the start of BJB's sustainability reporting and, thus, also its reporting on CO₂ emissions. In 2022, the BJB CO₂ Footprint (Scope 1 and Scope 2) for 2021 was determined for the first time, serving as a starting point for further analyses. The CO₂ emissions were calculated using the ecocockpit of the NRW Energy Efficiency Agency. The ecocockpit is closely aligned with the GHG Protocol. The determination of Scope 3 values was possible for the first time in 2023. During the reporting year, the IT system was completely converted, making it impossible to determine concrete figures for this period. Our goal is to be able to calculate this data for a Corporate Carbon Footprint (CCF) in the future.

Since 2021, we have been striving to collect baseline data in order to define the reduction of climate-relevant emissions and the use of renewable energies. However, measures to increase energy efficiency have already been taken in recent years, even without setting targets. For example, frequently used rooms have been equipped with LED lighting that automatically adapts to the respective lighting conditions using electronic control. In recent years, the lighting in many production halls has also been extensively renovated, and the fluorescent light strips have been replaced with LED solutions. The investments will pay for themselves within just a few years. Another important aspect here is the improvement of working conditions through significantly better lighting at workplaces.

In addition to the measures outlined in the previous section, we will introduce further measures to increase efficiency and reduce emissions in the future. Which measures will be effective here will be determined in various analyses that we will conduct gradually over the coming years. BJB will define a quantified target, including the timing, as part of the development of its sustainability strategy up to 2025.

BJB emitted a total of 2,291 tons of CO₂ equivalent (Scope 1 and Scope 2) in 2024. The largest emitter was purchased electricity at 68%, followed by natural gas for heating energy at 25%. BJB's GHG emissions in 2024 compared to the previous year amounted to 151 tons of CO₂ equivalent (corresponding to 6%) and result largely from direct consequences of emission reduction initiatives.

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Performance indicators for criterion 13

Key Performance Indicator GRI SRS-305-1 (see GH-EN15): Direct (Scope 1) GHG emissions
The reporting organization shall disclose the following information:

a. Gross volume of direct (Scope 1) GHG emissions in tonnes of CO₂ equivalent . b

. Gases included in the calculation: either CO₂ , CH₄ , N₂O , HFCs, PFCs, SF₆ , NF₃ , or all.

c. Biogenic CO₂ emissions in tonnes of CO₂ equivalent .

d. The base year chosen for the calculation , if applicable, including:

i. the justification for this choice;

ii. the emissions in the base year;

iii. the context for any significant changes in emissions that have led to the recalculation of the base year emissions.

e. The source of the emission factors and the global warming potential (GWP) values used, or a reference to the GWP source.

f. The consolidation approach for emissions; whether equity-share, financial or operational control.

g. The standards, methodologies, assumptions and/or calculation program used.

	2024	Key
a. Gross volume of direct GHG emissions (Scope 1)	738 tons of CO ₂ equivalent	
b. Gases included in the calculation: either CO ₂ , C ₂ H ₄ , N ₂ O, HFC, PFC, SF ₆ , NF ₃ or all	CO ₂ , C ₂ H ₄	
c. Biogenic CO ₂ emissions in tonnes of CO ₂ equivalent	N/A	
d. The base year chosen for the calculation, if any, including:	2021	
i. the justification for this choice	Initial data collection	
ii. emissions in the base year	1,142 tonnes of CO ₂ equivalent	
iii. the context for any significant changes in emissions that led to the recalculation of base year emissions	N/A	
e. Source of the emission factors and the global warming potential (GWP) values used or a reference to the GWP source	EEW 2022, Gemis 5.0 database	
f. Consolidation approach for emissions	Operational control	
g. Standards, methodologies, assumptions and/or calculation program used	EcoCockpit EFA NRW (CO ₂ emissions accounting based on recognized databases GEMIS and ProBas)	

Performance Indicator GRI SRS-305-2: Energy indirect (Scope 2) GHG emissions
The reporting organization shall disclose the following information:

a. Gross volume of energy indirect (Scope 2) GHG emissions in tonnes of CO₂ equivalent.

b. If applicable, the gross volume of market-based energy indirect (Scope 2) GHG emissions in tonnes of CO₂ equivalent.

c. If applicable, the gases included in the calculation; either CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.

d. If applicable, the base year chosen for the calculation, including:

i. the justification for this choice;

ii. the emissions in the base year;

iii. the context for any significant changes in emissions that led to the recalculation of the base year emissions.

e. Source of the emission factors and the global warming potential (GWP) values used, or a reference to the GWP source.

f. Emissions consolidation approach; whether equity-share approach, financial or operational control.

g. Standards, methodologies, assumptions, and/or calculation programs used.

	2024
a. Gross volume of indirect energy-related GHG emissions (Scope 2)	1,553 tons of CO ₂ equivalent
b. Where applicable, the gross volume of market-based indirect energy-related GHG emissions (Scope 2) in tonnes of CO ₂ equivalent	N/A
c. Where applicable, the gases included in the calculation: either CO ₂ , CH ₄ , N ₂ O, CFCs, PFCs, SF ₆ , NF ₃ or all	CO ₂ , C ₂ H ₄
d. The base year chosen for the calculation, if any, including:	2021
i. the justification for this choice	Initial data collection
ii. emissions in the base year	2,236 tonnes of CO ₂ equivalent
iii. the context for any significant changes in emissions that led to the recalculation of base year emissions	N/A

e. Source of the emission factors and the global warming potential (GWP) values used or a reference to the GWP source	EEW 2022, Gemis 5.0 database
f. Consolidation approach for emissions	Operational control
g. Standards, methodologies, assumptions and/or calculation programs used	EcoCockpit EFA NRW (CO2 emissions accounting based on recognized databases GEMIS and ProBas)

Key Performance Indicator GRI SRS-305-3: Other indirect (Scope 3) GHG emissions
The reporting organization must disclose the following information:

- a. Gross volume of other indirect (Scope 3) GHG emissions in tonnes of CO2 equivalent .*
- b. If applicable, the gases included in the calculation; either CO2 , CH4 , N2O , CFCs, PFCs, SF6 , NF3, or all.*
- c. Biogenic CO2 emissions in tonnes CO2 equivalent .*
- d. Categories and activities related to other indirect (Scope 3) GHG emissions included in the calculation.*
- e. The base year chosen for the calculation , if any, including:*
 - i. the justification for this choice;*
 - ii. the emissions in the base year;*
 - iii. the context for any significant changes in emissions that led to the recalculation of the base year emissions.*
- f. The source of the emission factors and the global warming potential (GWP) values used, or a reference to the GWP source.*
- g. The standards, methodologies, assumptions and/or calculation programs used.*

Information on the performance indicator:

BJB collected GHG emissions in upstream and downstream activities (Scope 3) for the first time for the 2023 fiscal year.

	2024	
a. Gross volume of indirect energy-related	3,577 tonnes of CO2 equivalent	

GHG emissions (Scope 3)		
b. Where applicable, the gross volume of market-based indirect energy-related GHG emissions (Scope 3) in tonnes of CO2 equivalent	N/A	
c. Where applicable, the gases included in the calculation: either CO2, CH4, N2O, HFC, PFC, SF6, NF3 or all	CO2, C2CH4	
d. The base year chosen for the calculation, if any, including:	2023	
i. the justification for this choice	Initial data collection	
ii. emissions in the base year	2,288 tonnes of CO2 equivalent	
iii. the context for any significant changes in emissions that led to the recalculation of base year emissions	N/A	
e. Source of the emission factors and the global warming potential (GWP) values used or a reference to the GWP source	EEW 2022, Gemis 5.0 database	
f. Consolidation approach for emissions	Operational control	
g. Standards, methodologies, assumptions and/or calculation programs used	EcoCockpit EFA NRW (CO2 emissions accounting based on recognized databases GEMIS and ProE	

Key Performance Indicator GRI SRS-305-5: GHG Emissions Reductions
The reporting organization shall disclose the following information:

a. Amount of GHG emissions reductions that are a direct result of emissions reduction initiatives, in tonnes of CO2 equivalent.



- b. Gases included in the calculation: either CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.*
- c. Base year or baseline/reference, including the justification for this choice.*
- d. Categories (scopes) in which the reduction has occurred; whether for direct (Scope 1), indirect energy-related (Scope 2) and/or other indirect (Scope 3) GHG emissions.*
- e. Standards, methodologies, assumptions and/or calculation programs used.*

	2024	
Reducing GHG emissions	----- Tonnes of CO ₂ equivalent	
Gases included in the calculation:	CO ₂ , C ₂ H ₄	
Base year	2021	
Reduction of Scope 1	---- Tonnes of CO ₂ equivalent	
Reduction of Scope 2	---- Tonnes of CO ₂ equivalent	
Calculation program	EcoCockpit EFA NRW (CO ₂ emissions accounting based on recognized databases GEMIS and ProBas)	

BJB's GHG emissions (Scope 1 and 2) were initially calculated in 2021 (base year) at 3,377 tonnes of CO₂ equivalent. The reduction in GHG emissions by 938 tonnes of CO₂ equivalent by 2023 represents a 28% reduction over the last two years. No reduction was achieved in 2024 due to increased production.

Industry-specific additions

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Criteria 14–20 on SOCIETY

Criteria 14–16 on EMPLOYEE CONCERNS

14. Employee rights

The company reports how it complies with nationally and internationally recognized standards on employee rights and promotes employee participation in the company and in the company's sustainability management, what goals it has set in this regard, what results it has achieved so far, and where it sees risks.

BJB is committed to complying with nationally and internationally recognized standards of labor rights. We adhere to the standards of the International Electrical and Electronics Industry Federation (EICC). These standards, and thus also the BJB Code of Conduct, incorporate the core labor standards of the International Labor Organization (ILO). Four basic principles guide the ILO's identity and actions:

- Freedom of association and right to collective bargaining
- Elimination of forced labor
- Abolition of child labor
- Prohibition of discrimination in employment and occupation

In addition, BJB has been a member of the UN Global Compact since October 2022 and promotes its 10 principles:

1. Protection and respect for international human rights
2. No complicity in human rights violations
3. Upholding freedom of association and recognizing the right to collective bargaining
4. Elimination of all forms of forced labor
5. Abolition of child labor
6. Elimination of discrimination in employment and employment
7. Precautionary principle in addressing environmental problems
8. Promoting environmental awareness through targeted initiatives
9. Development and dissemination of environmentally



friendly technologies 10. Promoting the prevention of corruption, including extortion and bribery.

In addition, there are so-called "quantitative social standards" that regulate, for example, working hours. BJB is a member of the collective bargaining association Westfalen-Mitte eV. The company has a works council. This provides communication structures that give employees a say in their working conditions, and BJB is subject to the collective agreement with IG Metall. Through collective bargaining agreements, BJB maintains a high standard in this regard and ensures that employees receive a living wage.

Legal regulations are also adhered to at its foreign subsidiaries. The BJB Code of Conduct, which applies to all parts of the company, requires that employees' rights to freedom of association and collective bargaining be respected. BJB's management concept regarding employee rights, equal opportunities, and training is also described in the BJB Code of Conduct, which is binding for all employees.

The safety and health of its employees is BJB's top priority. Therefore, national and international regulations on occupational health and safety are observed, and all measures are taken to ensure a safe working environment and to avoid risks for employees by optimizing work processes. BJB has implemented an occupational health and safety management system (OHS) at its production sites in Germany and China and has it certified annually according to ISO 45001. The instruments for monitoring this objective are the maintenance of the certification of the OHS management system at our locations in Germany and China, as well as the annual training of our Code of Conduct for all employees in our group. This training is mandatory for every employee annually, is conducted online, and its implementation is documented as part of the OHS certification according to ISO 45001. This training also includes the announcement of the mechanism for concerns or complaints about the Code of Conduct in the form of an anonymous reporting of such incidents to the following addresses: Email: compliance@bjb.com Postal address: BJB GmbH & Co. KG, Compliance BJB's quantitative objectives are to completely avoid violations of employee rights and discrimination. Violations of these objectives must be reported to management. No violations were identified in 2024. With regard to the performance indicators for this criterion, BJB has the quantitative objective of continuously maintaining the achieved standard. The business activities of each BJB location are monitored through regular weekly meetings. Regular reporting (at least monthly) is carried out, particularly at production sites.

Text completely revised

Text completely revised

15. Equal opportunities

The company discloses how it implements national and international processes and what goals it has to promote equal opportunities and diversity, occupational health and safety, co-determination, the integration of migrants and people with disabilities, fair pay, and the balance between family and work, and how it implements these.

At BJB, the personality and qualifications of our employees count – not their gender, age, religion, sexual orientation, or identity. We strictly reject discrimination. At the end of 2024, BJB employed employees from 11 nations. We do not have any data on the religion, sexual orientation, or identity of our employees, as this is not important to us.

BJB cultivates a corporate culture characterized by open and friendly interaction. Our principles are defined in the BJB Code of Conduct, which applies to all employees and is taught annually. Remuneration is governed by the applicable laws and regulations at our locations, in particular the collective bargaining agreements applicable to our industry. Close communication with our works council supports our approach here. This construct results in our objective of ensuring compliance with this regulation and correcting any deviations immediately.

Our managers ensure that legal regulations, particularly those relating to occupational health and safety, are observed at our locations. To raise our employees' awareness of safety issues, we rely on risk assessments and the resulting annual training courses, in addition to the certification of our occupational health and safety management system (OHS) according to ISO 45001. BJB strives to continuously improve and ensure the safety, health, and satisfaction of employees and persons in the company. Appropriate resources and means are provided to prevent accidents, occupational diseases, and work-related health hazards, to avoid and minimize OHS risks and hazards, and to ensure safe and healthy work practices. Regular examinations (e.g., eye examinations for computer workstations, flu vaccinations, etc.) can be performed by the company doctor. BJB is committed to complying with relevant legal obligations (laws, ordinances, regulations, etc.), adhering to guidelines and rules, and adhering to the state of the art and occupational health findings. The current version of the SGA policy is documented, regularly reviewed, and forms the framework for setting and evaluating SGA objectives and for the company's further development. Furthermore, the effectiveness of the SGA management system and the achievement of occupational safety and health objectives are regularly evaluated by management.

Shift work is essential in our production at our headquarters in Germany. BJB's shift models are always developed in close cooperation with the works council and correspond to forward-rotating shift planning, which minimizes negative impacts on health as much as possible. In addition, we offer a high degree of working time flexibility, which we also offer to our employees in multi-shift operations.

The compatibility of family and career has become increasingly important in our society. To ensure a balanced and satisfied employee structure, it is essential that these needs are taken into account in company management. BJB has therefore concluded an agreement with the works council that allows for mobile working on two days a week. The creation of part-time jobs and the flexible use of working and break times also support this strategy.

Further additions (heading)

Text completely revised

Text completely revised

16. Qualification

The company discloses the objectives it has set and the measures it has taken to promote employability, i.e. the ability of all employees to participate in the world of work and careers, and to adapt it to demographic developments, and where it sees risks.

Employee knowledge is a key building block for successful company management. Only by providing our employees with appropriate training and continuing education opportunities can we safeguard the knowledge of our employees and thus also of the company.

In order to counteract risks arising from changes in the corporate environment, such as technological, demographic, or cultural change, we have been striving for decades to retain and expand knowledge within the company at our headquarters. To this end, we train people in various professions, such as toolmaker, process mechanic, electronics technician, mechatronics technician, industrial clerk, and IT specialist. In addition, BJB offers dual study programs and facilitates internships for school and university students in various company divisions.

The objective of training and continuing education is derived from an annual survey of the training needs of individual departments or employees, as well as from the strategic corporate direction, such as the development of new business areas, new technologies, etc. This training plan is coordinated and approved annually by management.

Text revised

Text revised

Performance indicators for criteria 14 to 16

*Key Performance Indicator GRI SRS-403-9: Work-related injuries
The reporting organization must disclose the following information:*

a. For all employees :

- i. Number and rate of fatalities due to work-related injuries ;*
- ii. Number and rate of work-related injuries with serious consequences (other than fatalities);*
- iii. Number and rate of documentable work-related injuries ;*
- iv. The main types of work-related injuries;*
- v. Number of hours worked.*

b. For all workers who are not employees but whose work and/or workplace are controlled by the organization:

- i. Number and rate of fatalities due to work-related injuries;*
- ii. Number and rate of work-related injuries with serious consequences (other than fatalities);*
- iii. Number and rate of documentable work-related injuries;*
- iv. The main types of work-related injuries;*
- v. Number of hours worked.*

You can take points *cg* of Indicator SRS 403-9 from the GRI and report them voluntarily [here](#).

Key Performance Indicator GRI SRS-403-10: Work-related illnesses The reporting organization must disclose the following information:

a. For all employees :

i. Number and rate of fatalities due to work-related illnesses ;

ii. Number of documentable work-related illnesses ;

iii. The main types of work-related illnesses;

b. For all workers who are not employees but whose work and/or workplace are controlled by the organization:

i. Number of fatalities due to work-related illnesses;

ii. Number of documentable work-related illnesses;

iii. The main types of work-related illnesses.

You can find points ce of the indicator SRS 403-10 in the GRI and report them voluntarily here.

	2024
For all employees:	
Number of deaths due to work-related injuries	0
Number of work-related injuries with serious consequences (excluding fatalities)	0
Number of documentable work-related injuries	5
The main types of work-related injuries	Due to the low incidence of work-related injuries, no specific types of injuries can be defined.
Number of hours worked	633,925

For all employees who are not employees but whose work and/or workplace are controlled by the organization: This data can currently only be collected for temporary workers. As with external company employees, BJB does not receive any subsequent data on the extent of injuries, etc. This also constitutes particularly protected personal data that is not made available to BJB.

Further key figures for BJB Germany: The number of reportable work-related injuries in relation to the total number of hours worked by employees in the reporting period was 0.0000137 in 2024.

The total number of days lost due to work-related accidents in terms of hours in relation to the total number of hours worked by employees in the reporting period was 0.000037 in 2024.

The LTIR (loss time injury rate) was 2.7 in 2024 – a value that is below the industry value for reportable occupational accidents according to the German Social Accident Insurance.

Information on the performance indicator:

	2024
For all employees:	
Number of deaths due to work-related illnesses	0
Number of documentable work-related illnesses	0
the main types of work-related illnesses	-

*Key Performance Indicator GRI SRS-403-4: Worker Participation in Occupational Health and Safety
The reporting organization shall disclose the following information for employees, and for non-employees whose work and/or workplace are controlled by the organization:*

a. A description of the procedures for employee participation and consultation in the development, implementation, and performance evaluation of the occupational health and safety management system, and for providing access to and communicating relevant occupational health and safety information to employees.

b. If formal management-employee occupational health and safety committees exist, a description of their responsibilities, frequency of meetings, decision-making authority, and whether, and if so, why, employees are not represented on these committees.

	2024
A description of the procedures for employee participation and consultation in the development, implementation and performance evaluation of the occupational health and safety management system and for providing access to and communicating relevant occupational health and safety information to employees	<p>BJB Germany: The occupational health and safety management system was certified according to DIN ISO 45001 in 2023. The works council is consulted on questions and the definition/implementation of occupational health and safety measures. The works council represents the interests of the employees. Relevant information is communicated to employees via noticeboards, the BJB Wiki, or by written instructions from the responsible managers. The basis for the occupational health and safety management system is the recording and evaluation of sick leave (BEM) and absence times. Various methods are used within the company to identify potential risks and minimize them. This ensures continuous improvement of the occupational health and safety system. Active consultation and participation of all employees during decision-making processes help us to constantly monitor and meet occupational health and safety goals and the measures to achieve them. Our interest in a safe and healthy working environment affects our employees, customers, visitors, suppliers, and the entire environment around our site. Through regular information, training, and continuing education, we raise awareness among our employees and strengthen their awareness of safe working practices in all areas of the company.</p> <p>BJB China: The occupational health and safety management system was certified according to DIN ISO 45001 at the end of 2022. It ensures both procedures for employee participation and consultation and procedures for communicating safety information, and that all</p>

	<p>employees can participate, consult, and be informed about occupational health and safety management. BJB China has established a system of employee representation in which employees can freely elect employee representatives who are authorized to - participate and consult on the company's occupational health and safety management; - participate in the investigation of incidents and the resolution of nonconformities; - jointly determine corrective actions; - establish and sign an agreement on public communication.</p> <p><u>BJB USA:</u> All employees receive annual safety training. Selected employees also complete a CPR/First Aid course annually.</p> <p><u>BJB Spain</u> has an external company that provides health and safety advice. Regular medical checkups are also conducted for employees.</p>
<p>If there are formal employer-employee occupational health and safety committees, a description of their responsibilities, frequency of meetings, decision-making authority, and whether and, if so, why employees are not represented on these committees</p>	<p><u>BJB Germany:</u> An Occupational Safety and Health Committee has been established. It consists of the following members: the company representative, two members of the works council, a company physician, an occupational safety specialist, and a safety officer. The committee meets every three months. The committee acts in an advisory capacity (§11 of the Occupational Safety and Health Act). Employees are represented on the committee by the works council; decisions are made by the company and the responsible managers.</p> <p><u>BJB China</u> has established a Health and Safety Committee with the following main responsibilities:</p> <ul style="list-style-type: none"> • Organization of all health and safety measures in the company • Implementation of policies and regulations to protect health and safety at work; • Formulation and review of all health and safety processes and procedures in the company • Review of various health and safety plans, appropriate training of employees • Supervision and inspection of all departments, review, analysis and processing of accident reports; • Instructing the relevant departments to resolve the problem within a specified timeframe and promoting continuous improvement measures to build a health and safety environment. <p>As part of the committee, production and warehouse employees are encouraged to participate in the above-mentioned occupational health and safety management activities, consult with them, and communicate their consent. The Health and Safety Committee holds a meeting every quarter.</p> <p><u>BJB USA</u> and <u>BJB Spain</u> are not large enough as distribution companies to require committees.</p>

Key Performance Indicator GRI SRS-404-1 (see G4-LA9): Hours of training and development
The reporting organization must disclose the following information:

a. the average number of hours spent on training and development by employees of an organization during the reporting period, broken down by: *i. gender;*
ii. Employee category.

Information on the performance indicator:

	2024
Average number of hours spent by an organization's employees on training and development during the reporting period, broken down by:	12 hours / person
Gender male: female:	due to system change in the reporting year .
Employee category:	
Employee	n/a.
industrial employees	n/a.

Key Performance Indicator GRI SRS-405-1: Diversity
The reporting organization must disclose the following information:

a. Percentage of individuals on an organization's governance bodies in each of the following diversity categories: *i. Gender;*
ii. Age group: under 30 years old, 30-50 years old, over 50 years old;
iii. Other diversity indicators , if applicable (such as minorities or vulnerable groups).

b. Percentage of employees per employee category in each of the following diversity categories:
i. Gender;
ii. Age group: under 30 years old, 30-50 years old, over 50 years old;
iii. Other diversity indicators, if applicable (such as minorities or vulnerable groups).

Information on the performance indicator:

	December 31, 2024
Percentage of people on an organization's governance bodies in diversity categories.	As a family business, BJB has a voluntary advisory board. This is not a supervisory body.
Percentage of employees per employee category in each of the following diversity categories:	Data not available for each employee category as it is not recorded in the personnel system. This information can only be provided if the system is changed in the future.
i. Gender	male: 67% female: 33%
ii. Age group:	under 30 years old: 16% 30 to 50 years old: 40% over 50 years old: 44%
Other diversity indicators, if applicable	Number of severely disabled people: 4%

Key Performance Indicator GRI SRS-406-1: Incidents of Discrimination
The reporting organization shall disclose the following information:

a. Total number of incidents of discrimination during the reporting period.

b. Status of incidents and actions taken with respect to the following:

i. Incident reviewed by the organization;

ii. Remediation plans implemented;

iii. Remediation plans that have been implemented and whose results have been evaluated through a routine internal management review process;

iv. Incident no longer subject to action or legal action.



Information on the performance indicator:

	2024
Total number of incidents of discrimination during the reporting period	0
Status of incidents and actions taken with regard to the following points:	N/A
• Incident reviewed by the organization	N/A
• Implemented remedial plans	N/A
• Remedial plans that have been implemented and whose results have been evaluated as part of a routine internal management review process	N/A
• Incident is no longer subject to action or lawsuit	N/A

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Industry-specific additions

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Criterion 17 on HUMAN RIGHTS

17. Human Rights

The company shall disclose the measures, strategies, and objectives it has implemented for the company and its supply chain to ensure that human rights are respected worldwide and that forced and child labor, as well as any form of exploitation, are prevented. This shall also include the results of the measures and any risks.

For BJB, as a globally operating family business with a strong value base, respect for human rights is an essential component of corporate responsibility. BJB rejects all forms of human rights violations, such as child and forced labor, or discrimination based on origin, skin color, gender, sexual orientation, or identity. This commitment applies to all of its own locations as well as to all business partners and does not end with compliance with the respective local legal regulations, but goes beyond them.

On June 30, 2022, the Management Board documented a written declaration of principles on respect for human rights. With this declaration of principles, it commits to strengthening respect for human rights along our value chain and preventing human rights violations. In it, the Management Board also commits to the "UN Guiding Principles on Business and Human Rights" and the ten principles of the "UN Global Compact." The implementation of these goals led to the documentation of the group-wide BJB Code of Conduct and the Code of Conduct for BJB Suppliers. The Human Resources department, under its leadership, is responsible for human rights issues. As part of BJB's internal risk reporting, human rights issues are also reported to the supervisory board, if necessary. Corruption is not only a criminal offense; it also increases the risk of human rights violations. BJB has enshrined a prohibition on corruption in its Code of Conduct and advocates against all forms of corruption, including extortion and bribery. Conduct involving improper business practices will not be tolerated. BJB has therefore communicated an anti-corruption policy to its employees worldwide, containing requirements and processes related to preventing corruption, conflicts of interest, and handling gifts and benefits of all kinds.

The quantified target for human rights compliance with regard to BJB is zero violations; no violations were recorded in the 2024 reporting year.



The quantified target for human rights compliance with regard to suppliers is to completely avoid violations. All suppliers were required to complete a questionnaire requiring them to comply with supply chain due diligence obligations, including in their supply chain. In the 2024 reporting year, no human rights violations in the supply chain were known.

Any violations can also be reported via BJB's global compliance whistleblower system. BJB's whistleblower system offers employees and external third parties the opportunity to report anonymous information about possible compliance violations. The confidentiality of identity, one of the fundamental requirements of the Whistleblower Protection Act, which came into force in 2023, is guaranteed. The whistleblower system is published and described in the BJB Code of Conduct and the BJB Supplier Code of Conduct. No indications of human rights violations were reported in the 2024 reporting year.

BJB managers and all employees receive annual training on the BJB Code of Conduct, which calls for respect for human rights.

Text completely revised

Text completely revised

Performance indicators for criterion 17

Key Performance Indicator GRI SRS-412-3: Investment agreements screened for human rights aspects.

The reporting organization must disclose the following information:

a. The total number and percentage of significant investment agreements and contracts that contain human rights clauses or have been screened for human rights aspects.

b. The definition used for "significant investment agreements."



Performance indicator information: none (zero).
All significant investments (> €500,000) were made in Germany.

*Key Performance Indicator GRI SRS-412-1: Operations Assessed for Human Rights Aspects
The reporting organization shall disclose the following information:*

a. Total number and percentage of operations that have undergone a human rights assessment or human rights impact assessment, broken down by country.

Performance indicator disclosure: None (zero).

The foreign subsidiaries are managed by managing directors who work closely with BJB's management and are committed to compliance with the BJB Code of Conduct.

*Key Performance Indicator GRI SRS-414-1: New Suppliers Screened for Social Aspects
The reporting organization shall disclose the following information:*

a. Percentage of new suppliers that were assessed using social criteria .

Performance indicator: 100%.

As of July 1, 2022, all suppliers are required to sign and comply with the BJB Supplier Code of Conduct.

*Key Performance Indicator GRI SRS-414-2: Social Impacts in the Supply Chain
The reporting organization must disclose the following information:*

a. Number of suppliers assessed for social impacts.

b. Number of suppliers identified as having significant actual and potential negative social impacts.

c. Significant actual and potential negative social impacts identified in the

supply chain . d. Percentage of suppliers identified as having significant actual and potential negative social impacts and agreed upon for improvements as a result of the assessment.

e. Percentage of suppliers identified as having significant actual and potential negative social



impacts and agreed upon for termination of the business relationship, and the reasons for this decision.

Information on the performance indicator:

	2024
Number of suppliers assessed for social impacts	5 main suppliers from China were audited as part of our Supplier Assessment process.
Number of suppliers identified as having significant actual and potential negative social impacts	0
Significant actual and potential negative social impacts identified in the supply chain	0
Percentage of suppliers for whom significant actual and potential negative social impacts were identified and improvements were agreed upon as a result of the assessment	0
Percentage of suppliers for whom significant actual and potential negative social impacts were identified and, as a result, the business relationship was terminated, and reasons for this decision	0

Since July 1, 2022, all suppliers have been required to sign and comply with the BJB Supplier Code of Conduct, and to require their suppliers to do the same. No potential negative impacts occurred during the reporting year.

Industry-specific additions

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Criterion 18 on SOCIAL/COMMUNITY

18. Community

The company discloses how it contributes to the communities in the regions where it conducts significant business activities.

BJB is deeply rooted in the community at its headquarters in Arnsberg. This is due, on the one hand, to the tradition of our family business and, on the other, to the personal commitment of our shareholders and managing directors. BJB therefore goes beyond its core business to support local social and ecological concerns and financially supports local cultural and sporting events.

In the community sector, risks always exist where companies have to cut jobs due to changing conditions or experience economic losses that impact wages and salaries, social security contributions, and taxes. In our view, a dedicated risk analysis or a concrete management concept is not useful here; rather, we want to ensure that BJB develops positively and that potential risks do not arise in the first place.

As a medium-sized company, management decides directly on all contributions to sustainable development that go beyond the company's core business, such as commitment to local projects or funding measures through which BJB assumes social responsibility.

In 2024, BJB supported the Waldlokal initiative with monthly contributions, thus contributing to the reforestation of forest areas in the Arnsberg region. BJB is also a founder of the Arnsberg Citizens' Foundation, which promotes charitable activities at the local level. BJB encourages and supports volunteer work by its employees and releases them for volunteer tasks. For example, our employees are active in the volunteer fire department, the Federal Agency for Technical Relief (THW), or in accompanying youth leisure activities. Employees also volunteer as volunteer judges, on the examination or continuing education committee of the Chamber of Industry and Commerce, or in other professional or private associations.



BJB sees the training of young people as part of its social responsibility. As of the balance sheet date of December 31, 2024, a total of 18 apprentices were employed at BJB. In-company vocational training is an important tool for addressing the shortage of skilled workers in light of demographic change: This is one of the reasons why BJB places particular emphasis on training young people. Five dual-study students were employed as junior employees with higher qualifications. BJB is one of the supporting organizations of Witten-Herdecke University. In addition, we regularly organize events in cooperation with regional universities and colleges to promote young engineers and provide guidance in career choices. For example, we hold an annual Training Day, where we provide insights into our company and our training and study programs. BJB collaborates with the University of Applied Sciences Südwestfalen and RWTH Aachen University on research and development topics.

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Performance indicators for criterion 18

*Key Performance Indicator GRI SRS-201-1: Direct economic value generated and distributed
The reporting organization must disclose the following information:*

a. the directly generated and distributed economic value, including the basic components of the organization's global operations, on a time-based basis, as detailed below. If data -are presented as income/expenditure accounts, in addition to disclosing the following basic components, the rationale for this decision must be disclosed:

i. directly generated economic value: revenues;

ii. distributed economic value: operating costs, employee wages and benefits , payments to capital providers, payments to governments by country, and investments at the local level;

iii. retained economic value: "direct economic value generated" less "distributed economic value".



b. The generated and distributed economic value must be disclosed separately at the national, regional, or market level, where relevant, and the criteria used to determine significance must be disclosed.

As a family-owned company with unlimited personal liability, BJB does not publish annual financial statements. For reasons of confidentiality and to protect competitively relevant information, we do not publish specific figures for individual components. Disclosures are therefore qualitative. A differentiated analysis by regional markets is conducted internally, particularly considering those markets that are of particular relevance to our company in terms of sales volume and social impact. We are committed to transparency and sustainability in our business activities and ensure that all internal evaluation and management processes meet the requirements of responsible reporting. Accordingly, we cannot disclose any specific data in this report. However, we can outline that our expenses are in the manageable low five-figure range.

Industry-specific additions

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Criteria 19–20 on COMPLIANCE

19. Political influence

All significant submissions to legislative procedures, all entries in lobby lists, all significant payments of membership fees, all contributions to governments and all donations to parties and politicians should be disclosed on a country-by-country basis.

BJB is politically neutral. BJB does not accept donations to political parties, etc. BJB exerts political influence exclusively indirectly through association activities, whose sphere of influence is shaped by both economic and technical aspects of the entire industry. Economic interests and the economic framework of the industry are addressed in these committees:

- Association of the Electrical and Digital Industry in North Rhine-Westphalia
- Business Association of Westphalia-Central
- Arnsberg Chamber of Commerce and Industry

These include questions about the current economic situation, potential development opportunities, and obstacles that negatively impact economic development. The results of these committees serve as a benchmark for the company's own position or its own development opportunities. BJB is therefore not directly involved in legislative proceedings; however, BJB can express its position within the association and thus potentially shape the position of the industry association. Current legislative processes cannot currently be derived from this. Technical interests and the technical framework of the industry are addressed in these committees:

- Zhaga Consortium
- IEC - International Electrotechnical Commission (International Standardization Body) represented in the Technical Committee "TC34 - Lighting" and its subcommittees and working groups.

These committees address questions about the current state of technology, potential technical innovations or product enhancements, and obstacles that negatively impact technical development. The results of these committees serve as a benchmark for the company's position regarding new or enhanced product development. BJB is also not involved in legislative processes in these committees. The focus here is on developing technical norms or standards that then represent the state of the art.

Text completely revised



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Performance indicators for criterion 19

*Key Performance Indicator GRI SRS-415-1: Political Contributions
The reporting organization must disclose the following information:*

- a. The total monetary value of political donations in the form of financial contributions and in-kind donations made directly or indirectly by the organization, by country and recipient/beneficiary.*
- b. If applicable, how the monetary value of in-kind donations was estimated.*

Information on the performance indicator:

BJB does not make political donations in accordance with the BJB Code of Conduct.

Industry-specific additions

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20. Behavior in accordance with laws and guidelines

The company discloses which measures, standards, systems, and processes exist to prevent illegal behavior, especially corruption, how they are audited, what the results are, and where risks exist. It describes how corruption and other violations of the law are prevented, detected, and sanctioned within the company.

BJB is subject to general corruption risks in the economy. Country risks are monitored. BJB aims to ensure that BJB does not operate any subsidiaries in countries with a high risk of corruption. BJB's business success is based on trust, integrity, fair competition, and lawful conduct, both within the company and towards customers and business partners. These principles are enshrined in the Code of Conduct, compliance with which is ensured through appropriate measures and the clear definition of responsibilities within the company. Illegal behavior and corruption are not only punishable but also damage BJB's corporate culture, reputation, and business relationships.

Compliance with laws and guidelines, as well as the prevention of corruption, are defined by management as a core value, are monitored by them, and are firmly anchored in the BJB management concept in the Compliance section of the risk management system.

The task of risk management is to create risk awareness, identify and assess risks at an early stage, communicate risks to the relevant decision-makers and manage risks through appropriate measures. Risk management is coordinated by the BJB Group's risk officer. He has been commissioned by management to lead and monitor risk management at BJB and, in this function, reports directly to management.

Risk reporting must ensure that the findings of risk control are communicated early and in a comprehensible and meaningful form. Reporting includes the presentation and assessment of the risk situation and, if necessary, suggestions for action to improve the risk position. It thus ensures appropriate communication within the company and enables decisions to be made on the necessary measures to manage risks.

To assess the suitability, appropriateness and effectiveness of risk management, regular identification of potential improvements is necessary. This takes place annually in a workshop of management with the risk officer and the risk observers.



BJB's quantified goal in the Compliance risk category is zero violations of laws and regulations.

Text completely revised

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Performance indicators for criterion 20

Key Performance Indicator GRI SRS-205-1: Operations assessed for risks related to corruption.

The reporting organization must disclose the following information:

a. The total number and percentage of operations assessed for risks related to

corruption . b. Significant corruption risks identified through the risk assessment.

a. Total number and percentage of operating sites assessed for corruption risks: Two out of two production sites in Germany and China = 100%

. b. Significant corruption risks identified during the risk assessment: None (zero).

The foreign subsidiaries are managed by managing directors who work closely with BJB's senior management and are committed to adhering to the BJB Code of Conduct.

The subsidiaries "live" the values of our CoC and also require them from their respective suppliers through the Code of Conduct. Both documents are available on the website.

Key Performance Indicator GRI SRS-205-3: Incidents of Corruption

The reporting organization must report the following information:

a. Total number and type of confirmed incidents of corruption .

b. Total number of confirmed incidents in which employees were dismissed or reprimanded

due to corruption . c. Total number of confirmed incidents in which contracts with business partners were terminated or not renewed due to corruption-related violations.

d. Public legal proceedings related to corruption that were initiated against the organization or its employees during the reporting period, as well as the outcomes of these proceedings.

a. Total number and type of confirmed corruption incidents : None (zero).

b. Total number of confirmed incidents in which employees were dismissed or reprimanded due to corruption : None (zero).

c. Total number of confirmed incidents in which contracts with business partners were terminated or not renewed due to corruption-related violations: None (zero).

d. Public legal proceedings related to corruption that were initiated against the organization or its employees during the reporting period, as well as the outcomes of these proceedings: None (zero).

No corruption incidents occurred during the reporting year.

Key Performance Indicator GRI SRS-419-1: Non-compliance with laws and regulations
The reporting organization shall disclose the following information:

a. Significant fines and non-monetary sanctions due to non-compliance with laws and/or regulations in the social and economic area, namely:

i. Total monetary value of significant fines;

ii. Total number of non-monetary sanctions;

iii. Cases brought through dispute resolution procedures.

b. If the organization has not identified any case of non-compliance with laws and/or regulations, a brief explanation of this fact is sufficient.

c. The context in which significant fines and non-monetary sanctions were imposed.

a. Significant fines and non-monetary sanctions due to non-compliance with laws and/or regulations in the social and economic sphere, namely:

i. Total monetary value of significant fines: Zero

ii. Total number of non-monetary sanctions: Zero

iii. Cases brought before dispute resolution procedures: Zero

b. If the organization has not identified any case of non-compliance with laws and/or



regulations, a brief explanation of this fact is sufficient.

No incidents occurred during the reporting year.

c. The context in which significant fines and non-monetary sanctions were imposed: None (zero)

Industry-specific additions

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