baumann group,
the kitchen family

NACHHALTIGKEITSBERICHT

VS

Voluntary Standard

BERICHTSJAHR
2024/25

Zukunft
bewusst gestalten.

Table of contents

Basic module 2

General B-B1 Principles of preparation 2

General B-B2 Practices, guidelines and future initiatives for the transition to a more sustainable economy 12

B-E-B3 Energy and greenhouse gas emissions 18

B-E-B4 Air, water and soil pollution 22

B-E-B5 Biodiversity 23

B-E-B6 Water 24

B-E-B7 Resource use, circular economy and waste management 25

B-S-B8 Workforce – general characteristics 29

B-S-B9 Workforce – health protection and safety 31

B-S-B10 Workforce – remuneration, collective bargaining and training 32

B-G-B11 Convictions and fines for corruption and bribery 34

Basic module

General B-B1 Principles of preparation

The following information describes the scope, boundaries and selected structural features of our sustainability report for the 2024/2025 financial year. Bauformat Küchen GmbH & Co. KG prepares the sustainability report under the basic module option. For supplementary explanation, information pursuant to § 27 (e) on company information is also included. In principle, no information has been omitted. The only exceptions are report contents for which sufficient information or reliable data was not available at the time the report was prepared. These cases are transparently marked in the relevant report sections. The report is generally prepared on a consolidated basis. Where necessary for the traceability of the information or where it is factually sensible, information is additionally presented at the level of the individual companies.

Within this report, baumann group refers to the consolidated corporate group consisting of Bauformat Küchen GmbH & Co. KG as the parent company and reporting entity, Burger Küchenmöbel GmbH, and Bauformat Küchen Verwaltungsgesellschaft mbH. The name "baumann group" serves as the overarching designation for the scope of consolidation and does not constitute a separate reporting company.

A distinction must be made between this corporate structure and the brand structure. The corporate group presents itself on the market with the brands BAUFORMAT, burger, and badea,. The brands serve to position the product range in a differentiated way toward customers and market partners. Sustainability information in this report is generally presented at the level of the legal entities or, on a consolidated basis, for baumann group. Presentation at brand level takes place where sustainability features, certifications, product characteristics or other facts can be specifically assigned to a brand.

The report therefore follows a clear structure: the legal entities form the basis for consolidation, key figures and company data; the brands represent the market-facing structure of the product and service offering.

The following companies are included in the scope of consolidation:

- Bauformat Küchen GmbH & Co. KG as the parent company and reporting entity, based at Kattwinkel 1, 32584 Löhne, North Rhine-Westphalia, Germany,
- Burger Küchenmöbel GmbH, Martin-Luther-Straße 31, 39288 Burg, Saxony-Anhalt, Germany,
- and Bauformat Küchen Verwaltungsgesellschaft mbH, Kattwinkel 1, 32584 Löhne, North Rhine-Westphalia, Germany.

The sites mentioned are the company's own locations. On a consolidated basis, this report uses the designation baumann group for the corporate group.

Within the corporate group, Bauformat Küchen Verwaltungsgesellschaft mbH essentially performs corporate-law functions. Since the key operational activities and the associated sustainability impacts arise in the operating companies, the management company has no separate operational matters or sustainability key figures that are relevant for reporting.

Key figures are therefore generally reported where the underlying activities and impacts arise. This particularly concerns Bauformat Küchen GmbH & Co. KG and Burger Küchenmöbel GmbH.

The legal form of the parent company is Bauformat Küchen GmbH & Co. KG. Its economic activity is classified under NACE code 31.02 "Manufacture of kitchen furniture".

The total assets of baumann group amount to €115,711,124.37. Revenue amounts to €239,983,656.68.

Employee figures are reported as headcount. The corporate group operates mainly in Germany, where the essential assets are also located. The number of employees is 1,070.

A key site of its own is Bauformat Küchen GmbH & Co. KG at Kattwinkel 1, 32584 Löhne, Germany. The geographic location corresponds to the coordinates 52.207468316155534, 8.714443642481518.

A further site of its own is Burger Küchenmöbel GmbH, Martin-Luther-Straße 31, 39288 Burg, Germany. The geographic location corresponds to the coordinates 52.271955165525405, 11.837382255976518.

In addition, Bauformat Küchen Verwaltungsgesellschaft mbH is located at Kattwinkel 1, 32584 Löhne, Germany. The geographic location corresponds to the coordinates 52.207481465501814, 8.714400727138406. This site is listed for completeness due to its corporate-law affiliation with the scope of consolidation.

For readability, the legal forms of the individual companies are omitted below. Bauformat Küchen GmbH & Co. KG is referred to as Bauformat Küchen, Burger Küchenmöbel GmbH as Burger Küchenmöbel, and Bauformat Küchen Verwaltungsgesellschaft mbH as Bauformat Küchen Verwaltungsgesellschaft.

For readability, this report also does not use gender-specific language. All personal designations apply equally to all genders.

Sustainability certifications and seals

The companies and brands of baumann group hold various sustainability-related certifications, quality marks and proofs of conformity.

For BAUFORMAT, burger, and badea, these include, among others, the Blauer Engel (Blue Angel eco-label) for kitchen and cabinet furniture with defined surface and front finishes, the Goldene M as a quality mark for furniture, the KLIMAPAKT MÖBELINDUSTRIE as a company-related certification, the label "Möbel schadstoffgeprüft" for emission and pollutant requirements, "Möbel Made in Germany" as a origin label, PEFC for the use of wood and wood-based materials from certified supply chains, and GS – Geprüfte Sicherheit as a product-related safety certification. In addition, Bauformat Küchen and Burger Küchenmöbel hold CARB Phase 2 as proof of conformity regarding formaldehyde emissions from the chipboard and MDF panels used.

The Blue Angel for low-emission furniture and slatted frames made of wood and wood-based materials (DE-UZ 38) sets requirements in particular for the environmental and health compatibility of the materials and products used. Taken into account are, among others, emissions from wood and wood-based materials as well as the origin of the wood used. The eco-label aims to recognise low-emission products made of wood and wood-based materials while also promoting the use of wood from sustainable forestry. The award criteria provide for defined evidence and tests; for furniture, emissions of volatile organic compounds and other substances relevant to indoor air may in particular be assessed. Many of baumann group's kitchen and cabinet furniture, surfaces and fronts carry the Blue Angel. This confirms that the wood-based materials used come from sustainable forestry, are produced and processed with low emissions, and meet the relevant requirements for health safety. For BAUFORMAT, burger, and badea, the certification relates to defined kitchen and cabinet furniture as well as specified surface and front finishes. The relevant range undergoes a regular re-certification or new certification process, taking into account discontinued items and newly added products. An up-to-date overview of all certified model series is published on the Blue Angel website.

The Goldene M is the RAL quality mark for furniture under RAL-GZ 430 and pursues a broad quality approach. In addition to requirements for workmanship, usability, durability and product safety, it also covers criteria for healthy living as well as environmental and resource protection. The "Goldene M" of the Deutsche Gütegemeinschaft Möbel e. V. (German Furniture Quality Association) is regarded as a particularly demanding quality certificate for furniture and is the only RAL quality mark of its kind in Germany. Furniture awarded with it is regularly checked by independent testing bodies. Certified furniture is tested on the basis of RAL-GZ 430, among other things for stability, strength, functionality, safety, pollutant content and emissions. Quality assurance provides for independent testing and ongoing monitoring. Individual requirements go beyond statutory minimum requirements. For baumann group, the Goldene M thus stands for the high quality of its kitchens and for healthy living. It provides verifiable proof that the tested products meet defined requirements for quality, safety, emissions and indoor health. For baumann group, the Goldene M therefore serves not only as proof of product quality and safety, but also as proof that defined environmental and health requirements for materials and furniture are taken into account.

Bauformat Küchen and Burger Küchenmöbel participate in the KLIMAPAKT MÖBELINDUSTRIE of the Deutsche Gütegemeinschaft Möbel (DGM). Participation supports both companies in regularly recording and assessing their greenhouse gas emissions within a uniform framework and in deriving and further

developing suitable climate protection measures. It thus forms an operational part of the overarching climate management. The aim is to create transparency about the climate-related impacts of business activities, identify emission hotspots and establish a reliable basis for the further development of operational climate management.

For the 2024/25 financial year, a corporate carbon footprint was prepared for both companies in accordance with the principles of the Greenhouse Gas Protocol and the requirements of the KLIMAPAKT MÖBELINDUSTRIE. The organisational boundary follows the operational control consolidation approach. Included are direct emissions from own or controlled sources (Scope 1), indirect emissions from purchased energy (Scope 2), and selected emissions from the upstream and downstream value chain (Scope 3), in line with the current scope of the KLIMAPAKT. These include auxiliary and operating materials (3.1), capital goods (3.2), upstream fuel- and energy-related emissions (3.3), waste (3.5), business travel (3.6) and employee commuting (3.7).

For Bauformat Küchen, a market-based corporate carbon footprint of 4,284.91 t CO_2e was determined for the 2024/25 financial year. Of this, 601.75 t CO_2e is attributable to Scope 1, 683.61 t CO_2e to Scope 2 and 2,999.55 t CO_2e to the Scope 3 emissions considered under the KLIMAPAKT.

For Burger Küchenmöbel, the corporate carbon footprint amounts to 11,874.01 t CO_2e. Of this, 1,808.07 t CO_2e is attributable to Scope 1, 2,298.38 t CO_2e to Scope 2 and 7,767.56 t CO_2e to the Scope 3 emissions considered.

The results show that a significant share of the greenhouse gas emissions recorded does not arise exclusively within the company's own sites but is linked to upstream and downstream activities. The relevant emission sources and drivers include, in particular, purchased goods and services, capital goods, upstream fuel- and energy-related emissions, as well as further emissions from mobility, waste and operational activities.

The RAL quality mark "Möbel Schadstoffgeprüft" specifically addresses the emission and pollutant requirements for furniture. A prerequisite for award is, among others, emission class A. This demonstrates that, in particular, formaldehyde and other volatile organic compounds (VOCs) are emitted from the tested furniture only in correspondingly limited and verified quantities. Classification is based on pollutant testing; the quality mark is awarded by the Deutsche Gütegemeinschaft Möbel. For baumann group, the quality mark thus represents a product-related proof of indoor health and of the limitation of relevant emissions from furniture and the materials used.

The geographic origin label "Möbel Made in Germany" confirms that essential manufacturing steps take place in Germany. The basis is the requirements set by RAL in RAL-RG 0191. Under these, in particular, design, assembly and quality testing must take place entirely in Germany; the manufacturing process relevant to quality must also take place predominantly in Germany. Compliance with the requirements is monitored by the Deutsche Gütegemeinschaft Möbel. For BAUFORMAT, burger, and badea, the label documents German value creation and manufacturing and at the same time supports transparent communication about the origin of the products.

baumann group is PEFC-certified. This ensures that the raw materials for furniture come from sustainably managed forests. PEFC serves as proof for wood and wood-based materials from appropriately certified supply chains. The chain-of-custody certification makes it possible to document, traceably, the path of PEFC-certified wood along the product chain – from the forest through processing and trade to the material used. For this, companies must meet defined requirements for material purchasing, segregation or volume balancing, documentation and proof. For baumann group, PEFC thus supports the systematic procurement of wood and wood-based materials from traceable and certified supply chains and creates transparency about the origin of the wood-based materials used.

The GS mark ("Geprüfte Sicherheit", tested safety) is a voluntary safety mark regulated under German product safety law. It confirms that a ready-to-use product has undergone testing by an approved GS body and meets the requirements relevant to safety. In contrast to the CE marking, the GS mark is based on independent third-party testing; in addition, the manufacturing process is regularly monitored. The mark is therefore not a general quality or sustainability seal but a targeted proof of technical product safety under intended and foreseeable use.

The chipboard and MDF panels of baumann group are particularly low-emission with regard to formaldehyde. baumann group complies with the US requirements under CARB Phase 2 and TSCA Title VI,

which are even stricter than the requirements in Europe. The CARB Phase 2 conformity certificate relates to the limitation of formaldehyde emissions from composite wood products. The requirements of the California Air Resources Board apply in particular to particleboard, MDF and hardwood plywood, as well as finished products in which such materials are used. A corresponding proof confirms that the wood-based materials used meet the defined emission limits for formaldehyde. For Bauformat Küchen and Burger Küchenmöbel, CARB Phase 2 thus complements the further emission- and material-related proofs with a specific requirement for the formaldehyde emissions of the chipboard and MDF panels used.

The following information supplements the basic company information with further details on the business model, market positioning, key business relationships and the strategic classification of sustainability topics at baumann group.

Strategy and business model

baumann group develops, manufactures and distributes furniture with a focus on kitchen and bathroom furniture. At Bauformat Küchen, kitchen and bathroom furniture are among the key product groups. They are sold under the brands BAUFORMAT, and badea,. At Burger Küchenmöbel, the focus is on kitchen furniture, which is sold under the brand burger,. The corporate group also offers product-related services, including in connection with display kitchens and professional installation. The products are designed for functionality, design, high-quality workmanship and longevity, and are continuously adapted to changing living situations and market trends.

baumann group operates in the national and international furniture market. Distribution takes place in particular through kitchen and furniture stores, DIY stores, project interior designers and sanitary specialist retailers. The corporate group is thus positioned in the middle to downstream section of the industrial value chain. It combines the procurement of materials and precursor products with its own production and distribution to downstream trading partners.

Stakeholders

The key business partners of baumann group include, in particular, suppliers and sub-suppliers, trading partners, logistics service providers and other sales partners.

In the upstream value chain, business relationships exist in particular with suppliers of wood-based materials, connecting components, glass, electrical appliances, as well as other materials, operating supplies, machinery and technical components. In the downstream value chain, baumann group works in particular with kitchen and furniture stores, DIY stores, project interior designers and sanitary specialist retailers. Other relevant stakeholders are employees, financing partners, purchasing associations, and regional and social stakeholders.

Sustainability strategy

"Zukunft bewusst gestalten" ("Shaping the future consciously") – this maxim has guided baumann group for three decades on its path toward a sustainable future. This path is shaped by responsibility, a spirit of innovation and respect for people and nature. What began with the energy recovery of wood waste has developed into a comprehensive sustainability strategy: certified, strategically anchored and driven by the aspiration to create sustainable living spaces with purpose.

The sustainability strategy of baumann group provides the overarching framework for specific goals and measures. It is intended to help manage the impacts of business activities on people, nature and other relevant stakeholders as responsibly as possible.

The strategy development was guided by a holistic understanding of sustainability that considers social and economic topics alongside environmental aspects. The strategy is based on the corporate mission statement of baumann group and on the results of the double materiality assessment, stakeholder interviews, competitor analyses and the UN Sustainable Development Goals.

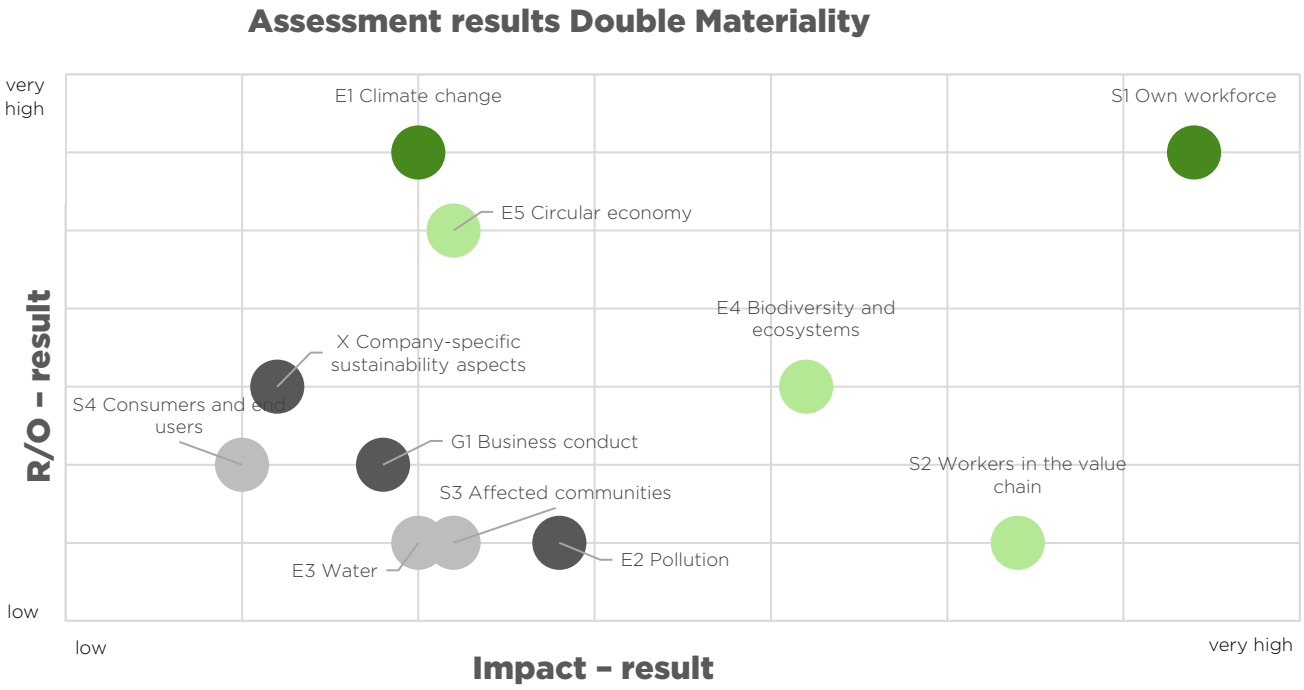
Double materiality assessment

As part of the double materiality assessment, the sustainability topics relevant to baumann group were considered both from the perspective of positive and negative impacts on the environment and society and with regard to financial risks and opportunities for the company. Topics from the areas of climate change and energy, resource use and the circular economy, sustainable procurement and supply chains, environmental and pollutant management, employees and responsible corporate governance were identified as particularly relevant.

The material- and energy-intensive production of kitchen and bathroom furniture and the upstream supply chain are of particular importance. The use of wood and wood-based materials, energy consumption and greenhouse gas emissions, as well as transport and logistics, represent central ecological areas of influence. From the company's perspective, risks arise, among others, from rising energy and raw material costs, regulatory requirements and possible restrictions on the availability of sustainably produced raw materials. At the same time, opportunities exist in particular through more efficient resource use, the further development of sustainable products and materials and a more resilient design of the value chain.

On the social level, topics relating to the company's own workforce as well as social and human rights requirements along the supply chain were assessed as relevant. Responsible corporate governance and compliance are also of importance.

The results of the materiality assessment form the central starting point for the sustainability understanding and the further development of the sustainability strategy of baumann group. At the same time, they serve to prioritise sustainability activities and to develop and refine goals, measures and key figures.



Sustainability understanding

Based on the various foundations that fed into the strategy development, a clear, company-wide understanding of sustainability has emerged. It forms the basis for formulating the purpose, vision and mission and at the same time shapes the development of fields of action, goals and measures.

baumann group does not regard sustainability as a state that is reached once, but as a continuous process of change and improvement. Important milestones have already been reached on this path; at the same time, new goals are set regularly. Purpose, vision and mission give this development meaning, direction and concrete orientation.

Purpose, vision and mission

At the centre of the sustainability strategy of baumann group is, symbolically, the home – which is to be protected, preserved and promoted. This idea is reflected in the purpose "For a home that lasts."

"Home" here refers both to the personal home – the place where people live and which is designed with the kitchen and bathroom furniture of baumann group – and to the shared home of all living beings: the planet that is our home. The purpose of baumann group's sustainability activities is to create sustainable living spaces for present and future generations, so that our home remains what it is: a place worth living in.

The vision aims to contribute to shaping sustainable living in the future with environmentally conscious and long-lasting kitchen and bathroom furniture. In line with the understanding of sustainability, this is not about a specific state or a clearly defined end goal, but about a continuous process of shaping, guided by responsibility for today and foresight for tomorrow.

The corresponding mission describes how baumann group intends to achieve this vision: through the development of kitchens and bathrooms that combine aesthetics, functionality and environmental awareness, and thereby create long-lasting, future-proof and inspiring living spaces.

Three pillars of sustainability

The foundation of the sustainability strategy is formed by the three pillars Environment, Social and Governance (ESG). They further define the strategic self-image of baumann group. As part of the strategy development, each pillar was made tangible through a concrete guiding motif. "Protect the climate, preserve nature" represents the environmental pillar. The social pillar is represented by the group-wide guiding motif "Welcome to the kitchen family". The guiding motif of the governance pillar is "Success with care and integrity". Together, the three pillars form the framework for the economic, ecological and social development of the business model.

Protect the climate, preserve nature

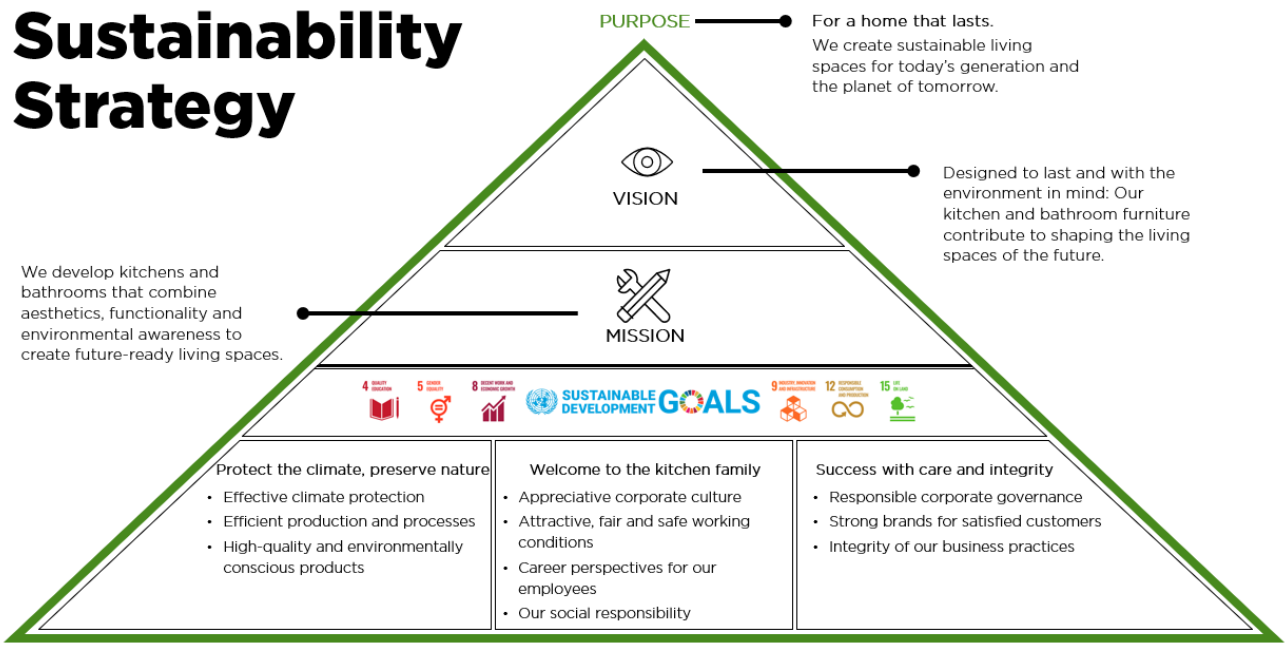
baumann group relies on effective climate protection measures, efficient processes and environmentally conscious products, whose environmental impact is systematically considered and further developed.

Welcome to the kitchen family

At baumann group, and therefore throughout the entire kitchen family, people are at the centre. Alongside an appreciative corporate culture, fair and safe working conditions as well as individual career perspectives for employees are the focus.

Success with care and integrity

A stable foundation means more to baumann group than economic security. Responsible corporate governance, strong brands, satisfied customers and integrity in all business relationships form the basis of its success.



UN Sustainable Development Goals

To meet its commitment to holistic thinking and to place its sustainability strategy in a global context, baumann group also aligns itself with the Sustainable Development Goals of the United Nations (UN SDGs). They serve as an international frame of reference for responsible action.

Agenda 2030 comprises a total of 17 goals for sustainable development. They are intended to contribute to more peace, prosperity and sustainable development for people and the planet. By assigning the SDGs to the fields of action, the contribution of baumann group's measures within the context of sustainable development becomes visible.

The field of action "Protect the climate, preserve nature" addresses the UN sustainability goals "Responsible consumption and production" and "Life on land". The focus here is, among other things, on the efficient use of natural resources, waste management and the sustainable management of forests.

The field of action "Welcome to the kitchen family" addresses the UN sustainability goals "Quality education" and "Gender equality". The focus is on promoting lifelong learning, fair development opportunities and a corporate culture characterised by diversity, safety and mutual respect.

The field of action "Success with care and integrity" addresses the UN sustainability goals "Decent work and economic growth" and "Industry, innovation and infrastructure". The focus is on responsible management, stable partnerships and continuous investment in innovation.

The measures of baumann group contribute to making the goals of the United Nations a reality and to promoting sustainable and resilient economic development.

Sustainability standards and certifications

Credibility, transparency and measurability are central benchmarks for baumann group. This also applies to the sustainability strategy. Through concrete evidence and recognised certifications, the corporate group makes its commitment verifiable and demonstrates that it works according to established standards and undergoes regular independent reviews.

The product-, origin-, emission- and material-related certifications and quality marks of baumann group – in particular the Blue Angel, the Goldene M, "Möbel schadstoffgeprüft", "Möbel Made in Germany", PEFC, GS – Geprüfte Sicherheit and CARB Phase 2 – were already discussed in more detail in the preceding company information. The following sections therefore set a different focus and highlight in particular those standards and proofs that are of special importance for sustainability management and the strategic positioning of the corporate group.

The central aspects are presented separately below.

Climate management and greenhouse gas accounting

Bauformat Küchen and Burger Küchenmöbel record their greenhouse gas emissions as part of a corporate carbon footprint accounting in accordance with the Greenhouse Gas Protocol.

The starting point for preparing the greenhouse gas accounts is participation in the KLIMAPAKT MÖBELINDUSTRIE.

Full recording of Scope 3

Since the KLIMAPAKT MÖBELINDUSTRIE fully covers Scope 1 and Scope 2, but considers Scope 3 only in selected categories, the greenhouse gas accounts for the 2024/25 financial year were extended to include the remaining Scope 3 categories. These include further parts of purchased goods and services (3.1), upstream and downstream transport (3.4 and 3.9), leased assets (3.8), investments (3.15), and emissions from the use (3.11) and end-of-life treatment (3.12) of sold products.

The categories processing of sold products (3.10), leased assets owned by the company (3.13) and franchises (3.14) were classified as not relevant within the Scope 3 assessment and therefore not included.

Full accounting of Scope 3 creates a more accurate picture of upstream and downstream emissions. This provides a better basis for identifying emission drivers and reduction potential. The results of the greenhouse gas accounting are used to systematically analyse emission hotspots and to specifically further develop measures in particular in the areas of energy efficiency, renewable energy, vehicle fleet and mobility, procurement and investments.

In parallel, the quality of the underlying data for future accounting is continuously improved. Where available, physical consumption and activity data are used; suitable calculation and estimation methods are also applied.

Further concrete results are presented under B3 "Energy and greenhouse gas emissions".

Energy management according to ISO 50001

Bauformat Küchen and Burger Küchenmöbel have a certified energy management system in accordance with ISO 50001. The management system supports the companies in systematically recording, assessing and continuously improving energy-related performance. Within the energy management system, significant energy consumption is identified, relevant key figures are monitored, and measures to increase energy efficiency are derived and tracked. The ISO 50001 certification thus forms an essential part of the structured management of energy-related topics and supports the companies in the continuous improvement of their energy efficiency and in reducing energy-related environmental impacts. The introduction and maintenance of the certified energy management system also creates a reliable data basis for sustainability reporting and supports the systematic further development of energy and climate protection measures.

Planned introduction of an environmental management system according to ISO 14001

Bauformat Küchen and Burger Küchenmöbel plan to introduce an environmental management system according to ISO 14001 in the 2026/27 financial year. The aim is to more systematically structure the existing environmental and sustainability activities and transfer them into a structured management process. As part of the introduction, relevant environmental aspects of operational activities are to be systematically identified and assessed, responsibilities and processes further developed, and environmental targets and suitable key figures defined. These include in particular topics such as energy and resource efficiency, emissions, waste management, handling of operational environmental impacts, and compliance with environmental legal requirements. With the planned introduction of ISO 14001, the existing management system is to be supplemented by a systematic environmental management approach. The aim is continuous improvement of environmental performance and a more transparent and manageable data basis for operational environmental and sustainability management. After successful implementation and certification, ISO 14001 is to be reported in the future as part of the certified management system.

General B-B2 Practices, guidelines and future initiatives for the transition to a more sustainable economy

The sustainability activities of baumann group are gradually being integrated into existing processes and further developed in the relevant areas of business activity. The basis for this is formed by the material sustainability topics described in B1 and § 27 respectively.

The foundation of the sustainability strategy is formed by the three pillars Environment, Social and Governance. Within each pillar, concrete fields of action have been defined which, on the one hand, bundle existing measures and, on the other, provide the thematic framework for developing new practices, guidelines and initiatives.

Protect the climate, preserve nature	Welcome to the kitchen family	Success with care and integrity
• Effective climate protection • Efficient production and processes • High-quality and environmentally conscious products	• Appreciative corporate culture • Attractive, fair and safe working environment • Career perspectives for our employees • Our social responsibility	• Responsible corporate governance • Strong brands for satisfied customers • Integrity of our business practices

B2 describes below the existing practices and conceptual guidelines, as well as planned further developments and the management through goals and key figures.

§ 29 (a) – Practices for the transition to a more sustainable economy

baumann group has introduced practices and measures in several key areas of its business activities that support the transition to a more sustainable way of operating.

Protect the climate, preserve nature

In the area of climate and energy, measures are implemented to improve energy efficiency and reduce greenhouse gas emissions. These include, among others, the continuous modernisation of the machine park, the use of energy-efficient technologies and lighting systems, the use of renewable energy, and the energy recovery of wood residues from production. The installation of photovoltaic systems at the production sites and the use of the energy they generate increase the share of renewable energy in total energy consumption. Greenhouse gas emissions are systematically recorded and documented across Scope 1, Scope 2 and Scope 3 categories.

In the area of resource use and the circular economy, the focus is on the most efficient possible use of wood, wood-based materials and other materials. Production residues are, as far as technically and economically feasible, reused, recycled or made available for another suitable use. In addition, recycling options are used and approaches to increase recycled content and to use alternative materials are examined.

In procurement and the supply chain, sustainability and environmental aspects are integrated into concrete purchasing and selection processes. For wood and wood-based materials, baumann group pushes the procurement of PEFC-certified products. In the operational procurement process, suitable supplier evidence and proof of the origin of the materials used are taken into account for this purpose. In financial year 2024/25, the mass balance for Bauformat Küchen was 89.63%, and for Burger Küchenmöbel 88.31%. In addition, existing legal requirements on materials, suppliers and raw material origin are implemented within procurement.

Welcome to the kitchen family

In the "Welcome to the kitchen family" pillar, baumann group pursues an approach for its own workforce that is geared toward appreciation, safety and long-term development. The corporate mission statement serves as a shared guideline for behaviour in the daily working routine, for decisions and for how people work together. It is supplemented by concrete communication principles.

The interests and perspectives of employees are brought into operational dialogue and decision-making processes, among other things, through co-determination and representation by the works council.

For a safer and healthier working environment, there is workplace health management with offers on prevention, health and exercise, internal and external occupational safety specialists, a health and safety committee, and an integration management programme (BEM) for returning employees. Workplaces are designed to be safe and ergonomic, for example through height-adjustable desks and aids that ease work in production roles. Additional benefits include, among others, company pension schemes, company bike leasing and subsidies for fitness studio memberships.

The personal development of employees is mainly managed through performance review meetings, in which development potential and individual support needs are defined. Larger qualification measures are formalised through training agreements, which set out the mutual rights and obligations of employees and employers. Internal language courses and leadership development measures complement individual qualification measures.

Alongside further and continuing education, different working models play a decisive role in developing employees' career perspectives. Flexible working-time and gleitzeit models, alternating telework and partial early retirement are three central measures through which baumann group supports its employees across the different phases of their working lives. The compatibility of work and family life is additionally supported through parent initiatives, holiday childcare and an education fund. With the seal "Familienfreundliches

Unternehmen" (family-friendly company), Bauformat Küchen holds a qualified proof of its commitment to improving the compatibility of work and family life for the 2024/25 financial year.

A particular focus for the long-term securing and development of young talent is on vocational training. Every apprenticeship follows a structured training framework plan with defined learning objectives, by which technical content and competencies are systematically conveyed and further developed. The responsible training officers of the respective departments act as central contacts and ensure ongoing support for trainees and dual students. Besides technical vocational training, the social-emotional development of trainees is also decisive for successful completion of training. Offerings such as the introduction week, team-building measures, feedback discussions, learning groups and internally organised workshops make an important contribution to this. For the 2024/25 financial year, Bauformat Küchen holds the certification "Best place to learn", which attests to high training quality.

Within its social responsibility, baumann group supports local clubs, institutions and daycare centres through donations and sponsorship. The works council also has an annual donation budget at its own disposal. In addition, under certain conditions, employees are granted release from work for voluntary engagement, including in youth work and the volunteer fire brigade.

The existing practices are implemented by the responsible departments and continuously developed within operational processes.

Success with care and integrity

Compliance with applicable laws and the implementation of legal requirements lay the foundation for responsible corporate governance at baumann group. They are implemented in the responsible departments and integrated into relevant processes.

To implement statutory and internal compliance requirements, baumann group has various procedures and organisational measures in place. These include an internal reporting system within the meaning of the German Whistleblower Protection Act (Hinweisgeberschutzgesetz), through which employees can confidentially report indications of possible legal violations or other relevant matters. Employees are transparently informed about the existing reporting channels and how to use them via the intranet. In financial year 2024/25, no reports were received through this internal reporting system.

In addition, there is a publicly accessible complaints procedure relating to human rights and environmental due diligence obligations in the supply chain. Information on the procedure and the corresponding contact and complaint options is available on the company website; employees are additionally informed via internal communication channels. No corresponding complaints were received in financial year 2024/25 either.

Protection of personal data is supported organisationally by an external data protection officer. This officer advises baumann group on data protection matters and supports compliance with the requirements of the General Data Protection Regulation and other relevant data protection provisions.

A further component of responsible corporate governance is raising awareness of equal treatment and non-discriminatory behaviour. Managers are informed about the requirements of the German General Equal Treatment Act (AGG) and the related obligations in the workplace context. This is intended to support respectful interaction and the avoidance of disadvantage and discrimination in the working environment.

In addition, company agreements between management and the works council, at both group and site level, provide a binding framework for corporate governance and decision-making processes. They specify how co-determination rights are exercised in day-to-day operations and create transparent, traceable rules for employees and managers. Company agreements particularly regulate personnel and social matters and are further developed in dialogue with the works council.

§ 29 (b) – Guidelines and concepts for the transition to a more sustainable economy.

For material sustainability topics, baumann group has overarching principles and conceptual guidelines within the group, which serve as a frame of reference for decisions and for operational implementation in the responsible departments. The overarching strategic frame of reference consists of the three pillars of baumann group's sustainability orientation: "Protect the climate, preserve nature", "Welcome to the kitchen family" and "Success with care and integrity". They bundle the essential ecological, social and corporate fields of action and provide the content structure for the further development of guidelines, concepts and measures.

The first pillar, "Protect the climate, preserve nature", covers the ecological fields of action of baumann group. The focus is on effective climate protection, efficient design of production and processes, and high-quality, as far as possible environmentally conscious, products.

In the area of climate, energy and resource use, internal requirements are oriented toward responsible and efficient use of energy, materials and natural resources. Fundamental principles include the continuous improvement of energy and resource efficiency, the reduction of greenhouse gas emissions and the promotion of production that is as resource-conserving as possible.

In the area of resource use and the circular economy, principles apply to the most efficient possible use of materials as well as to the avoidance, reuse and recovery of production residues. In addition, approaches for higher recycled content, alternative materials and a more circularity-oriented product and process design are being further developed.

For procurement and cooperation with suppliers, baumann group pursues the principle of gradually integrating ecological, social and regulatory requirements more strongly into supplier management. This includes requirements on the responsible origin of raw materials, on certified supply chains and on compliance with relevant legal and company-specific requirements. In the longer term, sustainability criteria and supplier risks are to be embedded more systematically in supplier selection, assessment and control. In this way, procurement also supports the objective of the first pillar, to take ecological impacts along the materials used and supply chains more into account and to create the conditions for more responsible product design.

The second pillar, "Welcome to the kitchen family", places the people within and around baumann group at the centre. It covers in particular an appreciative corporate culture, attractive, fair and safe working conditions, long-term career perspectives for employees and the assumption of social responsibility.

For its own workforce, there are principles on occupational safety and health protection, fair and reliable working conditions, employee rights and co-determination, education and training, and the compatibility of work and private life. These principles help to anchor the second pillar of the sustainability orientation in everyday working life and to develop baumann group further as a responsible and long-term attractive employer.

The third pillar, "Success with care and integrity", combines sustainable corporate development with responsible leadership and integrity in business conduct. It covers responsible corporate governance, the long-term strengthening of brands and customer relationships, and the integrity of business practices.

In the area of responsible corporate governance, the corporate mission statement, internal communication principles, company agreements and defined frameworks for cooperation between departments form a shared frame of reference for coordinated and responsible action. The communication principles support a target-group-oriented, traceable and transparent sharing of relevant information within the organisation. For cross-departmental topics, coordinated responsibilities and forms of cooperation exist, through which overarching requirements and objectives are transferred to the responsible departments and implemented there. The exchange between the functions involved supports the coordination of responsibilities and the coordinated implementation of company-wide topics. In addition, the Declaration of Principles sets out baumann group's human rights expectations and forms a basis for handling corresponding requirements and risks within its own business area and along the supply chain. In this way, aspects of responsible corporate governance and integrity are anchored as essential components of the third pillar in the existing management and decision-making structures.

Regular dialogue with relevant stakeholders is a further component of responsible corporate governance. baumann group engages in exchange with key stakeholder groups such as trading partners, suppliers, employees and other relevant business partners. The dialogue serves to capture expectations, experiences and market requirements at an early stage and to incorporate them into the further development of products, processes and strategic topics. An example of this is the Dealer Advisory Board as a structured form of exchange with trading partners. In addition, long-term and trust-based relationships with suppliers, as well as continuous exchange with other stakeholders, help to develop joint solutions and to further develop the corporate and sustainability strategy. In particular, continuous exchange with trading partners and customers also supports the aspiration of the third pillar to combine strong brands with long-term customer satisfaction and responsible entrepreneurial conduct.

The existing principles and guidelines are applied by the responsible departments and adjusted as needed to new regulatory requirements, changing market conditions and the further development of sustainability management. The three pillars form the overarching frame of reference, on the basis of which existing approaches can be further developed and new sustainability topics can be systematically integrated into corporate management.

Planned initiatives and further developments

baumann group is systematically developing its sustainability activities further. One focus is on the further decarbonisation of business activities and the building up of more structured carbon management. To this end, the recording and management of greenhouse gas emissions are to be further developed and options for reducing emissions in the relevant emission categories are to be identified.

In the area of energy and resources, energy and resource efficiency are to be increased further and sustainability criteria are to be taken more strongly into account in investment and procurement decisions.

For the circular economy and product development, the plan is to further develop the use of recycled and renewable raw materials, to increase recycled content and to examine alternative wood-based materials and lightweight construction materials. Research and development projects are intended to contribute to developing more resource-conserving products and production processes.

In the supply chain, the PEFC mass balance is to be improved, sustainability criteria are to be integrated more strongly into existing processes, and the resilience of the supply chain is to be strengthened further. Responsible business practices at business partners are to be supported through a further developed risk management as well as suitable requirements and control instruments. In the longer term, these include instruments such as a Code of Conduct and risk-based reviews or audits.

In the social area, measures for employee development, for the compatibility of work and private life, for diversity, and for the long-term securing of attractive and safe jobs are to be further developed. The necessary measures are also being prepared for recertification with the currently valid seals.

A central building block for responsible and integrity-based corporate governance is the systematic further development of sustainability management. For the 2026/27 financial year, the introduction of an environmental management system according to ISO 14001 is planned. The aim is to further systematise environment-related processes, responsibilities and control mechanisms and to align them more closely with reliable data and key figures. Through the structured recording, assessment and tracking of relevant environmental aspects, measures are to be managed in a more traceable way in future, progress is to be monitored more transparently, and improvement needs are to be identified early. The planned introduction of ISO 14001 thus supports baumann group's aim of integrating environmental management, continuous improvement and responsible corporate governance even more closely in future.

Goals and management

The implementation and further development of sustainability activities are to be monitored using ecological, social and corporate key figures and gradually operationalised through concrete target values.

The key management areas include in particular: the development of Scope 1, Scope 2 and relevant Scope 3 greenhouse gas emissions; energy consumption and the share of renewable energy; material and resource efficiency; waste volumes, recovery and recycling; sustainable and responsible procurement; as well as selected key figures on employment, working conditions and employee development.

For key fields of action, further measurable targets, reference values and timelines are to be defined gradually as part of the further development of sustainability management. Progress is to be reviewed regularly and, where necessary, included in further measure planning.

Where quantified target values or binding time horizons have not yet been defined for individual fields of action, these are not anticipated, but will be developed in the course of the further operationalisation of sustainability management.

To this end, the ESG software Consust FramesCube is to be further expanded as a data collection and management tool and actively used by employees in the relevant departments.

Responsibilities

Management bears overall responsibility for the development and implementation of the sustainability strategy and the associated guidelines and measures.

The CFO is responsible in particular for compliance with relevant legal requirements and for ensuring sustainability reporting.

The CTO is responsible for developing technological solutions to improve the environmental sustainability of production processes. The ecological improvement of the product portfolio is jointly the responsibility of the CSO and the CTO.

The operational implementation of the individual practices, measures and further developments takes place in cooperation with the responsible departments. In this way, sustainability is gradually integrated into existing operational decision-making and implementation processes.

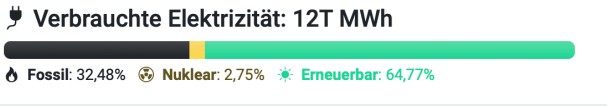
Cooperative

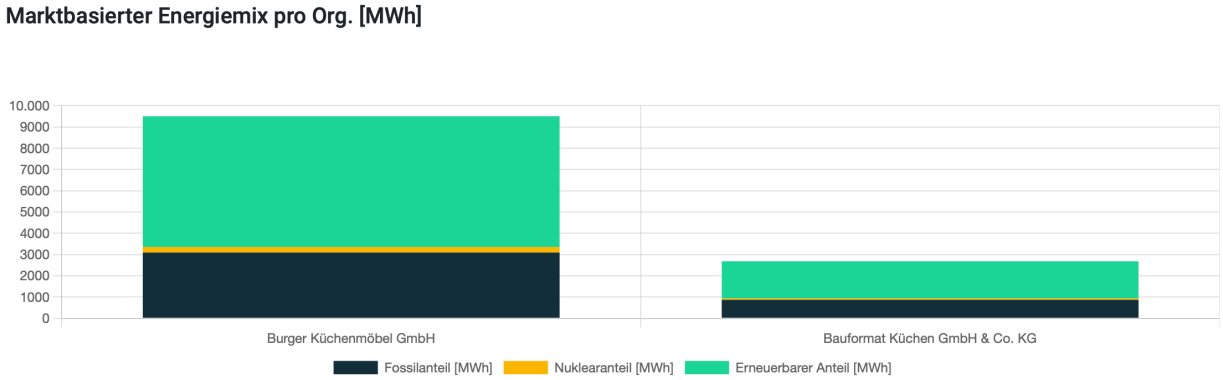
Bauformat Küchen GmbH & Co. KG, or the baumann group reported on a consolidated basis, is not a cooperative.

B-E-B3 Energy and greenhouse gas emissions

As part of sustainability reporting, energy consumption values are presented on a consolidated basis for baumann group.

	Renewable energy	Non-renewable energy	Total
Electricity (as stated in the utility cost statements)	7,895.47 MWh	4,492.77 MWh	12,388.24 MWh
Fuels	9,637.68 MWh	8,736.12 MWh	18,373.80 MWh
Total	17,533.15 MWh	13,228.89 MWh	30,762.04 MWh



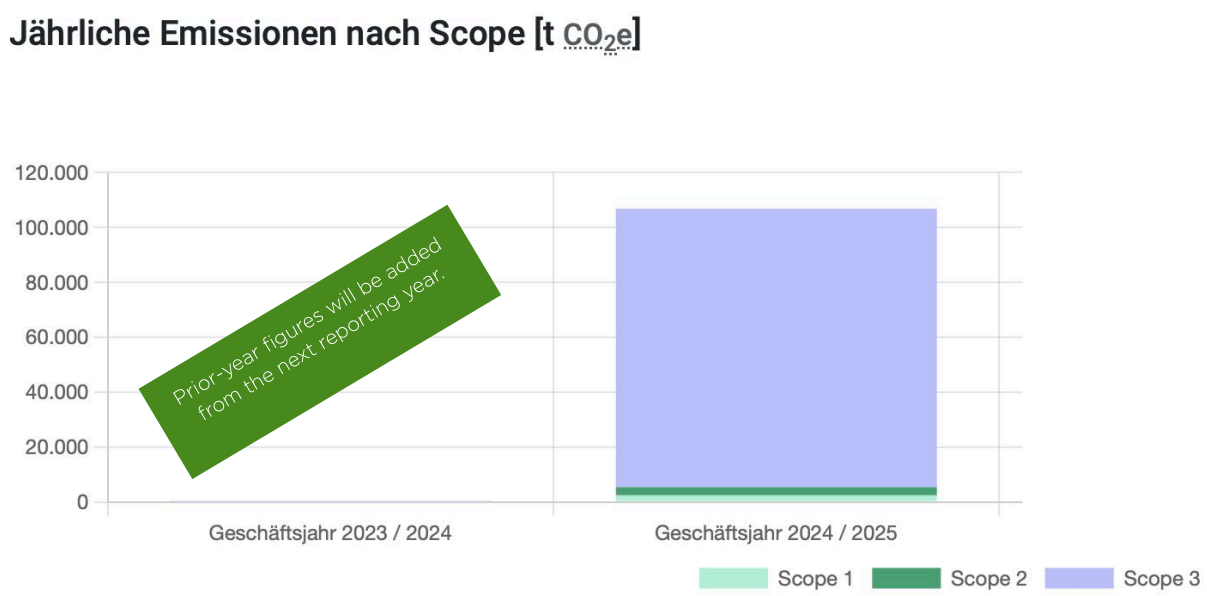


Gross greenhouse gas emissions

To assess climate-related impacts, the gross greenhouse gas emissions caused in the reporting period are recorded and reported in accordance with the three emission categories of the Greenhouse Gas Protocol. Scope 1 covers direct emissions from own or controlled sources, Scope 2 covers indirect emissions from purchased energy, and Scope 3 covers other indirect emissions along the upstream and downstream value chain. The overview below presents the emissions consolidated for baumann group. The first complete accounting also serves as the baseline for future carbon accounting at baumann group. On this basis, the development of greenhouse gas emissions is to be tracked consistently in future, changes are to be assessed transparently, and progress on reduction measures is to be made traceable. The detailed values can be found in the table below.

Gross GHG emissions by Scope 1, 2 and 3 categories and total GHG emissions in t CO2e	Prior year	Reporting year
Scope 1 GHG emissions		2,409.81 t

Scope 2 GHG emissions	2,981.99 t
Scope 3 GHG emissions	101,424.09 t
baumann group (consolidated) – total	106,815.89 t



Scope 3 emissions comprise the indirect greenhouse gas emissions that arise along the upstream and downstream value chain and are not already assigned to Scope 1 or Scope 2 emissions. These include, for example, emissions from purchased goods and services, transport, business travel, employee commuting and other upstream and downstream activities. The overview below presents the recorded Scope 3 emissions broken down by the relevant categories, consolidated for baumann group. It creates transparency about where significant indirect emissions arise in the value chain and thus forms an important basis for identifying future reduction potential.

Scope 3 emissions in t CO2e	Reporting year
Category 01 – Purchased goods and services	45,047.72 t
Category 02 – Capital goods	2,248.40 t
Category 03 – Fuel- and energy-related emissions	2,310.90 t
Category 04 – Upstream transport and distribution	4,088.29 t
Category 05 – Waste generated in operations	85.24 t
Category 06 – Business travel	50.03 t
Category 07 – Employee commuting	541.97 t
Category 08 – Upstream leased assets	153.50 t
Category 09 – Downstream transport and distribution	46.96 t
Category 10 – Processing of sold products	0 t
Category 11 – Use of sold products	28,754.53 t
Category 12 – End-of-life treatment of sold products	18,081.84 t
Category 13 – Downstream leased assets	0 t
Category 14 – Franchises	0 t
Category 15 – Investments	14.72 t
baumann group (consolidated) – total	**101,424.09 t**

Market-based Scope 2 emissions

Market-based Scope 2 emissions reflect the indirect greenhouse gas emissions from purchased energy, taking into account the contractually procured energy quantities and the associated specific emission factors. These include in particular certificates of origin, special electricity products and supplier-specific emission information. The overview below shows the market-based Scope 2 emissions of the companies considered. This figure complements the site-based view and enables a more differentiated assessment of emissions from purchased energy based on the actual procurement structure.

Market-based Scope 2 emissions	Prior year	Reporting year
Bauformat Küchen		683.61 t
Burger Küchenmöbel		2,298.38 t
baumann group (consolidated) – total		2,981.99 t

B-E-B4 Air, water and soil pollution

For Bauformat Küchen, no reliable annual mass figures for air pollutant emissions are yet available for the 2024/25 reporting period. The most recent officially commissioned emission measurement available is the latest emissions report on hand. For the wood-fired heating plant, this shows emission concentrations of 0.27 g/m³ for NOx, 0.02 g/m³ for CO, 8 mg/m³ for organically bound total carbon and 21 mg/m³ for total dust. A conversion into annual mass is currently not reliably possible due to the lack of complete activity or mass flow data. The collection of the required data is to be established for the following reporting period.

For Burger Küchenmöbel, no reliable annual mass figures for air pollutant emissions are currently available for the 2024/25 reporting period. The most recent officially commissioned emission measurement available is the TÜV NORD emissions report dated 14.04.2023, based on the measurement of 23.02.2023.

The two wood-fired heating plants HWE 2 MW and HWE 3 MW were examined. Carbon monoxide (CO), nitrogen oxides (NO and NO_2, expressed as NO_2), sulphur oxides (SO_2 and SO_3, expressed as SO_2), organically bound total carbon (total C) and total dust were measured. For the HWE 2 MW plant, average mass flows of 0.594 kg/h CO, 1.498 kg/h NOx and ≤0.24 kg/h SOx were determined; for the HWE 3 MW plant, 0.244 kg/h CO, 0.732 kg/h NOx and ≤0.09 kg/h SOx.

Measurements of total C and total dust are at a very low level; the mass flows presented in the report are shown as 0.0 kg/h due to rounding. A conversion of the measured mass flows into annual loads for 2024/25 is currently not reliably possible, as the actual operating hours of the two plants for the reporting period are not fully available. It is planned that activity data will be recorded in future, so that quantity-based annual figures can be reported in the following reporting year.

B-E-B5 Biodiversity

In the reporting period, it was checked whether sites of the corporate group are located in or in the immediate vicinity of areas of protected or biodiversity-sensitive nature.

For Bauformat Küchen Verwaltungsgesellschaft, this key figure is not directly applicable, as the management company itself does not operate any corresponding operational sites.

For the operating companies, the picture is as follows:

- Bauformat Küchen: 1 site in or near a biodiversity-sensitive area.
- Burger Küchenmöbel: 0 sites in or near biodiversity-sensitive areas.

The Haus Beck site (exhibition and training centre) of Bauformat Küchen is located within the landscape protection area "Ravensberger Hügelland" (LSG-3717-0024).

The site is not used for production purposes. Therefore, there are no production-related impacts on the protected area.

B-E-B6 Water

In the reporting period, the water withdrawal of baumann group's operating companies totalled 7,045 m^3. Of this, 2,977 m^3 was attributable to Bauformat Küchen and 4,068 m^3 to Burger Küchenmöbel. No separate water withdrawal is reported at the level of Bauformat Küchen Verwaltungsgesellschaft.

Water consumption is very low compared with water withdrawal. At Bauformat Küchen, water consumption amounted to 14 m^3. This arises exclusively in the context of painting and surface treatment; according to the available information, there are no other water-consuming production processes. At Burger Küchenmöbel, no water-consuming production process was operated; accordingly, the reported water consumption is 0 m^3.

No water consumption in areas of high water stress was reported for either of the two operating companies. The corresponding value is 0 m^3 for both Burger Küchenmöbel and Bauformat Küchen.

For Bauformat Küchen Verwaltungsgesellschaft, no separate disclosure of water consumption is made, as no corresponding consumption is reported at the level of the management company.

Group figures at a glance: water withdrawal 7,045 m^3, water consumption 14 m^3, of which water consumption in areas of high water stress 0 m^3.

B-E-B7 Resource use, circular economy and waste management

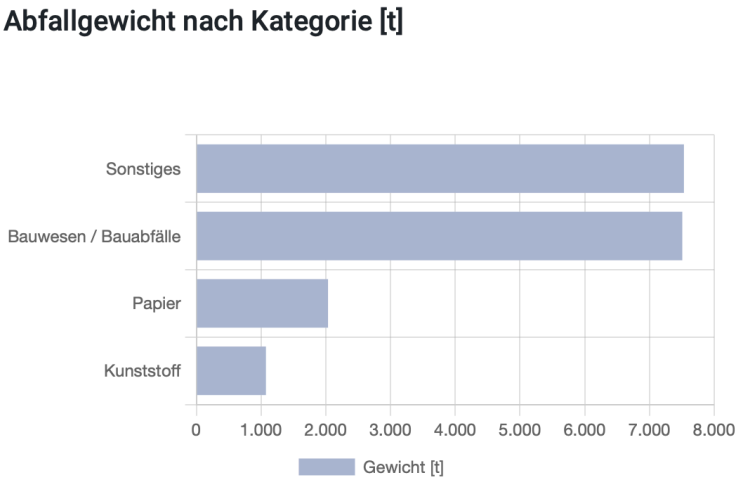
The circular economy is an essential framework for baumann group to systematically develop resource use, material flows and product life cycles. The principle pursued is to use resources as efficiently as possible, reduce material losses and gradually increase the use of renewable, recycled and recyclable materials. The entire life cycle of products is considered, from material selection through production and use to the end of product life. A focus is on wood as a renewable and, in principle, recyclable raw material. For the procurement of wood-based materials, sustainable and certified supply chains are taken into account. At the same time, the company intends to further increase the share of recycled materials, particularly in wood and plastic-based materials, and to examine and further develop the use of alternative materials, such as lightweight or bio-based materials.In product development, circularity principles are increasingly considered with the aim of developing durable, high-quality products with a long service life. At the same time, options for reuse, material recovery and improved recyclability of the materials used are promoted. In addition, end-of-life considerations and industry initiatives for the return and recovery of kitchen components are included. In production processes, resource efficiency is supported through the most efficient possible material use and the recovery of residual materials that arise.Wood residues from production are used, among other things, for operational heat generation. Packaging materials and other waste streams are collected separately and, as far as technically and economically feasible, directed to recycling and recovery routes.

To better understand the collective categories used in the waste overview, the waste streams they contain are explained in more detail. Under "Construction/construction waste", mainly wood and brick waste is recorded in the reporting period. For Bauformat Küchen, this category includes, among other things, wood waste sent for energy recovery, incineration or recycling, as well as brick waste that is landfilled. For Burger Küchenmöbel, this category particularly includes wood waste that is sent for incineration.

The category "Other" comprises various further operational waste and disposal streams that are not assigned to a more specific main category. These include, in particular, wastewater, commercial and industrial waste, mixed food and garden waste, and household residual waste. The recovery and disposal routes differ depending on the waste type and include, among others, wastewater treatment, energy recovery, anaerobic digestion, incineration and landfill. For Bauformat Küchen and Burger Küchenmöbel, these material flows are recorded separately and accounted for according to their respective disposal route.

These principles are continuously developed; this includes in particular increasing the recycled content in relevant material groups, integrating circularity principles into the product strategy, using alternative materials and improving the management of resource outflows and disposal at the end of the product life.

Waste volumes baumann group	Prior year	Reporting year
Non-hazardous waste		18,146.05 t
Hazardous waste		0 t
Total waste volume		**18,146.05 t**

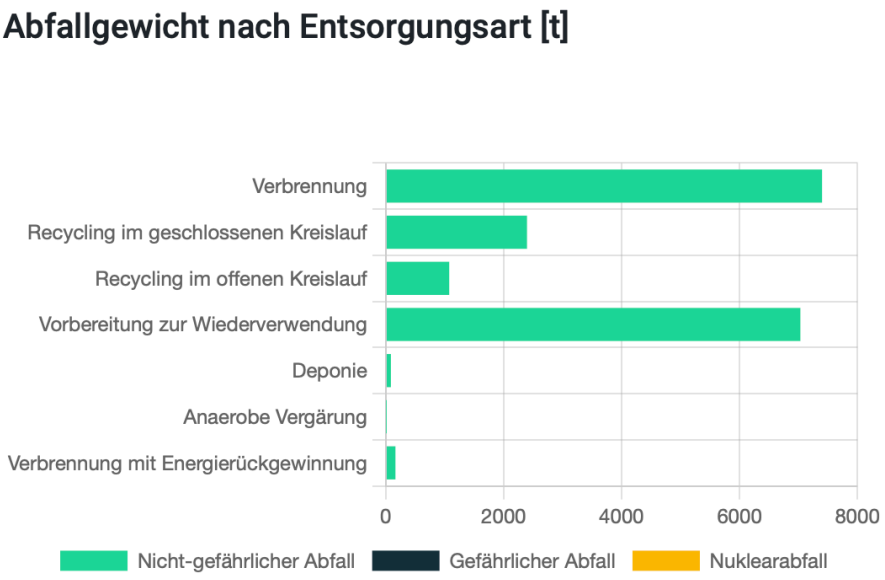


To assess the handling of operational waste, the share of waste sent for recycling or reuse is recorded. The following overview shows this share for the companies.

Waste: share of waste sent for recycling or reuse	Prior year	Reporting year
Bauformat Küchen		95.60%
Burger Küchenmöbel		47.59%
baumann group – total		**58.76%**

Differences in the recycling shares reported between Bauformat Küchen and Burger Küchenmöbel can be seen in the waste data. These differences are mainly due to the different data basis and collection methodology. For Burger Küchenmöbel, the information on disposal type was recorded directly by the responsible specialist department. For Bauformat Küchen, however, the disposal companies did not in some cases provide sufficient information on the specific recovery or disposal method. A more detailed allocation approach was therefore chosen for Bauformat Küchen. For this purpose, the individual waste types were reviewed and assigned to the corresponding treatment processes based on usual or typical disposal routes. This methodological allocation leads to a comparatively high reported recycling share for Bauformat Küchen. The difference between the companies should therefore not be interpreted exclusively as an actual difference in waste recovery, but is also influenced by the differing data availability and collection methodology.

The following chart shows the consolidated waste data of baumann group for the 2024/25 reporting period.



Explanation of mass flow

For Bauformat Küchen and Burger Küchenmöbel, the annual mass flow of the relevant materials used for the 2024/25 reporting year cannot currently be quantified reliably. The material data available in the purchasing and inventory management system is recorded in different quantity units depending on the material group, such as pieces, square metres or linear metres. The item weights, areal weights, dimensions or material densities required for a consistent conversion into mass or volume are currently not systematically stored in the master data system for all relevant items.

In addition, for some item groups, no complete consumption or stock movement data is available, so that in some cases only purchase quantities are available. A subsequent determination of the total material flow would therefore require extensive manual conversions and assumptions and could not be carried out for the 2024/25 reporting year with the required data quality and traceability. This limitation was confirmed in an internal review by purchasing and planning. To improve data availability, an extension of the ERP database has been initiated. Within this project, among other things, weight data, component dimensions and further ESG-relevant material characteristics are to be systematically added, and automated weight calculations for variable-dimension components are to be enabled. The data basis for the future determination of the annual material flow is thereby to be substantially improved. Implementation is planned for the 2026/27 financial year.

B-S-B8 Workforce – general characteristics

The workforce structure at Bauformat Küchen and Burger Küchenmöbel is analysed using key characteristics in order to present the composition of the workforce transparently. This includes in particular the distribution by gender, the type of employment relationships, and employee numbers by country. On this basis, a traceable overview of the personnel structure is provided on a consolidated basis. As this is the first report under the Voluntary Standard and the data has been recorded for the first time, no prior-year figures are available. A comparison with earlier reporting periods is therefore not possible; the figures collected serve as the baseline for future reports.

Workforce structure by gender

In addition, the composition of the workforce by gender is presented. Recording is differentiated into male, female, other and no information. The table below gives an overview of the gender distribution within baumann group. For the reporting period, no employees were reported in the categories "Other" or "No information".

Number of employees by gender

Gender	Prior year	Reporting year
Male		816
Female		254
Other		0
No information		0
Total number of employees		1,070

Type of employment contract

To classify employment relationships, a distinction is made between fixed-term and permanent employment contracts. The overview below shows the distribution of employees across the respective contract types within baumann group. Both fixed-term and permanent employment relationships exist at the operating companies Bauformat Küchen and Burger Küchenmöbel. The key figures for baumann group are shown in the table below.

	Number of employees by type of employment contract	
Type of contract	Prior year	Reporting year
Fixed-term contract		163
Permanent contract		907
Total number of employees		1,070

Number of employees by country

To show the geographic distribution of the workforce, the number of employees by country is also considered. In the reporting period, employees at Bauformat Küchen and Burger Küchenmöbel were employed exclusively in Germany. A further breakdown by country is therefore not necessary for the consolidated scope under consideration.

	Number of employees by country of employment	
Country (of contract)	Prior year	Reporting year
Germany		1,070

B-S-B9 Workforce – health protection and safety

Occupational health and safety is a central component of social responsibility towards employees. To assess occupational safety, the number and rate of reportable occupational accidents as well as work-related fatalities are considered in particular. The key figures enable a transparent classification of accident occurrence at baumann group. As this is the first report under the Voluntary Standard and the data has been recorded for the first time, no prior-year figures are available. A comparison with earlier reporting periods is therefore not possible; the figures collected serve as the baseline for future reports.

Reportable occupational accidents

For the reporting period, the number of reportable occupational accidents and the accident rate derived from it are presented. The rate is calculated by dividing the number of reportable occupational accidents in the reporting year by the total hours worked by all employees in the reporting year, multiplied by 200,000. Occupational accidents were recorded at the operating companies in the reporting period. The corresponding absolute figures, the hours worked and the resulting accident rates are shown in consolidated form in the table below.

The overview below presents the number of reportable occupational accidents, the hours worked and the respective accident rate on a consolidated basis.

	Rate of reportable occupational accidents	
	Prior year	Reporting year
Number of occupational accidents in the reporting year		45
Total hours worked by all employees in one year		1,704,537.64 h
Rate of work-related accidents		5.28

Work-related fatalities

In addition to general accident occurrence, work-related fatalities are also considered. A distinction is made between fatalities resulting from occupational accidents and fatalities resulting from work-related illnesses. In the reporting period, there were no fatalities resulting from occupational accidents and no fatalities resulting from work-related illnesses.

B-S-B10 Workforce – remuneration, collective bargaining and training

The following information explains the reference standard against which the appropriateness of remuneration is measured. At baumann group, the statutory provisions of the German Minimum Wage Act and the respective statutory minimum wage in the relevant national context are used as the reference value to determine appropriate pay. This ensures that employee remuneration is at least equal to the applicable statutory minimum wage. In other relevant country contexts, employee remuneration is also aligned with the binding national requirements and the statutory minimum wage in force. The appropriateness of pay is thus determined in each national context on the basis of the statutory minimum wage in force. This applies to the entire baumann group.

As this is the first report under the Voluntary Standard and the data has been recorded for the first time, no prior-year figures are available. A comparison with earlier reporting periods is therefore not possible; the figures collected serve as the baseline for future reports.Bauformat Küchen

Gender pay gap		
	Prior year	Reporting year
Average gross hourly wage of male employees		€22.00
Average gross hourly wage of female employees		€21.58
Gender pay gap		1.91%

Burger Küchenmöbel

Gender pay gap		
	Prior year	Reporting year
Average gross hourly wage of male employees		€20.32
Average gross hourly wage of female employees		€20.71
Gender pay gap		-1.92%

baumann group (consolidated)

Gender pay gap		
	Prior year	Reporting year
Average gross hourly wage of male employees		€20.90

Average gross hourly wage of female employees	€21.04
Gender pay gap	-0.67%

Employees covered by collective agreements

As part of the social key figures, the extent to which employees are covered by collective agreements is recorded. The key figure shows what proportion of employees work under collectively agreed terms and conditions. Within the consolidated scope under consideration, collective bargaining coverage exists only at Burger Küchenmöbel.

There, 657 of a total of 691 employees are covered by collective agreements. This corresponds to a share of 95.08%. Individual employment relationships, such as marginal employment, are not subject to collective bargaining coverage due to their structure. Historically established employment contracts also continue to apply outside collective agreements, which is why not the entire workforce is covered by collective agreements.

At Bauformat Küchen, employees are not covered by a collective agreement; there has been no collective bargaining coverage since 1 April 2003.

Number of training hours per employee

For the reporting period, no reliable or fully tracked information on the training hours completed is currently available for the companies in the consolidated scope under consideration. A reliable calculation of the average training hours per employee is therefore not currently possible.

B-G-B11 Convictions and fines for corruption and bribery

In the reporting period, there were no convictions for violations of anti-corruption and anti-bribery legislation at either Bauformat Küchen or Burger Küchenmöbel.

The number of corresponding convictions is 0 for each of the two companies.

In the reporting period, neither Bauformat Küchen nor Burger Küchenmöbel were convicted of violations of anti-corruption and anti-bribery legislation. Likewise, no corresponding fines were imposed. The number of convictions is 0 in each case; the amount of fines is €0.00 in each case.