

We
take
action!
#now

BRIGL & BERGMEISTER
SUSTAINABILITY UPDATE REPORT
2024

B&B
PAPER SOLUTIONS

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Preface

2024 was a year that tested our resilience, adaptability, and commitment to sustainability.

Despite facing significant economic headwinds and a severe climate-related flooding event in September that stressed our supply chains in Austria, Brigl & Bergmeister emerged strong and remained profitable - thanks to the unwavering dedication, efficient planning and engagement of our teams across both sites.

This year reminded us that sustainability is not just a strategic priority - it is a necessity. In response to new supply chain regulation, we implemented more advanced due diligence processes and strengthened our supplier sustainability risk assessments. These efforts are part of our broader commitment to responsible sourcing and to being a



reliable partner for our customers, who are also affected by regulations.

We are proud to share that our sustainability efforts were recognized with a Platinum Medal from EcoVadis and we joined respACT, Austria's leading business network for corporate responsibility. These milestones affirm that we are on the right path and inspire us to continue raising the bar.

Internally, we took a significant step forward by conducting a company-wide employee survey. This initiative reflects our belief that a sustainable company must also be a great place to work. The insights gained will guide us in enhancing employee satisfaction.

Looking ahead, we remain committed to our sustainability targets. We expect the feasibility study for our major decarbonization project to be completed shortly, paving the way for transformative changes in our energy infrastructure in Vevče. In parallel, we continue to implement energy efficiency measures in our production processes.

To further demonstrate our accountability and transparency, we will participate in the CDP rating for the first time in 2025. We believe that by working together with our customers, suppliers and partners, we can make a meaningful difference.

We thank all our employees, stakeholders and partners for their continued support. Together, we are shaping a future where sustainability is not just a goal - but a shared responsibility. #now



Markus Bammer



Markus Pözl



Aljaž Hafner

Company profile

Brigl & Bergmeister (B&B) is a leading European manufacturer of label, packaging and specialty papers, with production sites in Niklasdorf, Austria and Vevče/Ljubljana, Slovenia. The company specializes in wet-strength and non-wet-strength label papers, flexible packaging papers, and other fiber-based solutions tailored to high-performance applications.

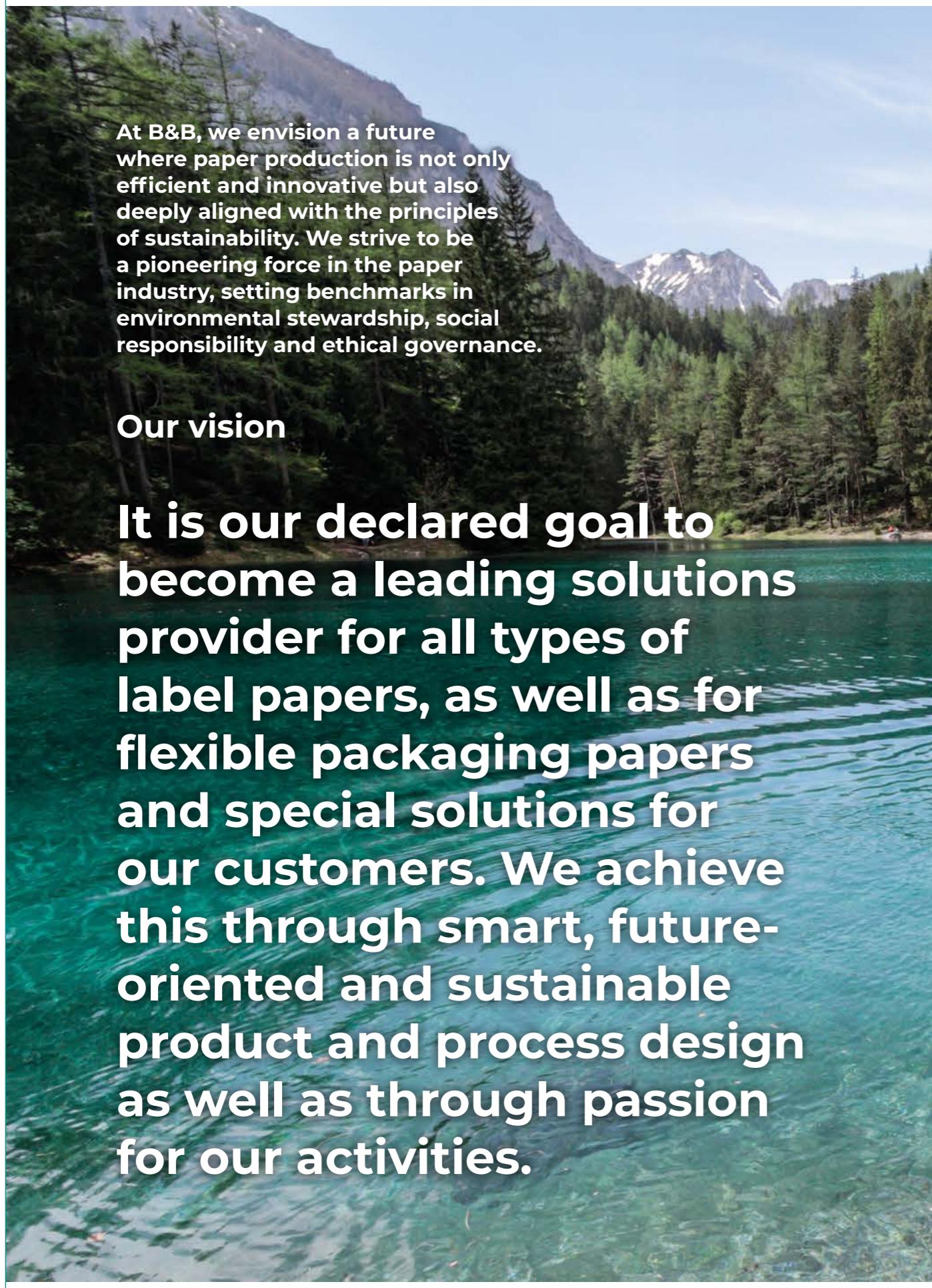
B&B operates as part of ROXCEL Group, headquartered in Vienna, and benefits from strong synergies within the group, including group-wide sustainability management and energy supply from the adjacent sister-company ENAGES, a state-of-the-art waste-to-energy plant at the Niklasdorf site.

With a legacy rooted in tradition and innovation, B&B has consistently invested in sustainable technologies, digitalization, and modernization of its facilities. The company's commitment to environmental protection dates back to the early 1990s and continues to shape its strategic direction today. B&B is deeply embedded in the regional and international value chain, collaborating closely with suppliers, converters, brand owners and industry associations to drive sustainable development across the sector.

As a resilient and forward-looking organization, B&B combines economic strength with a strong sense of social and environmental responsibility - embodied in its sustainability program: #nowgreen, #nowtogether and #nowresponsible.



B&B truck at the site in Niklasdorf.



At B&B, we envision a future where paper production is not only efficient and innovative but also deeply aligned with the principles of sustainability. We strive to be a pioneering force in the paper industry, setting benchmarks in environmental stewardship, social responsibility and ethical governance.

Our vision

It is our declared goal to become a leading solutions provider for all types of label papers, as well as for flexible packaging papers and special solutions for our customers. We achieve this through smart, future-oriented and sustainable product and process design as well as through passion for our activities.

Our mission

Our mission is to integrate sustainability into every facet of our operations - from raw material sourcing to product development, from employee engagement to stakeholder collaboration.

We are committed to:



People

Personnel development is a central element of our corporate culture. That is why we actively encourage training and ongoing education of our employees. With our employees we shape a sustainable future.



Solutions

When it comes to paper and packaging, we are the innovative corporate group with a green heart. We always act flexibly and dynamically. Innovation is of great importance for us. We focus our existing capacities on high-quality label papers, flexible packaging papers and specialty papers, continuously supporting our customers in meeting their high requirements. Quality and service from us at B&B are benchmarks for the entire industry.



Environment

We contribute to reducing the ecological footprint along the entire value chain. We select our raw materials carefully and purchase them from sustainable sources. We act in an efficient way, conserving our resources, and continuously optimizing our processes.

Governance

In 2024, collaboration with the ROXCEL Group Sustainability Manager was intensified to strengthen alignment across group-wide sustainability efforts. The B&B Sustainability Team works closely with relevant departments and maintains regular coordination with the Managing Directors. The Managing Director responsible for sustainability and the Managing Directors overseeing operations and management systems are in regular exchange with the team regarding sustainability measures, project implementation and communication. This integrated governance approach ensures that sustainability is embedded in strategic and operational decision-making.

Double materiality analysis

ESRS 2
IRO-1

In accordance with the European Sustainability Reporting Standards (ESRS) and the Corporate Sustainability Reporting Directive (CSRD), Brigl & Bergmeister, with support of an external consultant, conducted a comprehensive Double Materiality Assessment (DMA) in 2024 to determine the sustainability topics that are material for reporting. This process ensures that both impact materiality (inside-out perspective) and financial materiality (outside-in perspective) are considered, as required under the ESRS framework.

The DMA followed a structured four-step approach:

1. Understand

We began by mapping our business model and value chain to understand the full scope of our operations and stakeholder relationships.

2. Identify

A long list of potential sustainability topics and related impacts, risks and opportunities (IROs) was compiled based on ESRS topical standards, sector-specific standards and guidance, a peer review and regulatory developments.

3. Assess

Each topic was evaluated for its actual and potential IROs. This included:

- **Impact materiality:** Assessing how B&B's activities affect people and the environment.
- **Financial materiality:** Evaluating how sustainability-related factors could influence B&B's performance and financial position.

The assessment was conducted through a series of internal workshops, drawing on the broad expertise of colleagues from both production sites and a diverse range of departments. In addition, we engaged with our key stakeholders - employees and the owners of the company – in this process step. We continue to actively engage with our stakeholders and are expanding our outreach to include additional stakeholder groups.

4. Define materiality

Topics were scored and prioritized based on a defined materiality threshold using a matrix covering the severity and likelihood of IROs. Topics meeting or exceeding this threshold in either impact or financial materiality were classified as material.

Results of the 2024 materiality assessment

These results form the foundation for B&B's sustainability strategy and reporting obligations under ESRS, ensuring transparency, relevance, and alignment with stakeholder expectations.



Target progress overview

We are committed to continuously improving our sustainability performance. To ensure transparency and accountability, we defined clear targets and implement targeted measures across all focus areas. The following tables provide an overview of our sustainability target progress for the 2024 reporting year.

Target description	Base year value	Target year	Target value	Performance 2024	Status
Sustainable design & circular economy					
Initiate at least 5 targeted R&D projects annually aimed at enhancing sustainability performance	n/a	annually (ongoing)	5	3	○
Energy usage					
Increase share of renewable sources of energy by 20 % (base year 2021)	21 %	2030	41 %	23 %	●
Switch to green electricity ¹ purchased from third parties at both site ²	n/a	2024	100 %	98 %	○
Switch to electricity from renewable sources from third parties ²	n/a	2030	100 %	31 %	●
Reduce energy intensity per ton of finished paper by 12% (base year 2021)	2,06 MWh	2030	-12%	-4 %	●
GHG emissions					
Reduce emissions in Scope 1 and 2 by 60 % (base year 2021)	128 kt CO ₂ e	2030	-60 %	-31 %	●
Reduction of Scope 3 emissions by 30 % (base year 2021)	127 kt CO ₂ e	2030	-30 %	-21 %	●
Net-zero greenhouse gas emissions across Scope 1, 2 and 3 by 2050 (base year 2021)	255 kt CO ₂ e	2050	-90 %	-26 %	●
Water usage					
Reduce the specific waste water volume to < 7 m ³ /t of paper	n/a	2025	< 7	7,06	●
Resource input					
Continue to only purchase FSC/PEFC-certified virgin wood-fiber pulp	n/a	annually (ongoing)	100 %	100 %	✓
Waste management					
Reduce total mill broke to < 10%	n/a	2024	< 10 %	12,5 %	○

¹Non-fossil energy

²excl. electricity and steam from sister company Enages

achieved	Ongoing or on track	improvement needed / not reached	cancelled
✓	●	○	✗

Target description	Base year value	Target year	Target value	Performance 2024	Status
Health and safety					
Reportable accidents (category A2) per year < 4 total	n/a	annually (ongoing)	< 4	21	○
No work-related fatalities	n/a	annually (ongoing)	0	0	✓
Implement concepts to promote the health of employees (mental and physical health)	n/a	2024	n/a	started	●
Working conditions and employee satisfaction					
Implementation of an employee satisfaction program (survey and follow-up actionplan)	n/a	2024	n/a	implemented	✓
Reduce fluctuation rate of voluntary exits to <10%	n/a	2025	< 10 %	6,6%	✓
Diversity and equal opportunities					
Increase the percentage of women in leadership positions ¹ to 30%	n/a	2030	30 %	18 %	●
Increase the percentage of women in workforce to 30%	n/a	2030	30 %	15 %	●
Training and development					
Full roll-out of new learning platform	n/a	2026	n/a	new target	●
Development of 3 sustainability-related trainings on learning platform	n/a	2026	n/a	new target	●

¹Managing directors and individuals who report directly to the management. This includes both groups and persons who act as staff and/or are responsible for executing projects independently and report directly to management.

Target description	Base year value	Target year	Target value	Performance 2024	Status
Supplier management					
Implementation of a ESG supplier risk assessment	n/a	2023	n/a	implemented	✓
ESG assessments cover at least 85% of key raw material procurement volume	n/a	annually (ongoing)	85 %	91 %	✓
Business ethics					
No violations of anti-corruption, competition, environmental or socio-economic laws	n/a	annually (ongoing)	0	0	✓
No incidents of discrimination or human rights breaches	n/a	annually (ongoing)	0	0	✓
No confirmed information security incidents	n/a	annually (ongoing)	0	0	✓

ENVIRONMENT

Protecting resources, shaping tomorrow

Sustainable design and circular economy

(SDG 9, 12, 13)



#nowgreen

At Brigl & Bergmeister, sustainable design is a cornerstone of our innovation strategy and environmental responsibility. We recognize that the transition to a circular economy requires rethinking how materials are sourced, used and reintegrated into the value chain. Our paper solutions are designed to meet this challenge head-on.

Our approach integrates sustainability criteria directly into the product development process, and is guided by principles of circularity, resource efficiency and application-specific performance. We have long focused on the development of high-performance special papers that meet the demanding requirements of our customers while minimizing environmental impact. In 2022, we formalized this commitment through the implementation of a structured Sustainable Design process.

This initiative, developed by our Sustainability Team in collaboration with technology and development experts, evaluates each product regarding its climate impact (Product Carbon Footprint).

Sustainable design process

To embed sustainability from the outset, we have implemented a structured Sustainable Design process. This includes:

- Life Cycle Assessments (LCA) using our in-house B&B Carbon Footprint Calculator to assess and optimize the CO₂e emissions of our products in the design stage.
- Material substitution projects to replace traditional materials with more sustainable alternatives.
- Design for recyclability and compostability, ensuring alignment with circular economy goals.

In 2024, we have completed 2 development projects. We developed NiklaBarr Base, a recyclable and compostable flexible packaging paper (65/88 gsm) with effective grease and vapor barriers. Additionally, we replaced a crosslinker substance with a more sustainable alternative, also significantly improving production odor conditions.

Product classification in the circular system

Our product portfolio is aligned with the waste hierarchy and circular economy principles:

• Wet-strength label papers:

Our wet-strength, alkali-resistant label papers are designed for return-refill systems like glass bottles. They ensure wash stability, reduce water and detergent use, and support resource efficiency. Thus, our paper enables circularity in the beverage industry.

In addition to our broad portfolio, we also collaborate closely with our partner ROXCEL Packaging to develop functional paper-based packaging solutions tailored to the specific requirements of our customers' products – offering a renewable alternative to conventional packaging materials.



B&B product portfolio

• Non-wet-strength label papers:

Our non-wet-strength label papers are fully recyclable and tested according to industry standards. Designed for high performance, they offer reliable functionality while supporting circular material flows.

• Flexible packaging papers:

Our packaging papers are recyclable and used as primary or secondary packaging material. Thanks to the broad product range, food-grade quality, and tailored properties, B&B grades are compatible with diverse printing and converting technologies.

#nowgreen

Energy usage

(SDG 7, 13)



nowgreen

B&B operates in an energy-intensive sector, where the provision and consumption of energy have material impacts on both environmental and financial performance. The volatility of energy market prices poses challenges to our operations, while improvements in energy efficiency offer tangible financial benefits through reduced operating costs.

Both production sites - Niklasdorf and Vevče - are certified under ISO 50001 and committed to continuous improvement. In 2024, total energy consumption was 420 GWh, with a stable specific consumption.

We implemented several energy-saving measures, including upgrades to the va-

cum system and raw material preparation. Further large-scale investments are planned, such as a biomass power plant in Vevče, which could reduce natural gas use by up to 90% by 2029. The technical study for this decarbonization project is expected to be finalized in Q3 2025 and will be a central measure in our transformation process.

Niklasdorf benefits from the ENAGES waste-to-energy plant, supplying 100 % of its steam and a significant share of electricity. Renewable energy sources, including hydropower and photovoltaic systems, are increasingly used at both sites. Vevče switched to fossil-free electricity from the grid in 2024 and Niklasdorf will install new PV modules in Q3 2025.

Energy consumption

ESRS
EI-5

		2022	2023	2024
Electricity purchased	MWh	94 200	69 000	80 500
Natural gas purchased ¹	MWh (LHV)	228 700	189 400	236 300
Steam purchased	MWh	103 600	77 600	91 600
Heavy fuel oil purchased	MWh	11 600	12 800	-
Diesel purchased	MWh	500	500	620
LPG gas purchased	MWh	200	100	24
Renewable electricity produced (PV & hydropower)	MWh	8 200	13 300	11 300
Total energy consumption within the organization	MWh	447 000	362 700	420 300
Share of energy consumption from renewable sources	%		24	23
Energy consumption outside the organization²				
Electricity sold	MWh	900	500	900
Steam sold	MWh	1 900	2 000	2 300
Total energy sold to external parties	MWh	2 800	2 500	3 200

¹Natural gas figure was recalculated using the lower heating value conversion factor. Previous year's figures have been adjusted.

²Energy sold to tenants and neighboring companies located within or adjacent to our mill premises.

With higher mill utilization, we maintained a stable energy efficiency rate with and specific energy consumption of 1,98 MWh/t of paper in 2024 (-3.9% compared to 2023). Our strategic goals include increasing renewable energy share by 20% and improving energy efficiency by 1.5% annually by 2030.

GHG emissions

(SDG 13)



We recognize that our energy-intensive production processes result in significant greenhouse gas emissions, making climate impact one of our most material topics. As market expectations around product carbon footprint intensify, we see both risk and opportunity: risk in terms of competitiveness, and opportunity in terms of transparency, customer

engagement and innovation. Our carbon footprint is becoming increasingly important to both customers and regulatory authorities. We view this as a chance to differentiate ourselves by offering detailed product carbon footprint data and by continuously improving our emissions performance.

GHG emissions

2022 2023 2024

		2022	2023	2024
Scope 1 ¹	t CO ₂ e	49 900	41 400	46 600
Percentage of Scope 1 GHG emissions from ETS	%	96	98,3	99,6
Scope 2 (market-based)	t CO ₂ e	88 100	57 600	41 821
Scope 2 (location-based)	t CO ₂ e	89 100	62 400	80 200
Scope 3	t CO ₂ e	122 300	100 700	101 100
thereof Scope 3 Upstream	t CO ₂ e	99 400	81 100	89 500
thereof Scope 3 Downstream	t CO ₂ e	22 900	19 600	11 600
Total GHG emissions (market-based)	t CO₂e	260 300	199 700	189 521
Total GHG emissions (location-based)	t CO ₂ e	261 300	204 500	227 900

¹Scope 1 calculation methodology and emissions factors have been aligned with EU ETS methodology, which leads to a higher figure. Previous years' figures have been updated.

nowgreen

ESRS
EI-6

nowgreen

We continue to pursue our midterm target of reducing Scope 1 and 2 emissions by 60% by 2030, using 2021 as the base year. We are actively exploring solutions, including a feasibility study for a biomass power plant in Vevče, which would reduce natural gas consumption and Scope 1 emissions by up to 90% by 2029.

In 2024, we achieved notable reductions, particularly in Scope 2 emissions at

the Vevče site, where energy efficiency measures and strategic energy purchase have yielded strong results. However, challenges remain at the Niklasdorf site, where approximately 50% of supplied energy from ENAGES is still fossil-based, contributing to hard-to-abate Scope 2 emissions. This results in an operational GHG intensity 0,42 t CO₂e/t in 2024 (Scope 1 and 2) which represents a reduction of 26% compared to the previous year.

ESRS
E1-6

GHG intensity		2022	2023	2024
Scope 1 and 2 GHG emissions intensity	t CO ₂ e/t of paper	0,63	0,56	0,42
Total GHG emissions intensity	t CO ₂ e/t of paper	1,18	1,13	0,89

Scope 3 emissions remain the largest share of our total footprint. In 2024, we recorded 101,000 t CO₂e in Scope 3 emissions, with 71 % CO₂e attributed to purchased goods and services. To address this, we plan to engage key suppliers - especially in pulp and chemicals - to improve the carbon footprint of our raw materials purchased and enhance transparency across the value chain.

To demonstrate our commitment to climate transparency, we will participate in the CDP rating in 2025, marking a significant step in aligning with international disclosure standards and stakeholder expectations.

Outlook

We remain committed to our long-term goal of becoming a climate-neutral company by 2050, with intermediate targets of 60 % Scope 1 and Scope 2 reduction, as well as 30% Scope 3 reduction by 2030 compared to 2021 level (Scope 1+2: 128 kt CO₂e, Scope 3 127 kt CO₂e).

Water usage

(SDG 6, 12)



Water is an indispensable resource in the papermaking process. At B&B, we recognize that paper production is inherently water-intensive, and therefore closely linked to environmental impacts through both water withdrawal and the discharge of treated process water.

Our two production sites source water primarily from their own groundwater wells, which provide drinking water quality. We are committed to using this pre-

cious resource efficiently and continuously improving under our ISO 14001 certification. Process water is recycled multiple times within our operations before being sent to our in-house wastewater treatment facilities. These facilities employ mechanical and biological treatment stages to ensure that discharged water meets all statutory and environmental quality standards before being released into the Mur and Ljubljanica rivers.

nowgreen

ESRS
E3-4

Water withdrawal		2022	2023	2024
Total water withdrawn		3 097 700	2 947 300	2 591 700
thereof groundwater for production process	m ³	1 871 200	1 667 000	1 556 400
thereof groundwater for cooling	m ³	1 258 400	1 261 300	1 023 100
thereof water from third-party source	m ³	22 100	19 000	12 200
Specific volume of process water withdrawn (water intensity)	m ³ /t of paper	8,23	9,44	7,31

In 2024, B&B achieved a reduction in specific wastewater discharge, reaching 7.06 m³ per ton of paper which represents an 8.7 % decrease compared to 2023. This progress marks a significant step toward our mid-term target of maintaining discharge levels below 7 m³/t by 2025.

Water discharged		2022	2023	2024
Water discharged ¹ (to surface water)	m ³	1 574 200	1 364 500	1 501 500
Specific volume of waste water discharged	m ³ /t of paper	7,13	7,73	7,06

ESRS
E3-4¹Excludes cooling water; applies only to treatment plant discharges.

nowgreen

To better understand and mitigate potential future risks, we conducted a water risk assessment using both the WWF Water Risk Filter and the WRI Aqueduct Tool. The results confirmed that both our mills are located in areas with no current water stress, and even under future

climate scenarios, no significant risk of water scarcity is foreseeable. Our water management strategy is embedded in our broader sustainability program, reflecting our commitment to responsible resource use, environmental protection, and continuous improvement.

Resource input

(SDG 12, 15)



The sourcing of raw materials is a significant factor in B&B's environmental footprint, particularly regarding biodiversity impacts linked to forestry, plantations, and ecosystem impact from timber harvesting.

To mitigate these risks, both of our production sites are fully certified under FSC and PEFC, ensuring that all wood-based inputs originate from sustainably managed forests. This certification and the work of our Chain-of-Custody Officer

100 %
certified pulp

FSC/PEFC

Total material use	2022	2023	2024	
Total material use by weight	t bone dry	229 500	182 700	187 200
Recycled base material	%	16	17	31
Renewable resources	%	67	67	73

ESRS
E5-4

Total material use by weight	t bone dry	229 500	182 700	187 200
Recycled base material	%	16	17	31
Renewable resources	%	67	67	73

We introduced a new [Responsible Sourcing Policy](#), which formalizes our commitment to a deforestation-free supply chain. This policy is aligned with the requirements of the EU Deforestation Regulation (EUDR), which mandates enhanced due diligence for raw material sourcing. This underscores the import-

ance of robust supplier assessments and traceability systems.

To support this, we have implemented a risk assessment program to evaluate deforestation risk criteria and partnered with external experts to strengthen our due diligence processes.

Waste management

(SDG 12)



Waste management remains a material topic for Brigi & Bergmeister due to the significant volumes of waste generated during manufacturing processes and the company's commitment to circularity and responsible disposal.

In 2024, both production sites continued to generate waste primarily from fiber

sludge, paper trimmings and residual materials. Total waste volumes were approximately 5 kilotons, with fiber sludge accounting for the largest share of around 68 %. The installation of a new headbox at the paper machine in Niklasdorf resulted in an exceptional generation of a significant amount of construction waste.

Waste	2022	2023	2024	
Total amount of waste	t	5 447	4 831	5 267
Non-hazardous waste	t	5 400	4 800	5 200
Hazardous waste	t	47	31	67

ESRS
E5-5

The total mill broke across both mills reached 12,5%, narrowly missing our target of < 10% for 2024. However, we do not classify mill broke as waste, as the recovered fibers are reintegrated into the production process as pulp substitutes. This internal recycling practice supports resource efficiency and aligns with our circular economy commitment.

The ENAGES waste-to-energy plant at Niklasdorf continues to play a pivotal role in diverting non-recyclable waste from landfill, converting it into steam and electricity for production.

SOCIAL

Acting together, growing together

Employees

(SDG 5, 8)



At B&B, our employees are the foundation of our success. Across our sites in Niklasdorf and Vevče, we maintain a diverse and committed workforce, with a total headcount of 470 employees as of the end of 2024. Their dedication, teamwork, and commitment have been the

key to our success and achievements in recent years and we are proud of the contributions made by each individual in our daily work life.

Employee structure per 31.12.

		2022	2023	2024
Total employees ¹	Headcount (HC)	466	463	470
thereof female	HC	72	76	71
thereof male	HC	394	387	399
Percentage of women overall	%	15	16	15
Number of permanent employees ¹	HC	452	461	459
Number of temporary employees ¹	HC	14	2	11
Full-time employees	HC	454	451	448
Part-time employees	HC	12	12	22
New hires	HC	80	86	92
Exits	HC	87	101	84
Fluctuation rate	%	16	18	16
Trainees	HC	n/r	13	12
Contract workers	FTE	n/r	n/r	37,3
Share of employees covered by collective bargaining agreements	%	n/r	n/r	99,5

¹excluding trainees/interns

n/r = not reported for previous years

Employee survey

To better understand the needs and expectations of our teams, we conducted a comprehensive employee satisfaction survey in November 2024. This initiative was designed not only to measure our status as an attractive employer, but also to gather actionable insights directly from our workforce.

The results indicated a stable level of satisfaction, alongside clear areas for growth. We take this feedback seriously and are committed to using it to enhance our workplace. The insights gathered have been essential in shaping targeted measures to enhance working conditions, boost employee satisfaction, and foster stronger collaboration.

By listening to our employees and acting on their input, we reaffirm our commitment to creating a workplace where everyone feels valued, supported and empowered to expand their full potential. This should help us to reduce the voluntary fluctuation rate. We plan to conduct an employee satisfaction survey every two years and strive to further improve the satisfaction score (61,2% in 2024) and the participation rate (38,7% in 2024) in our employee survey.

ESRS

SI-6

SI-7

SI-8

#nowtogether

Health and safety

(SDG 3, 8) 

#nowtogether

Every workplace accident is one too many. That is why we are committed to ensuring a safe and healthy work environment for all employees. Our health and safety management system is guided by recognized best practices and internal policies and designed to prevent workplace accidents and promote a culture of safety.

We regularly identify and assess workplace hazards through safety inspections conducted by prevention specialists and department heads. The safety performance and incidents are regularly revie-

wed in committee meetings that include management, safety officers, employee representatives and department heads. Outcomes and action points are communicated to all relevant staff.

In 2024, we experienced a significant increase in work-related accidents, prompting a thorough root cause analysis and the implementation of targeted countermeasures and awareness programs in both mills. These efforts have already shown results: for example, the first quarter 2025 at our Niklasdorf site was completely accident-free.

Safety incidents

ESRS
SI-14

		2022	2023	2024
Recordable accidents (A1)/LWDI <3 days	Number	0	2	3
Reportable accidents (A2)/LWDI ≥3 days	Number	10	6	21
ÖZEPa accident rate ¹	per 1000 employees	21,46	16,95	50,96
Rate of recordable work-related accidents (LTIFR)	per 1.000.000 hrs worked	n/r	10,74	32,33

¹ A1 and A2 accidents per 1.000 employees

Despite setbacks, our zero-accident goal remains unchanged. We continue to invest in safety awareness, training, and preventive measures to protect our workforce and have a designated budget for occupational safety. Our goal is to eliminate reportable accidents with lost workdays, a challenge we face with determination and persistence. As an intermediary target we want to reach <4 reportable accidents (category A2) per year.

Looking ahead, we recognize that occupational safety and physical health are only part of the equation. In the coming years, we will expand our focus to include the mental well-being of our employees. We are committed to offering more targeted support and resources to help our workforce navigate mental health challenges, fostering a safer and more holistic work environment for all.



Preparation of our products for dispatch (Finishing department | Niklasdorf)

Diversity & equal opportunities

(SDG 5)



#nowtogether

At B&B, we believe that a diverse and inclusive workplace is essential for long-term success. Therefore, we are committed to treating everyone fair and fostering a respectful, inclusive, and equitable work environment.

To make technical roles more accessible to women, we are revising shift models and training formats. Support for childcare and infrastructure improvements, such as the renovation of sanitary facilities for women in the production area in Niklasdorf, are part of our efforts to foster inclusion. Our goal is to increase

the share of women in our workforce and, specifically in leadership positions to 30% by 2030. While we recognize the challenges posed by a tight labor market, we remain committed to this target.

Demographic change calls for new ways of working together. We value the experience of older colleagues and promote intergenerational collaboration through mentoring and knowledge-sharing initiatives. Our workplace should reflect the diversity of society, welcoming different perspectives and enabling everyone to contribute meaningfully.

Diversity metrics per 31.12.

2022 2023 2024

	2022	2023	2024
Employees in leadership positions ¹	HC	n/r	27
Share of women in leadership positions	%	15	11
Employees <30 years	HC	87	85
Employees 30-50 years	HC	228	220
Employees >50 years	HC	150	158
Share of employees with disabilities	%	n/r	2,4
			1,9

ESRS
SI-9
SI-12

¹Managing directors and individuals who report directly to the management. This includes both groups and persons who act as staff and/or are responsible for executing projects independently and report directly to management.

n/r = not reported

Training & development

(SDG 4)



The experience and expertise of our employees are key to our success as a leading producer of specialty papers. Training and development are essential to building our employee's competencies and ensuring operational excellence. That's why we continue to invest in professional development, offering both foundational and advanced training across areas such as production, safety, environmental protection and hygiene.

We are working toward more personalized training plans tailored to each department and individual, ensuring that learning is continuous and relevant. Supervisors play a central role in sha-

ping annual development paths for their teams.

We also support career advancement through educational opportunities, including financial assistance for further studies and pathways for apprentices to earn higher qualifications. While training hours are currently tracked differently across locations, we are committed to improving documentation and transparency in the coming years. For this reason we are currently rolling out a new training system, which enables us to better track and further develop learning activities.

Training

2022 2023 2024

	2022	2023	2024
Share of employees with regular performance and career development reviews	%	n/r	65,5
Average training hours ¹	Hrs per employee	8,41	9,32
Average training expenses	EUR per employee	306	452
		516	

ESRS
SI-13

¹Includes only Nikasdorf, as Vevce is not tracking hrs in the learning system

n/r = not reported

#nowtogether

Economic performance

In 2024, Brigl & Bergmeister increased its net production volume by 20% compared to the previous year, reaching approx. 194,000 t of saleable paper. This growth was achieved despite a challenging market environment that led to lower mill

utilization in 2023. The recovery reflects improved operational efficiency and strong customer relationships.

Net production volume	2022	2023	2024	
Net production volume	t	201 300	159 700	193 900
Net production volume (according to the Directive 2010/75/EU on industrial emissions)	t	220 900	176 500	212 800

GOVERNANCE AND ECONOMY

Accountable, transparent, resilient

Supplier management

(SDG 12, 17)



Responsible sourcing is a powerful tool for driving sustainable values and practices throughout the value chain. We define responsible sourcing as the procurement of goods and materials in a manner that adheres to criteria for sustainable development. We aim to build strong proactive and long-term working relations and partnerships with our suppliers and in doing so, promote responsible conduct along our supply chain.

In alignment with the EU Regulation on Deforestation-free Products (EUDR), our [Responsible Sourcing Policy](#) seeks to ensure legally compliant and environmentally sound sourcing practices, while upholding our commitment to human rights at every supply chain level.

We assess supplier sustainability through annual performance reviews, where ESG criteria account for 25% of the total score since 2023. Open dialogue is encouraged to support continuous improvement and strategic suppliers are and will be asked in the future to submit product carbon footprint data, helping us meet emission reduction targets. We also conduct risk mapping for all direct core business suppliers and invite selected partners to share ESG information and assessment reports for deeper analysis.

We are committed to strengthening local sourcing wherever feasible, recognizing its role in reducing transport emissions and supporting regional economies.

Management of relationships with suppliers

	2023	2024
Supplier ESG assessments performed	Number	64
Share of key raw material procurement volume ESG-assessed ¹	%	93
Share of key raw material procurement volume with European (EU and Switzerland) suppliers ¹	%	91

ESRS
G1-2

¹Pulp, chemicals, additives and packaging material

Business ethics

(SDG 8, 16)  

#nowresponsible

ESRS
C1-8
SI-17

B&B maintains a strong commitment to ethical conduct and legal compliance. Our group-wide compliance management system, coordinated at ROXCEL Holding level, ensures that governance risks are identified and addressed through defined procedures and internal reporting structures.

The ROXCEL Group introduced a new [external Code of Conduct](#), setting clear expectations for ethical behaviour across all business relationships. It covers anti-corruption, fair competition, sustainability and human rights, and is supported by our new training platform launching in autumn 2025.

We operate a confidential whistleblower platform to report any misconduct or violations of our code of conduct. For the reporting years 2023 and 2024, no violations of anti-corruption, competition, environmental or socio-economic laws, as well as no incidents of discrimination, or human rights breaches were recorded within the B&B Group.

In 2024, ROXCEL Holding launched a group-wide initiative to strengthen and formalize its Information Security Management System (ISMS), reinforcing its commitment to data protection and operational resilience. For the reporting years 2023 and 2024 there were no confirmed information security incidents.

¹Human rights include workers' rights, child or forced labour, any form of modern slavery, freedom of association and other rights mentioned on page 7 of our external Code of Conduct.

About this report

This Sustainability Update Report is published voluntarily by B&B Group. While this report is not yet fully aligned with the European Sustainability Reporting Standards (ESRS), it is prepared in reference to the ESRS framework and reflects our ongoing efforts to prepare for future compliance under the Corporate Sustainability Reporting Directive (CSRD).

Our decision to publish this update voluntarily stems from two key motivations: first, to transparently inform our stakeholders about our progress and priorities in sustainability; and second, to use the reporting process as an internal tool for reflection, awareness-building and strategic alignment. This report serves as a bridge between our previous Sustainability Report (2021-2022) and the upcoming full report of B&B, which is being prepared in accordance with updated ESRS requirements.

The preparation of this report has also been a valuable exercise in internal capacity-building. It has helped us deepen our understanding of material topics and strengthen collaboration across departments. In this way, the report is not only a communication tool, but also a guide for internal decision-making and continuous improvement.

We recognize that sustainability reporting is not a one-time effort, but a continuous journey. By voluntarily disclosing our progress and challenges, we aim to contribute to a culture of transparency and accountability - both within our company and across the value chain.

Coverage & Changes in Reporting

The report covers the activities and performance of both of our paper mills - Brigi & Bergmeister GmbH, Niklasdorf (Austria) and Papirnica Vevče d.o.o., Ljubljana (Slovenia) - during the financial year 2024 (1.1.2024 – 31.12.2024). There are no restrictions regarding reporting boundaries - unless explicitly stated otherwise, all disclosed figures represent 100% of our operations.. The figures relating to Scope 3 GHG Emissions cover the material indirect scope 3 categories: 3.1. Purchased Goods and Services, 3.3. Fuel and energy related activities, 3.4. Upstream transportation, 3.5. Waste generated in operations, 3.6. Business travel, 3.9. Downstream transportation.

In the reporting year no material changes of the company structure or supply chain occurred. Minor changes in scope or calculation methods have been noted under the respective tables where applicable.

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