SUSTAINABILITY REPORT

REPORTING OF TRACKED INDICATORS.

Reporting according to the guidelines of the Global Reporting Initiative (GRI).

2021 is the first year of our second 5-year reporting cycle and it is the baseline for the period 2021-2025. In the new reporting cycle, Bühler intends to expand the transparency of its operations by disclosing a greater amount of key performance indicators (KPI's) in accordance with the Global Reporting Initiative (GRI) standards. In total, 56 KPI's have been disclosed this year, with the intention to increase it over the course of the reporting cycle. Following the inclusion of the former Haas company, we have now expanded the scope of environmental tracked indicators to include all 30 manufacturing sites and the accompanying offices.

Additional focus has been placed on two key improvement areas during 2021. The first is building and implementing a more rigorous tracking and action plan to reduce the CO_2 footprint of our 30 manufacturing locations. The second has been to quantify the impact of our technologies and services and the CO_2e (CO_2 equivalent) footprint of our customers.

The following reporting is based on full calendar year data, providing a basis for more reliable absolute figures. Throughout the year, we have overcome the constraints of the Covid-19 pandemic to achieve several notable improvements apparent in the tracked indicators.

Bühler's focus on employee health and safety

Bühler's dedicated Health & Safety team followed a two-pronged focus in 2021. The first focus was to inform and protect all employees from the Covid-19 pandemic. The second was to maintain the high health and safety standards established at sites and all areas of the business.

To maintain and increase the high safety culture, training, and awareness modules have been released to complement the existing content available to all Bühler sites. This includes the establishment and roll-out of the Bühler's 10 Lifesaving Rules and our TAKE FIVE campaigns, which emphasize that taking five minutes to assess how safety can save lives.

Bühler's accidents occurrence rate has remained below one over the past year through actions aimed at increasing safety awareness of employees. More details about Bühler's management of the Covid-19 pandemic and the support provided to employees, can be found in the Our People section.

Measuring and managing the CO_2 equivalent footprint of Bühler locations

Bühler has expanded the reporting of its emission inventory in 2021 to include several Scope 3 subcategories. With this, Bühler takes greater ownership of its emissions and management of them to be in line with the Paris Agreement goal to limit global warming to 1.5 degrees Celsius, compared to pre-industrial levels.

Bühler has continued to carry over material topics from the previous reporting cycle. For example, the focus to decarbonize the energy mix procured has remained a top priority with 15 of the 30 sites procuring certified renewable electricity, while the number of sites using self-generated renewable electricity has increased to five.

More information on the subject can be found in the management approach of emissions as well as the energy, water, and waste management approach.

Bühler's commitment to compliance

Bühler's commitment to remain compliant and address issues which could compromise its business practices and those of its stakeholders has always been a top priority. Moving into the new reporting period, it continues to remain so with further steps taken to build strong governance and awareness of the conduct of actions. This is reflected in the tracked indicators.

The drive for stronger social responsibility is reflected in the high percentage (> 92% in all regions) of our global employees who have completed the required compliance training. This was achieved through a coordinated program across all functions and businesses.

Not reflected in the tracked indicators is the success of a new cybersecurity training module which has been released and widely adopted to curb the risk of corporate espionage and risks of ransomware or malware attacks. With compulsory training about the risks of phishing, the click rate potential phishing emails has fallen to a self-determined manageable level. However, Bühler intends to further improve in this area as it is seen as a high risk.

More information about Bühler's commitment to compliance can be found in the Governance section.

Innovation aligned to our goals

In 2019, Bühler made the announcement that it will have viable solutions ready to reduce energy, water, and waste by 50% in its customers' value chains by 2025. Major steps have been made to quantify the impact of solutions, technologies, and services in our customers' value chains. Additional KPIs have been included to provide transparency on the progress.

From the partnerships we engage in, to the percentage of solutions which are being quantified for reductions in energy, waste, water and CO_2e, our stakeholders can see the progress being made internally, and the assessment of the impact resulting from our actions beyond the boundaries of our company at our partners and customers.

In 2019 we mandated that Research & Development (R&D) projects must contribute to our targets of 50% reduction in waste, water and energy consumption at our customers sites or improved access to nutrition. In 2022 we will complete the upgrade of our R&D project management system and implement new tracking of our project portfolio to track our progress. These will be reported in Annual Report 2022.

More about Bühler's commitments to collaborate and innovate for a better world can be found in Quantification of our CO_2 impact and examples can be found in Our impact on CO_2e.

Partnering to accelerate impact

In the new reporting period, Bühler benefited from existing partnerships and created new partnerships to gain access to the skills and capabilities to deliver our targets for business growth and sustainability impact hand in hand. Partnerships are counted that have contracts in place, require resource allocation, both financial and human from both parties and result in an acceleration of impact. Partnerships are reported in more detail in the section Partnerships with Purpose.

Engaged, informed employees and an inclusive culture of continuous learning

In the new reporting period, Bühler has expanded its reporting of social KPI's to reflect the integration of our core values of Trust, Ownership, and Passion (TOP) into the business. This includes the focus on fostering a fair and equal workplace for all through the Bühler Diversity & Inclusion program. With programs such as the Beyond Bias workshop series or the Women in STEM initiative, we aim to nurture an inclusive diverse work culture for all employees, partners, and customers. Learning & development remains a key pillar and receives

increased focus at Bühler. The apprenticeship programs and network of training schools are complemented by learning and development modules on our global B-Learning portal. Training is available for employees, customers, and partners.

The Bühler D25 strategy includes the defined targets for HR, and these are reflected in the tracked KPIs.

This year, Bühler reported a defined set of HR KPIs as "where we stand" and will further elaborate on refining these KPIs as "where we want to be", with the setting of annual targets, actions to reach them and support to the business with data which helps to drive profitability. The focus this year was to improve data quality and establish the foundation for the integration of S4/Hana into the reporting system, while continuing to promote transparency of these KPI's among all employees.

More information on how Bühler fosters a TOP culture and actions towards it can be found in the Our People section.

Commitment to transparency

Recognizing the importance of best industry practices and the need to undergo Corporate Social Responsibility (CSR) rating exercises, Bühler has continued to undergo certification by recognized industry bodies such as EcoVadis, CDP (Carbon Disclosure Project) and the Drive Sustainability Program. As well as undergoing several on-site assessment programs, such as ISO 9001; ISO 14001; ISO 45001; SEDEX (Supplier Ethical Data Exchange) / SMETA (SEDEX Members Ethical Trade Audit) 4-pillar.

More detail on the work done to be drive transparency can be found under certificates.

This material references as declared are Disclosure 201-1 from GRI 201: ECONOMIC PERFORMANCE 2016; Disclosures 205-1 and 205-2 from GRI 205: ANTI-CORRUPTION 2016; Disclosure 303-1 from GRI 302: ENERGY 2016; Disclosure 303-1 from GRI 303: WATER AND EFFLUENTS 2018; Disclosures 305-1, 305-2, 305-3 and 305-4 from GRI 305: EMISSIONS 2016; Disclosures 306-3, 303-4 and 303-5 from GRI 306: WASTE 2020; Disclosure 307-1 from GRI 307: ENVIRONMENTAL COMPLIANCE 2016; Disclosure 308-1 from GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016; Disclosure 401-1 from GRI 401: EMPLOYMENT 2016; Disclosure 403-4 from GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018; Disclosure 404-1 from GRI 404: TRAINING AND EDUCATION 2016; Disclosure 405-1 from GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016; Disclosure 419-1 from GRI 419: SOCIOECONOMIC COMPLIANCE 2016.

ECONOMY

Key performance indicator (KPI)	Reference to GRI Standards	Target 2025	2021
Direct economic value generated: revenue (mCHF)	Related to 201-1		2,701
Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital and payments to government (mCHF)	Related to 201-1		2,650
i. Operating costs			1,639
ii. Employee wages and benefits			939
iii. Payments to providers of capital			25
iv. Payments to government			47
Economic value retained: 'direct economic value generated' less 'economic value distributed' (mCHF)	Related to 201-1		1,282
Accelerate turnover growth in region MEA and create better balance in geographical diversification of Bühler (% of turnover)			10%
Number of Bühler sites internally audited on financial, operational, and compliance risk management	Related to 205-1	Best practice in definition with peers	8
Total percentage of employees who finalized the compliance training broken down by region (%)	Related to 205-2	100%	
NAM			99.5%
SAM			99.9%
CH			99.8%
EUR			99.0%
MEA			100%
SOA			99.6%
SEA			100%
CN			99.8%
EAS			100%

NATURE

Key Performance Indicator (KPI)	Reference to GRI Standards	Target 2025	2021
Number of Bühler solutions quantified for CO_2e impact in operations			25
Avoided emissions quantified from new services & technologies installed during the reporting period (t CO_2e)			30,459
Employees involved in the Innovation Challenge		50%	Not reported this year
Employees involved in Generation B		20%	17%
Significant partnerships reducing atmospheric CO_2e levels			2
Significant partnerships improving access to nutrition			2
Significant partnerships for education			5
Significant partnerships supporting biodiversity			1
Significant partnerships supporting start-ups			5
Energy consumption within the organization (GJ)	302-1	Best practice based on operational and environmental risk	596,549
Total water withdrawal from all areas (m^3)	303-3	Best practice based on operational and environmental risk	302,916
Total water withdrawal from areas with water stress (m^3)	303-3	Best practice based on operational and environmental risk	70,897
Gross direct (scope 1) GHG emissions (t CO_2e)	305-1	50%[1]	15,335
Gross indirect (scope 2) GHG emissions – location based (t CO_2e)	305-2		54,896
Gross indirect (scope 2) GHG emissions – market based (t CO_2e)	305-2	50%[1]	30,377
Gross indirect (scope 3) GHG emissions (t CO_2e)	305-3	See individual subcategories	841,083
Gross indirect (scope 3) GHG emissions – purchased goods and services (t CO_2e)	305-3	20%[1]	530,000
Gross indirect (scope 3) GHG emissions – capital goods (t CO_2e)	305-3	50%[1]	1,411
Gross indirect (scope 3) GHG emissions – fuel and energy related activities (t CO_2e)	305-3	50%[1]	3,464

[1] The target is set against baseline year of 2019. [2] 'Gross indirect (scope 3) GHG emissions – upstream transportation & distribution (t CO_2e)' is calculated as a percentage of 'Gross indirect (scope 3) GHG emissions – downstream transportation & distribution (t CO_2e)'. [3] The scope of 'Gross indirect (scope 3) GHG emissions – business travel (t CO_2e)' does not include flights from the regions of: North America, South America, Middle East, Africa, Asia, South Asia and Southeast Asia.

NATURE

Key performance indicator (KPI)	Reference to GRI standards	Target 2025	2021
Gross indirect (scope 3) GHG emissions – upstream transportation & distribution (t CO_2e)[2]	305-3	20%[1]	121,946
Gross indirect (scope 3) GHG emissions – waste generated from operations (t CO_2e)	305-3	50%[1]	3,927
Gross indirect (scope 3) GHG emissions – business travel (t CO_2e)[3]	305-3		5,716
Gross indirect (scope 3) GHG emissions – employee commuting (t CO_2e)	305-3		Not reported this year
Gross indirect (scope 3) GHG emissions – upstream leased assets (t CO_2e)	305-3	50%[1]	411.2
Gross indirect (scope 3) GHG emissions – downstream transportation & distribution (t CO_2e)	305-3	20%[1]	174,209
Gross indirect (scope 3) GHG emissions – use of sold products (t CO_2e)	305-3		Not reported this year
Gross indirect (scope 3) GHG emissions – end of life treatment of sold products (t CO_2e)	305-3		Not reported this year
GHG emissions intensity ratio for the organization (t CO_2e / 1,000 working hours)	305-4		47.5
Total weight of waste generated (kg)	306-3	Best practice based on operational and environmental risk	13,911,107
Total weight of waste generated – non-hazardous waste diverted from disposal (kg)	306-4	Best practice based on operational and environmental risk	10,285,385
Total weight of waste generated – hazardous waste diverted from disposal (kg)	306-4	Best practice based on operational and environmental risk	623,083
Total weight of waste generated – non-hazardous waste directed to disposal (kg)	306-5	Best practice based on operational and environmental risk	2,514,385
Total weight of waste generated – hazardous waste directed to disposal (kg)	306-5	Best practice based on operational and environmental risk	483,254
Percentage of top suppliers who have signed the Bühler supplier code of conduct or have an equivalent code	Related to 308-1		86%

[1] The target is set against baseline year of 2019. [2] 'Gross indirect (scope 3) GHG emissions – upstream transportation & distribution (t CO_2e)' is calculated as a percentage of 'Gross indirect (scope 3) GHG emissions –downstream transportation & distribution (t CO_2e)'. [3] The scope of 'Gross indirect (scope 3) GHG emissions – business travel (t CO_2e)' does not include flights from the regions of: North America, South America, Middle East, Africa, Asia, South Asia and Southeast Asia.

HUMANITY

Key performance indicator (KPI)		Reference to GRI standards	Target 2025	2021
Total number of new employees hired during the reporting period by region and globally split by:		401-1	Best practice in definition with peers	1,699
	GLO			322, 1,376, 1
	NAM			29, 202, 1
	SAM			33, 103
	CH			40, 161
i. Region | Gender: female, male, not assigned	EUR			91, 249
	MEA			16, 54
	SOA			7, 95
	SEA			25, 57
	CN			78, 450
	EAS			3, 5
	GLO			369
	NAM			49
	SAM			27
	CH			67
ii. Region | Born today – 1996	EUR			80
	MEA			10
	SOA			14
	SEA			22
	CN			100
	EAS			0
	GLO			950
	NAM			82
	SAM			85
	CH			106
iii. Region | Born 1981 – 1995	EUR			158
	MEA			41
	SOA			83
	SEA			51
	CN			340
	EAS			4

HUMANITY

Key performance indicator (KPI)		Reference to GRI standards	Target 2025	2021
Total number of new employees hired during the reporting period by region and globally split by:		401-1	Best practice in definition with peers	1,699
	GLO			323
	NAM			69
	SAM			24
	CH			23
	EUR			87
iv. Region | Born 1965 – 1980	MEA			17
	SOA			5
	SEA			9
	CN			85
	EAS			4
	GLO			56
	NAM			31
	SAM			0
	CH			5
	EUR			15
v. Region | Born 1964 and earlier	MEA			2
	SOA			0
	SEA			0
	CN			3
	EAS			0
Total number of employee turnover during the reporting period globally and by region split by:		401-1	Best practice in definition with peers	1,637
	GLO			296, 1341
	NAM			26, 171
	SAM			25, 107
	CH			49, 196
	EUR			93, 356
i. Region | Gender: female, male	MEA			19, 61
	SOA			2, 77
	SEA			23, 68
	CN			58, 300
	EAS			1, 5

HUMANITY

Key performance indicator (KPI)		Reference to GRI standards	Target 2025	2021
Total number of employee turnover during the reporting period globally and by region split by:		401-1	Best practice in definition with peers	1,637
	GLO			164
	NAM			32
	SAM			8
	CH			21
ii. Region | Born today – 1996	EUR			53
	MEA			2
	SOA			1
	SEA			11
	CN			36
	EAS			0
	GLO			799
	NAM			75
	SAM			85
	CH			86
iii. Region | Born 1981 – 1995	EUR			162
	MEA			44
	SOA			63
	SEA			56
	CN			223
	EAS			5
	GLO			398
	NAM			50
	SAM			36
	CH			52
iv. Region | Born 1965 – 1980	EUR			124
	MEA			24
	SOA			11
	SEA			23
	CN			78
	EAS			0

HUMANITY

Key performance indicator (KPI)		Reference to GRI standards	Target 2025	2021
Total number of employee turnover during the reporting period globally and by region split by:		401-1	Best practice in definition with peers	1,637
	GLO			276
	NAM			40
	SAM			3
	CH			86
v. Region | Born 1964 and earlier	EUR			110
	MEA			10
	SOA			4
	SEA			1
	CN			21
	EAS			1
Total leavers as a percentage of workforce		Related to 401-1		12.8%
Rate of attrition[1]		Related to 401-1		7.5%
Percentage of apprentices who are hired subsequently to their apprenticeship (Uzwil)		Related to 401-1		63.9%
Percentage of workers trained on occupational health and safety		Related to 403-4		Not reported this year
Work-related injuries (TRI rate)		Related to 403-4	0	0.89
Percentage of training costs over total personnel costs		Related to 404-1	Best practice in definition with peers	0.72%
Number of training days per full-time employee per year		Related to 404-1	Best practice in definition with peers	1.54

[1] The scope of 'Rate of attrition' only includes voluntary leavers, while the scope of 'Total leavers as a percentage of workforce' includes all forms of leavers.

HUMANITY

Key performance indicator (KPI)			Reference to GRI standards	Target 2025	2021
Percentage of employees by gender total for the following categories:			Related to 405-1	Best practice in definition with peers	
		NAM			14.1% female to 85.9% male
		SAM			17.4% female to 82.6% male
		CH			16.4% female to 83.6% male
		EUR			18.2% female to 81.8% male
i.	Region | Gender: female to male	MEA			17.7% female to 82.3% male
		SOA			5.0% female to 95.0% male
		SEA			22.4% female to 77.6% male
		CN			17.6% female to 82.4% male
		EAS			22.9% female to 77.1% male
ii.	Born today – 1996				18.5% female to 81.5% male
iii.	Born 1981 – 1995				19.2% female to 80.8% male
iv.	Born 1965 – 1980				15.7% female to 84.3% male
v.	Born 1964 and earlier				10.9% female to 89.1% male
Percentage of employees by gender of supervisors for the following categories:			Related to 405-1	Best practice in definition with peers	
		NAM			18.2% female to 81.8% male
		SAM			20.6% female to 79.4% male
		CH			11.9% female to 88.1% male
		EUR			13.0% female to 87.0% male
i.	Region | Gender: female to male	MEA			16.8% female to 83.2% male
		SOA			2.3% female to 97.7% male
		SEA			24.8% female to 75.2% male
		CN			17.4% female to 82.6% male
		EAS			8.3% female to 91.7% male
ii.	Born today – 1996				0% female to 100% male
iii.	1981 – 1995				19.0% female to 81.0% male
iv.	1965 – 1980				13.0% female to 87.0% male
v.	1964 and earlier				6.0% female to 94.0% male
Number of relevant fines for non-compliance with laws and regulations in the social, economic and environmental area (> CHF200,000).[2]			419-1, 307-1	Best practice in definition with peers	0

[1] The scope of 'Rate of attrition' only includes voluntary leavers, while the scope of 'Total leavers as a percentage of workforce' includes all forms of leavers.

[2] This KPI corresponds to the disclosure requirements of both GRI 419 and GRI 307.

A STAKEHOLDER PERSPECTIVE

Providing the overall guidance of Bühler's sustainability strategy, the materiality assessment was conducted in 2020 by bringing together key stakeholders of the company. Bühler will regularly reevaluate the topics for its materiality based on the stakeholders' perspective.

The Bühler sustainability team asked internal and external stakeholders to share their perspective on the company's biggest impact areas. Balancing the needs of economy, humanity, and nature, 48 topics were predefined, using the materiality assessment topics based on the GRI standard and as well strongly individualizing them to fit Bühler's business. The goal was to lower the risks of blind spots and increase global reach, therefore customers, various business areas and functions, partners from NGOs, and academia were all considered.

These three questions guided through each topic:
1. How significant is the impact of Bühler in these topics?
2. How significant is the impact of these topics on Bühler?
3. How important is it for you that Bühler targets these topics?

Here are the highest ranked topics in the areas of economy, humanity, and nature.

The top four for economy:
1. Assessment of corruption risks and incidents in operations
2. Designing sustainable solutions
3. Ethical non-compliance reporting
4. Addressing customers' concerns related to sustainability

The top three for humanity:
1. Zero tolerance towards discrimination
2. Zero tolerance towards human rights violations
3. Ensuring equal and fair payment

The top four for nature:
1. Energy consumption reduction within the value chain
2. Reducing greenhouse gas emissions in the value chain
3. Waste reduction within the value chain
4. Water usage reduction within the value chain

Based on these priorities, we are readjusting our KPIs and are steering our actions the next 5 years.

To see the detailed results of this analysis, please refer to the Materiality Assessment.

Impacts of Bühler and perception of all stakeholders