



ESG report

June 2025

Including 2023 and 2024 data

Development of ESG-scores

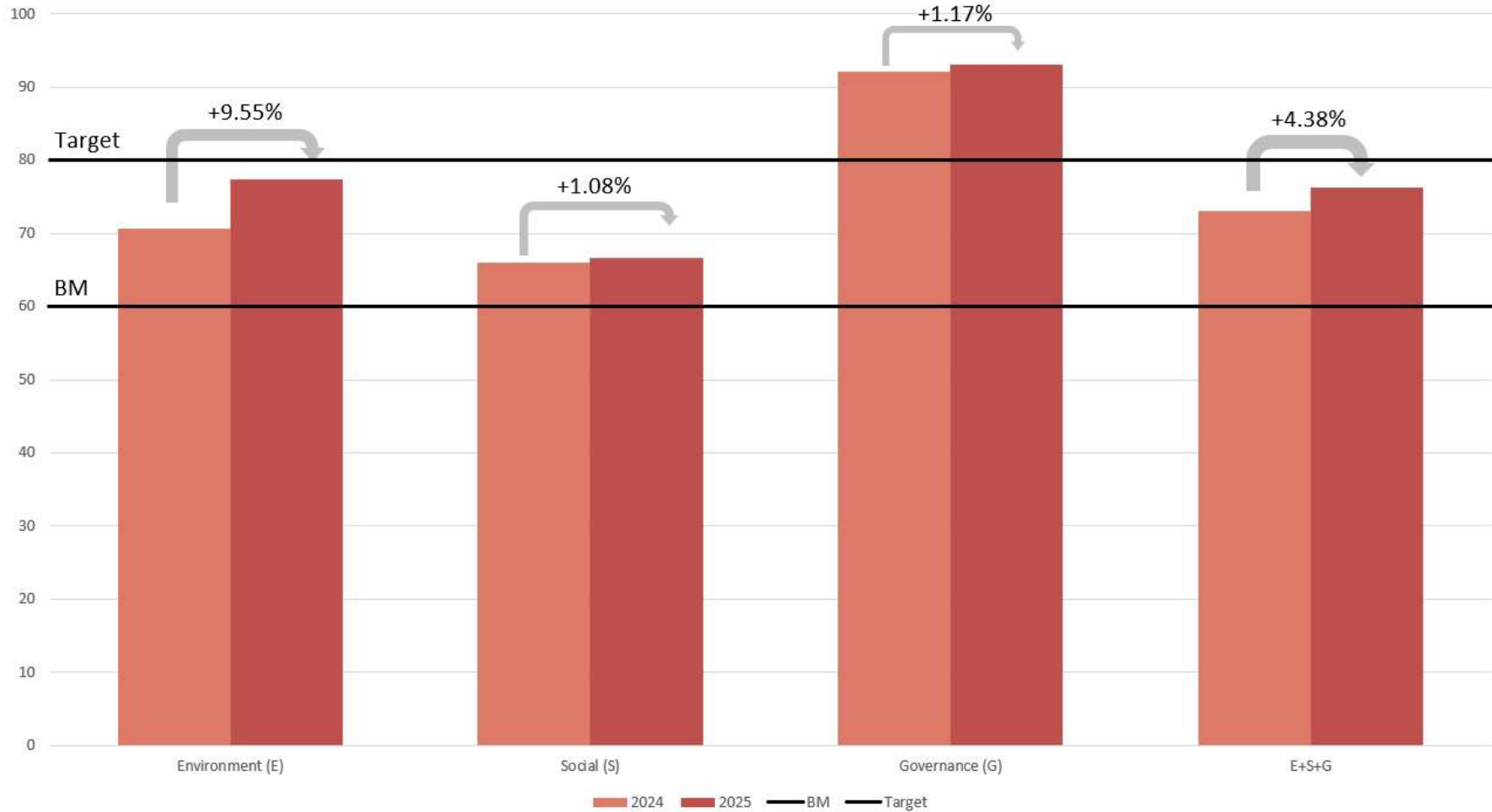
	E-score	S-score	G-score	Total score
2025	77.4	66.7	93.1	76.3
2024	70.7	66	92	73.1

Benchmark = Score 60

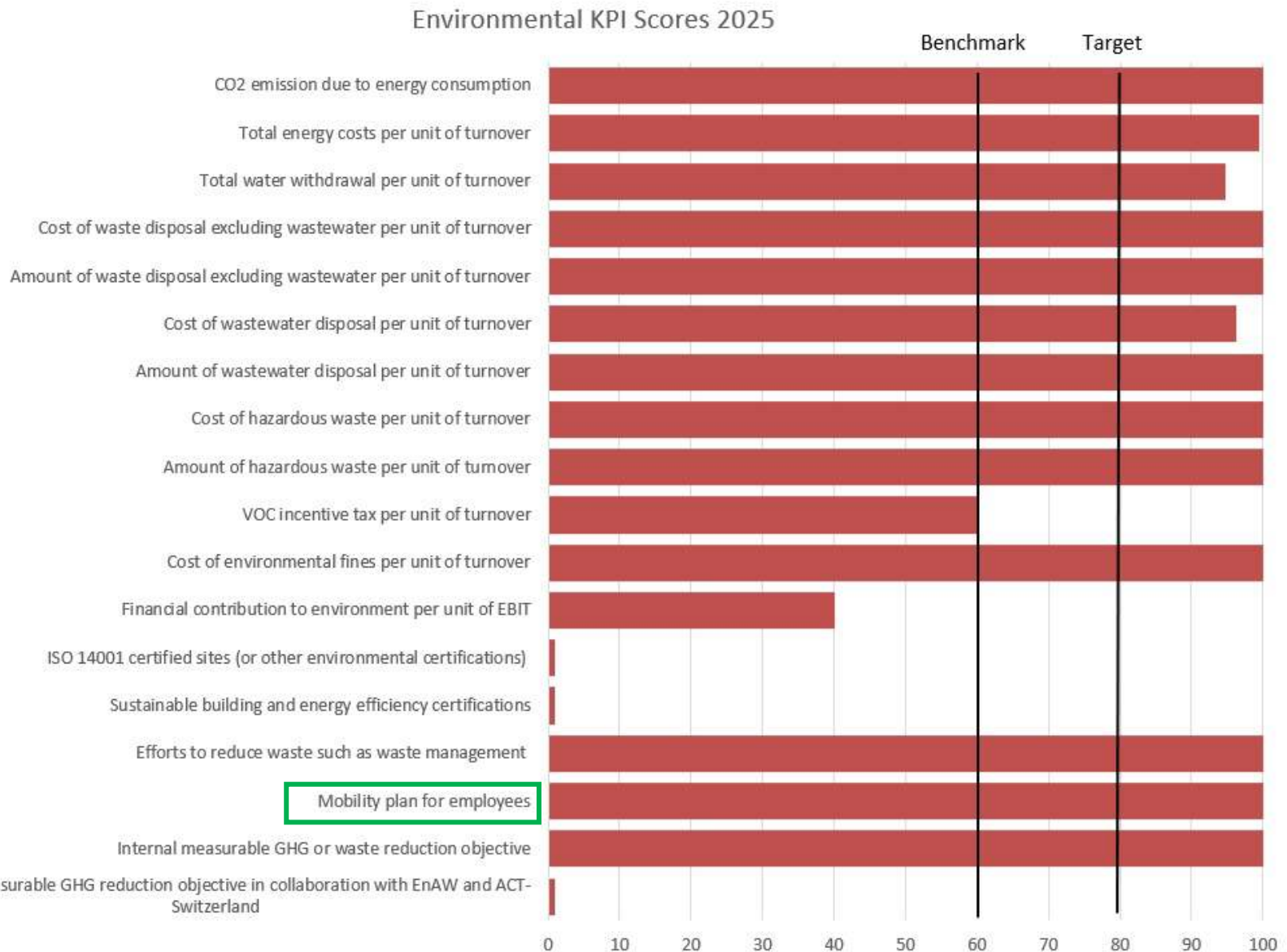
Target = Score 80



Development of KPIs Rating



Development of Environment (E) KPIs



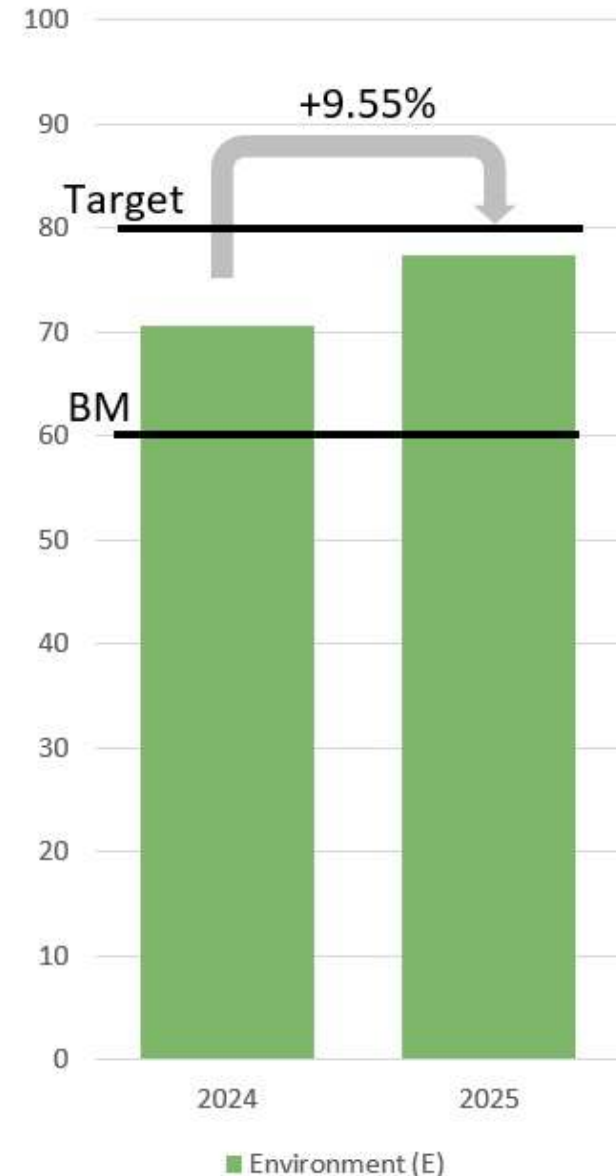
Development of Environment (E) KPIs

Main positive change:

- The score for *Mobility Plan for employees* jumped from 0 to 100 points. **Reason:** “in place”.

Main room for improvement:

- Consider obtaining an ISO 14001 certificate.
- Consider obtaining an energy efficiency certification (GEAK, MINERGIE, etc) and/or sustainable building label (LEED, BREAM, SNBS, etc.).
- Consider establishing a measurable GHG reduction objective in collaboration with EnAW (Energieagentur der Wirtschaft), ACT-Switzerland or other organizations recognized by the Swiss federal Government.



Development of Social (S) KPIs



Development of Social (S) KPIs

Main positive changes:

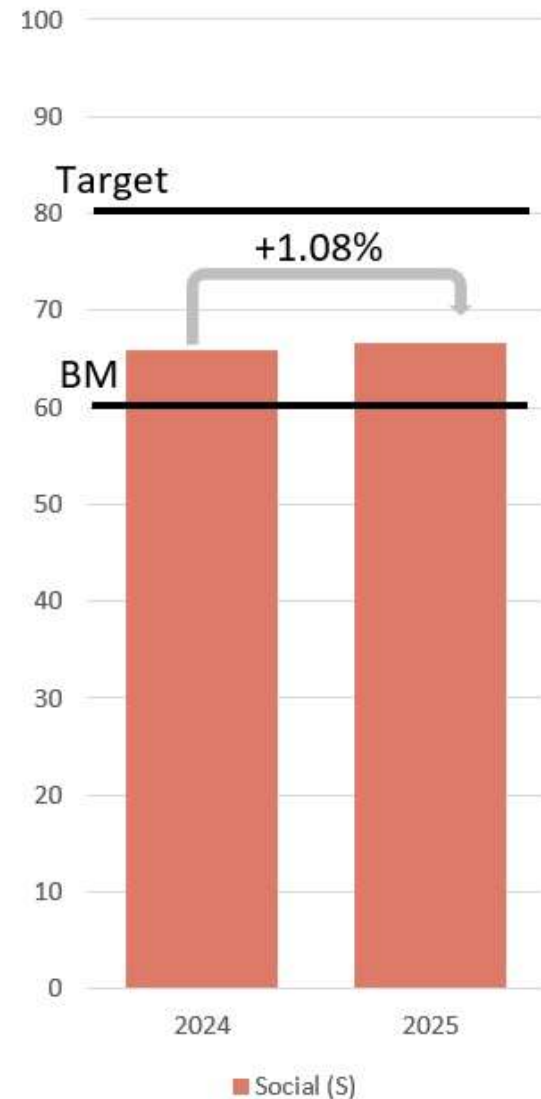
- *Absence* improved by 11 points. **Reason:** fewer absence days compared to last year.

Positive impact due to changing methodology:

- The KPI *Employer loyalty* improved by 15 points solely due to a change in the scoring function.
- The KPI *Contribution to the external expenses for daycare of employees' children in preschool age* increased from score 0 to score 42 solely due to a change in the scoring function.

Note: KPI “*Employer Loyalty*” improved by almost 15 points despite the average work years of employees staying the same. Reason: Scoring function changed. The KPI is now based on a piecewise linear function, which means the calculation changes its slope at specific points based on the company's age. Younger companies benefit more from this.

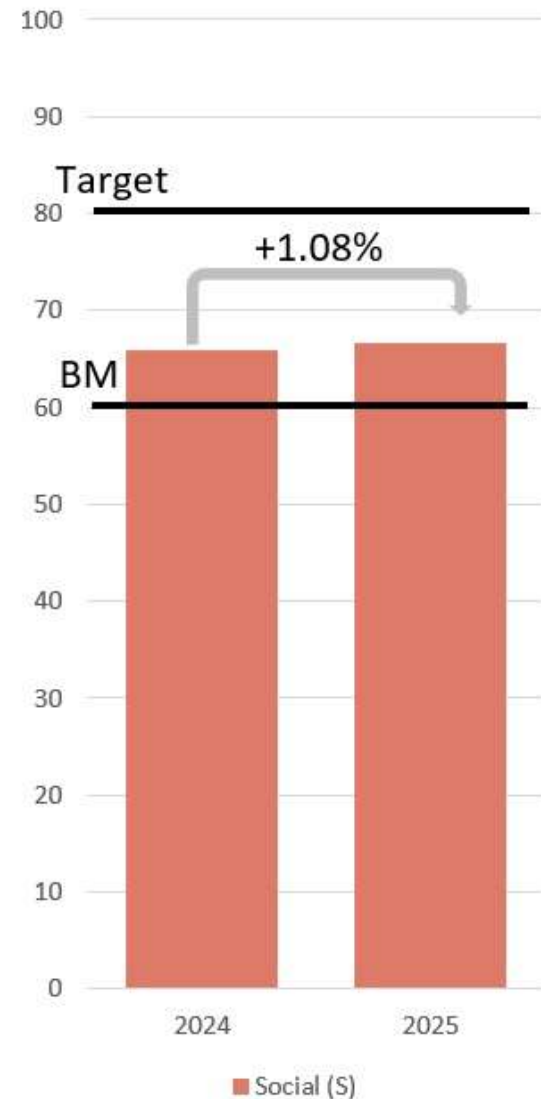
Note: KPI “*Contribution to the external expenses for daycare of employees' children in preschool age*”-> The score is now influenced by the number of employees. Selecting "In place" still results in a score of 100. However, if "In progress" or "No" is selected, the score is adjusted based on the number of employees rather than being fixed at 60 or 0, respectively. Smaller companies benefit more from this.



Development of Social (S) KPIs

Main negative changes:

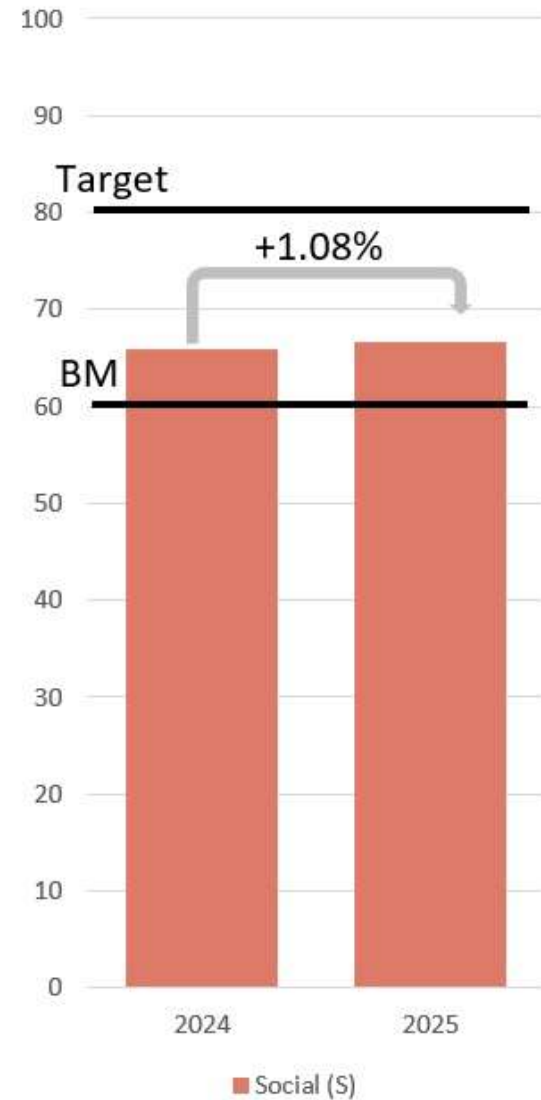
- The score for *Holistic Diversity* decreased by 6 points down to a score of 94. **Reason:** both age and gender diversity move slightly away from the ideal 50/50 ratio (more old and less young employees ; more female and less male employees).
- *Employee dynamic index* decreased by 37 points down to the benchmark-score of 60. **Reason:** positive growth is maintained but the volume of joining & leaving employees is considerably larger. A large volume of leavers represent a high degree of fluctuation, which is considered to negatively impact the health of a company due to increased risks associated with people constantly joining and leaving.
- *Employer flexibility* decreased by 19 points. **Reason:** FTEs (full-time equivalents) increased from 46 to 59 indicating less flexible work load arrangements.



Development of Social (S) KPIs

Main room for improvement:

- Consider letting a female member join the board to improve the KPI *Gender diversity among board members*.
- Contribute to the external expenses for daycare of employees' children in pre-school age.
- Improve *Engagement with young generation* by accepting apprentices and/or trainees.



Development of Governance (G) KPIs



Development of Governance (G) KPIs

Main positive changes:

- The score for *Client policy for controversial products* jumped to 100. **Reason:** “in place”.
- *Concentration measure with respect to clients* improved by 6 points. **Reason:** Share of 5 largest customers in % of turnover of the company decreased from 13% to 12%.

Main negative change:

- The score for *Expenses for closed legal processes* decreased by 78 points down to zero. **Reason:** value is larger than zero.

Main room for improvement:

- Eliminate any expenses for closed legal processes.

