



Driven by your needs.



SUSTAINABILITY REPORT ESSENTIAL VERSION

CEBI LUXEMBOURG

2023



Table of Content

Introduction	03	Cebi Luxembourg	13
Cebi Group	03	1. Introduction to the Plant	13
3. Highlights	03	2. The product: research, innovation and supply chain	14
4. Vision	04	3. Valuing human capital	16
5. Mission	04	3.1 The value of training	17
6. Values	06	3.2 Health and Safety	18
7. Governance	07	4. The importance of environment	20
8. Agenda 2030: Goals	09	4.1 Energy	20
9. Sustainability: the vision of the Group	10	4.2 Emissions	22
9.1 The attention to the Planet	10	4.3 Water	12
9.2 The attention to the People	11	4.4 Wastes	24
9.3 The attention to the Community	12	5. Methodological note	26
		6. GRI Content Index	27

Introduction

This document is an important milestone in Cebi Luxembourg's commitment to sustainability.

Cebi Luxembourg is a key production entity within the Cebi Group, playing a significant role in the Luxembourg economic landscape. The decision to introduce the Cebi Group to the forthcoming sustainability reporting in compliance with the new European Sustainability Reporting Directive (CSRD) was made in recognition of the strategic importance of sustainability and the need for a comprehensive approach.

This inaugural sustainability report has been prepared with the Cebi Group's sustainability vision and key performance indicators (KPIs) as a foundation.

This document is a light report which has been prepared with reference to the GRI Standards for the period 1 January 2023 to December 2023.

The document is divided into two sections. The first is dedicated to the Group, while the second focuses on Cebi Luxembourg.



2. Cebi Group

Founded in 1976, Cebi designs and manufactures electromechanical solutions for the automotive, household appliances, and ventilation sectors

The know-how and expertise of Cebi, such as its pioneering experience, move towards customizable, competitive and energy efficient solutions in all its business sectors: automotive and e-Mobility, household appliances and ventilation.

In addition, Cebi was also one of the first actors on the e-vehicle market.

Despite the long and diverse history of each entity, the Cebi Group was established as a group in 2011 by unifying all Cebi entities. Nowadays, it represents 17 companies, with 3300 employees worldwide, present in 13 different countries:

- Production plants located in Luxembourg, Switzerland, Italy, Spain, Brazil, Poland, China, Mexico;
- Sales divisions located in Germany, France, UK, Italy, Czech Republic and USA;
- 7 Research and Development Centers in charge of design and development.

The headquarters are located in Luxembourg.

3. Highlights

Cebi Group wants to emphasize the work of its people by sharing its highlights of last year:

- 1 Million of finished parts produced everyday
- 505 Million € of turnover in 2023
- 3300 employees
- more than 40 product families
- 16 locations for production, R&D and sales
- 7 R&D centers in charge of design, research and development
- 300 people dedicated in R&D
- 42% of women in the total workforce



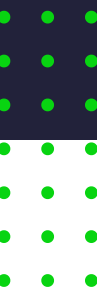
3.300

Employees



505

Millions € of
turnover 2023



4. Vision

The company vision is well testified by the **substantial investments in the future**, which are rewarded with a large range of next-generation products. Cebi promotes a **forward-thinking mindset**, which aspires to set benchmarks in the field and inspire people. For this reason, the Group collaborates with strategic stakeholders that follow the same perspective of open innovation. The partnership network of Cebi (consisting of both public and private partners, research institutions and industrial consortia) is essential to the entire system.

5. Mission

The company's fundamental aim is to **prioritize sustainable innovation** by designing and manufacturing creative electromechanical solutions but also to **make a positive difference** in the area. With **Industry 4.0 concepts** becoming a standard, Cebi Group is moving towards the key drivers of digitalization and integration of electronics by maintaining a high-level of in-house expertise across the entire value chain.

Since Cebi's customer portfolio ranges from high volume producers all the way to niche high-value and prestige markets, the Group deals with a wide scale of needs and requests. For this reason, Cebi focuses on promoting safety and comfort through its products, making a positive impact on people's lives. The primary working fields of Cebi are product innovation, system integration, industrialization competence.

Vision

Our vision is to be the smartest organization in our industry, inspiring future generations.

Mission

Our mission is to deliver creative solutions that make people's lives easier and safer by empowering our employees to excel.

6. Values

Cebi Group works with creative solutions and sustainable strategies to create a flourishing environment for future generations.

Cebi's Core values: PACT



Passion

Feel the passion to excel at what we do.



Accountability

Accept full responsibility for our decisions, actions and results.



Creativity

Challenge. Propose. Improve. Innovate. At all times.



Trust

Build a relationship of trust within our teams, with our customers and partners.

Cebi Group works with creative solutions and sustainable strategies to create a flourishing environment for future generations.

Its mission takes into consideration **Passion, Accountability, Creativity and Trust** ("PACT" being the core value of Cebi), with the aim of reflecting smart systems, encouraging a mindset of going above and beyond in achieving objectives, fostering **integrity, transparency and commitment to excellence**, questioning the status quo, reducing environmental impacts and **driving responsible choices**, by creating an open network of communication both inside and outside the company.



Feel the passion to excel at what we do.



Accept full responsibility for our decisions, actions and results.



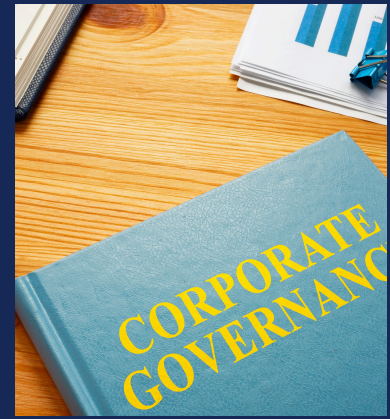
Challenge. Propose. Improve. Innovate. At all times.



Build a relationship of trust within our teams, with our customers and partners.

7. Governance

Since its inner dynamic and inter-functional environment, the governance of Cebi Group is deeply characterized by a common vision regarding market assets, improvement and development goals, sustainability systems in the entire value chain. From the top to internal organization, the company aims at creating a strong engagement by establishing key pillars for the governance.



◆ Risk Management

Through constant analysis and monitoring activities, the company assures an efficient risk management. Risk analysis systems take into consideration both business needs and evidence pertaining to environmental, social and governance (ESG) issues to ensure the implementation of Cebi's development strategies.

◆ Total Quality

Understood as process, service and product quality, Total Quality is one of the greatest focuses of Cebi. The Integrated Management System Quality Safety and Environment defines and guarantees this vision.

◆ Health and Safety

On the safety management front, there is a system in place which guarantees the application of the legal requirements. The function of RSPP (Risk Prevention and Protection Service Manager) is internal to each company of the group and reports directly to the General manager. The Safety Management Committee (the RSPP together with other Prevention and Protection Service staff) organizes regular meetings to evaluate progress and improvements.

◆ Attention to environmental impacts

The monitoring of environmental impacts is a strategic issue for Cebi. The role of HSE manager (manager for health, safety and environmental issues) is strategic in this regard.

◆ Innovation

The company focuses resources and investments, also through Industry 4.0 and collaboration with university, to develop innovative projects for internal process, product and service fronts, by also referring special awareness to environmental impacts.

◆ Business Ethics and Integrity

Integrity, honesty and rigorous ethical conduct are the solid foundations of Cebi' business activities. They characterize a guide for company's actions towards its stakeholders, starting from the internal perimeter (made up of employees to the more external one (represented by suppliers). Internal Regulations are devoted to principles of trust, honesty, transparency, centrality of human resources, protection of minorities.

The following figures illustrate the composition of Cebi Group's governance and management team, with a particular focus on diversity within the governing bodies.

Diversity of Governance Bodies

TYPOLOGY	2023					
	MEN			WOMEN		
	<30	30 - 50	>50	<30	30 - 50	>50
GOVERNANCE BODIES	0	1	2	0	1	0
% from the total of people in the body governance	0%	25%	50%	0%	25%	0%
MANAGERS	0	6	5	0	1	1
% from the total of managers	0%	46%	38%	0%	8%	8%

TYPOLOGY	2022					
	MEN			WOMEN		
	<30	30 - 50	>50	<30	30 - 50	>50
GOVERNANCE BODIES	0	1	2	0	1	0
% from the total of people in the body governance	0%	25%	50%	0%	25%	0%
MANAGERS	1	5	5	0	1	0
% from the total of managers	8%	42%	42%	0%	8%	0%

TYPOLOGY	2021					
	MEN			WOMEN		
	<30	30 - 50	>50	<30	30 - 50	>50
GOVERNANCE BODIES	0	2	1	0	1	0
% from the total of people in the body governance	0%	50%	25%	0%	25%	0%
MANAGERS	0	4	4	0	1	0
% from the total of managers	0%	44%	44%	0%	1%	0%

8. Agenda 2030: Goals

Cebi Group recognizes the importance of growing a sustainable approach within its value chain. For this reason, the company mission and goals are aligned with the Agenda 2030 document. In so doing, Cebi makes sure to observe:

- environmental impacts within the entire value chain;
- R&D activities to foster a sustainable innovation;
- reduction of energy waste in the process of production;
- circular economy systems;
- risk management (regarding the product, the market or the financial approach).

As mentioned, the Group values several goals from the Agenda 2030. In particular:



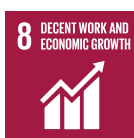
Goal 3 - Good Health and Well-being

The company ensures healthy lives and promotes well-being for all at all ages.



Goal 5 - Gender Equality

The company endorses actions to eliminate the many root causes of discrimination that curtail women's rights



Goal 8 - Decent Work and Economic Growth

The company promotes inclusive and sustainable economic growth, employment and decent work.



Goal 9 - Industry, Innovation and Infrastructure

Since innovation places itself at the core of Cebi's business, the company is dedicated to build resilient infrastructure, promote sustainable industrialization and foster responsible progress



Goal 12 - Responsible Consumption and Production

The key factor to sustain the livelihoods of current and future generations is for the company to ensure sustainable consumption and production patterns.



Goal 16 - Peace, Justice and Strong Institutions

The environment within the company is aimed at promoting peaceful and inclusive societies, providing access to justice for all and building effective, accountable and inclusive institutions at all levels. Cebi Group and its subsidiaries must comply with all applicable laws and regulations, including those concerning environment, competition and employment. For this reason, Cebi has produced a Code of Ethics to ensure development in accordance with ethical standards. The document constitutes a driving force of sustainable business performance by covering a wide range of business practices and procedures.





9. Sustainability: the vision of the Group

Cebi Group relies on sustainable techniques to guarantee a positive impact for the entire planet and the community. Sustainability stands as a critical success factor for the company, **a driver element to innovation**. Cebi's CSR strategy focuses on the creation of a common future made of responsible solutions and practices towards the environment, the economy and the society.

By actively promoting improvements in several fields, Cebi makes sure to embody a representative role in the community. From energy efficiency to gender equality, from inclusion to security, education and CSR activities: the vision of the Group embraces all the facets of sustainability.

9.1 The attention to the Planet

In order to produce positive impacts in environmental terms, Cebi prioritizes efforts regarding **decarbonization, energy efficiency, sustainable energy and waste management**.

The establishment of an active internal community, focused on sharing and promoting best practices across all plants, is the ultimate added value to the process.

- Driven by the importance of decarbonization, Cebi has significantly reduced the carbon footprint across all plants by replacing outdated equipment with cutting-edge installations and introducing the **ISO 14001 certification** for environmental management and certifying Cebi Motors plant with **ISO 50001**. Within the working process, between 2022 and 2024, CO₂eq emissions of over 1700 tons were avoided, Moreover, 80% of the plants were equipped with rooftop photovoltaic panels.



- **Energy efficiency** entails the adoption of innovative technologies and practices aimed at minimizing energy consumption, such as the Industry 4.0 program, which Cebi started in order to collect precise machine performance data and to follow a data-driven approach to optimize energy usage. Different actions have been done in the different plants such as heat recovery systems and energy-efficient LED lights, leading to energy consumption reduction.
- To minimize the carbon footprint, Cebi also makes sure to utilize sustainable energy sources. Moreover, Cebi Brasil has transitioned to 100% renewable energy sources, including wind and biomass.
- Cebi is also actively committed to **recycling practices** by endorsing the following processes: gradual incorporation of recycled materials into the manufacturing process of selected Cebi products, diligent monitoring and management of recycled items (such as compacting plastic packaging materials and regular sorting for recycling) and several awareness campaigns.



9.2 The attention to the People

The greatest asset of Cebi Group lives in the human capital. Working in an inclusive environment and having the experience of embracing an **international atmosphere** (with workers from 39 different countries), allow Cebi's employees to develop fundamental skills, primarily through the basis of open communication.

Managing thousands of people under the same "roof" becomes a challenging mission for a company, but **personal development and general well-being** will always remain essential elements of Cebi's agenda.

The company makes sure to support and protect its employees by prioritizing the needs of the vital, core capital of its business: people.

For this reason, specific benefits and different training programs have been activated in Cebi's plants to promote a **healthy and progressive work environment**.



9.3 The attention to the Community

When it comes to the social environment, the main focus of Cebi Group is the community. Making a positive local impact represents an essential working-point of the company. For this reason, Cebi fosters a holistic approach to create a more environmentally responsible and socially conscious future, in which healthcare and education characterize a priority.

The Group takes part in charitable activities, fundraising campaigns, as well as internship programs, plant tours for students and Job shadow days.

Being socially involved in the community, Cebi supports amongst others, GRAAC hospital in Brazil, the Cancer Foundation, Voiles de l'Espoir, and Relais pour la Vie in Luxembourg, Feira da Bondade - APAE Bauru in Brazil.

Alongside with that, Cebi aims at creating a positive impact on healthcare by also supporting organisations like Fundación Niños de Cristal in Mexico (providing adapted vehicles, ensuring support for disabled individuals and their specific needs).

Education plays also a prominent role in the social interests of Cebi: the company actively engages in partnership with universities worldwide (such as the University of Luxembourg and programs like Job Shadow days). Moreover, Cebi also collaborates in educational-related projects (such as the Farmer in Mozambique) empowering individuals with agricultural knowledge and skills for sustainable livelihoods around the world.

In order to create virtuous circles within its community, Cebi is also engaged with different green practices, to sensitize its employees and to contribute to the restoration of the natural environment. For example, Cebi is dedicated to waste recycling, creation and maintenance of eco-friendly offices and plants, regular awareness campaigns and a specific reforestation campaign in Mexico.



Cebi Luxembourg

1. Introduction to the Plant

With more than 600 employees, Cebi Luxembourg (formerly ELTH S.A) is the European leader in the thermostat market. Producing an average of 350,000 finished parts a day, Cebi Luxembourg supplies 90% of European carmakers with electromechanical components and almost 100% of European household appliance manufacturers. Over the years, the company has specialized in the production of bimetallic thermostats, temperature sensors, level probes, diesel blow-by, cabin heaters and washing systems.



A large proportion of the temperature sensors fitted in European washing machines, tumble dryers and dishwashers are also produced in Luxembourg. But above all, every Cebi product is designed in the in-house R&D department and tested in its own laboratory.

Nowadays, the plant houses the headquarters of Cebi, representing a strategic point of management for the entire system. Moreover, Cebi Luxembourg constitutes also one of the R&D and Production sites of the Group.

CERTIFICATIONS AND SUSTAINABILITY RATING

ISO 9001 – Quality Management System (QMS)

ISO 14001 - Environmental Management Systems (EMS)

IATF 16949 - International Automotive Task Force

SAQ 5.0 - Sustainability Assessment Questionnaire (Responsible Supply Chain Management) - 76% score

Ecovadis - Sustainability Rating Silver

2. The product: research, innovation and supply chain

Cebi Luxembourg produces products that belong to two macro families:

- automotive
- household appliances

Thanks to many years of experience and continuous investment, Cebi Luxembourg can provide innovative solutions that meet the different functional and environmental requirements of the market.

The strengths are represented by:

- vertical integration and automation of production processes
- certifications
- know-how
- innovation

Moreover, Cebi Luxembourg is a competence center for the development of certain product families such as washer system or oil level sensors for all the plants of the Group.



Investment in R&D is constant and aimed at continuous improvement. The R&D structure is a strategic area, consisting of 20 people and a laboratory that is currently undergoing accreditation and working on 3 different areas:

- validation testing;
- pre-sale prototyping;
- testing service also for the outside world thanks to a deal agreement with the Government.

In addition, there are 15 people with a technical profile dedicated to plant maintenance.

The R&D lines are developed in different strands, there is a team specifically dedicated to innovation that follows the needs of customers to anticipate their requirements.

In terms of materials, the products are composed of raw materials and semi-finished products.

Cebi uses:

- different types of metals;
- plastic polymers;
- lubricants;
- electronic components;
- semi-finished products;
- packaging materials.

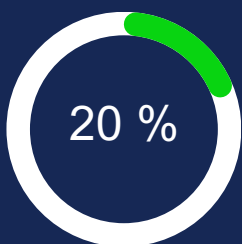


Approximately 99% of the materials come from non-renewable sources. Paper and cardboard for packaging, are partially made of renewable material (38%), as shown in the table below.

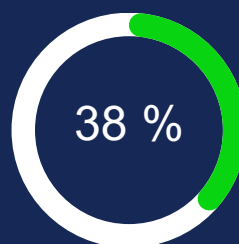
Regarding the use of recycled materials, in 2023 the percentage of raw material coming from recycled materials is 20%.

Materials used in production process

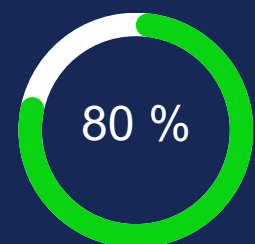
	UoM	2023	2022	2021
Raw materials				
Raw materials (non-renewable)	kg	1.425.216,90	1.374.168,00	1.606.015,00
Recycled raw materials	kg	288.752,00	251.723,00	309.309,00
% of recycled materials	%	20%	18%	19%
Packaging materials				
Packaging materials (renewable)	kg	150.750,00	177.671,00	208.503,00
Packaging materials (non-renewable)	kg	4.453,00	5.435,00	7.916,00
Recycled packaging materials	kg	59.752,45	71.592,00	85.850,00
% of recycled materials	%	38%	39%	40%
% of renewable and recycled materials				
% of renewable material	%	9%	11%	11%
% of recycled materials	%	22%	21%	22%



of raw material coming from recycled materials



coming from recycled materials For packaging



of suppliers are European



3. Valuing human capital

The enhancement of human capital represents a strategic asset for Cebi Luxembourg to manage and innovate its business model while pursuing excellence. The protection of people's rights as well as the health and integrity of employees are indispensable and priority objectives.

Currently, **611 employees** (252 men and 359 women) work in the plant, 475 of them are workers (163 men and 312 women). No seasonal employees are present in Cebi Luxembourg.

The following data describes the workforce of Cebi Luxembourg, broken down by gender and role and type of contract, and the hiring and terminations.

Workforce

	2023		2022		2021	
	men	women	men	women	men	women
Managers	31	3	33	3	37	4
Employees	58	44	39	46	45	44
Workers	163	312	180	324	193	365
Total of the year	611		625		688	
Permanent contract	239	323	238	352	249	370
Temporary contract	13	36	14	21	26	43
Hiring	41	32	39	24	80	89
Termination	37	32	41	38	32	31
Turnover rate	23%		23%		34%	

The company's turnover related to 2023 shows an adequate rate of 23%, as it was in 2022.

Given the participation of women in the company, Cebi Luxembourg pays great attention to gender equality. The female component is mainly involved in the production process, as well as in management positions (administration, human resources and information systems).

In addition, the company protects equal opportunities, motherhood and fatherhood. In 2023, 21 employees (9 men and 12 women) have benefit from **parental leave** and all of them returned to work after it. Furthermore, no episodes of discrimination were reported in the company.



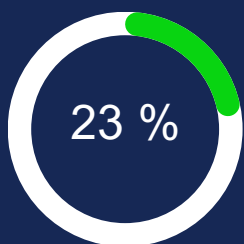
Non-employee workers

	2023		2022		2021	
	men	women	men	women	men	women
Employees	-	-	-	-	-	-
Workers	7	-	14	66	18	8
Total of the year	7		80		26	

3.1 The value of training

Training represents a key factor in fostering sustainable innovation and maintaining a proficient level of competitiveness within the market. Furthermore, training programs can accelerate the diffusion of social values, as they can help combat any form of discrimination in the workplace.

During the year, in Cebi Luxembourg **more than 2 thousand of training hours** were dedicated to the improvement of employees and workers' expertise in several fields. The main areas of training were **language and production**, alongside safety, quality, environment, general and managerial training. The training plans are structured over 3 years in order to facilitate a vision and progression of learning.



of turnover



of training hours
in 2023



of training
dedicated to
safety

Maintaining knowledge assets effective is one of the most complex challenges within such a competitive environment.

For this reason, Cebi Luxembourg developed a specific training plan with all the managers, based on the needs of the different departments and on the requests made by the employees during the Performance Review.

The plant also offers the possibility to activate a training leave (80hs/employee's career).

An annual performance review is held to discuss career plans, objectives, behaviour and performance.



Total of training hours in Cebi Luxembourg

		2023	2022	2021
Total training hours	Total	2.053,00	2.350,00	614,00
	h/employees	3,36	3,76	0,89
Training hours MEN	Total	1.285,00	1.649,00	552,00
	h/men employees	5,10	6,54	2,01
Training hours WOMEN	Total	768,00	701,00	62,00
	h/women employees	2,14	1,88	0,15
Training hours WORKERS	Total	1.168,00	1.141,00	443,00
	h/workers	2,06	1,96	0,68
Training hours EMPLOYEES	Total	839,00	1.025,00	118,00
	h/employees	1,53	1,81	0,19
Training hours MANAGERS	Total	46,00	184,00	53,00
	h/managers	0,10	0,37	0,09

Training fields

TRAINING FIELDS	2023	
	hours	%
Environment	73	4
Safety	226	11
Quality	276	13
Language	702	34
Production	660	32
managerial	18	1
General	98	5

3.2 Health and Safety

Although Cebi Luxembourg is not ISO 45001 certified yet, health and safety is monitored through the existence of a dedicated management that follows all Luxembourg legal requirements. The occupational safety system is built on these pillars:

- ensure safe working conditions.
- assess risks and take preventive measures to protect the health of employees.
- using the occupational physician for health surveillance
- provide continuous training in occupational health and safety.

The company is also committed to analyzing accidents in order to understand their causes and take related improvement actions.

In addition, training courses have been activated for employees and workers of Cebi to master all the issues regarding their safety in the workplace. All workers are pro-actively involved in the proper management of the safety issue, preferring a sensible approach to assure the workstation and/or machine so that operators can safely conduct their activities.

The training program on safety issues, intended for personal, is constantly on-going.

In 2023, **226 hours of training were dedicated to safety**. The result of this great engagement is testified by data: during the year, Cebi Luxembourg registered **15 recordable injuries and 0 accidents with serious consequences**, following and improving the trend of 2021 and 2022.

Work related injuries

	2023	2022	2021
Number of hours worked	1.018.075	1.000.722	1098053
Accidents at work with serious consequences	0	0	0
Recordable injuries	15	16	20
<i>rate</i>	2,9	3,2	3,6

Non-employee but whose work is under control of organization

	2023	2022	2021
Number of hours worked	107.491	149.934	264.083
Accidents at work with serious consequences	0	0	0
Recordable injuries	1	2	1
<i>rate</i>	1,9	2,7	0,8



4. The importance of environment

The great attention that Cebi dedicates to environmental issues has been demonstrated by several actions undertaken towards a better impact on the planet. All its plants work to improve their environmental assets. In particular, Cebi Luxembourg has reported the following data in the fields of energy, emissions, water consumption and wastes.

4.1 Energy

Today, cautiously monitoring energy markets and defining purchase agreements, which are specifically oriented to link economic advantages and environmental sustainability, becomes a necessary activity. The final aim is to protect the company against potential supply risks.

For that reason, Cebi Luxembourg works against energy waste: in 2023, **53.926 GJ** were consumed.

Since last year, Cebi change its refurbishment from gas to fuel, due to the global consequences of Ukraine's conflict. The company had also undertaken several other activities to reduce energy consumption: the replacement of old system of illumination with LED, the heat recovery on compressors and the installation of a VSD-compressor in the remaining compressor rooms.



Fuel consumption

	2023		2022		2021	
	UoM	GJ	UofM	GJ	UofM	GJ
Gas (Mc)	86.500	3.130	95.843	3.469	266.903	9.659
Fuel oil (kg)	199.755	8.172	236.690	9.683	93.777	3.837
Fuel consumption for the company vehicles fleet (Diesel - Liter)	3.348	120	3.380	121	3.508	125



Electricity consumption

	2023		2022		2021	
UoM	kWh	GJ	kWh	GJ	kWh	GJ
Electricity purchased from the grid	11.342.877	40.834	12.863.214	46.308	13.934.356	50.164
Energy produced and used (from renewable sources 1)	463.782	1.670	517.558	1.863	413.035	1.487
Electricity produced and sold (from renewable sources)	1.658	6	-	-	-	-

TOTAL	UoM	2023	2022	2021
Total energy consumption within the organization	GJ	53.926	61.443	65.272

Energy intensity

	UoM	2023	2022	2021
Annual turnover	(€)	86.916.000	87.443.880	83.554.106
Total of energy consumption	MJ	53.926.159	61.443.280	65.271.626
Total of energy consumpt/turnover	MJ / €	0,64	0,70	0,78



4.2 Emissions

Since human activities and the abrupt climate changes are deeply connected, one of Cebi's environmental practices is to reduce CO₂ emissions.

In order to accomplish it, some actions were started during the Voluntary Agreement with the Government (Accord Volontaire), but they were even intensified in 2020.

Knowing the impacts of its business model in terms of local environment, Cebi Luxembourg carefully measures its CO₂ emissions (scope 1 and scope 2).

The calculations are divided into "market-based" and "location-based".

In 2023, **Cebi Luxembourg succeed in sensibly reducing its emissions (both scopes)** in comparison to the last two years.

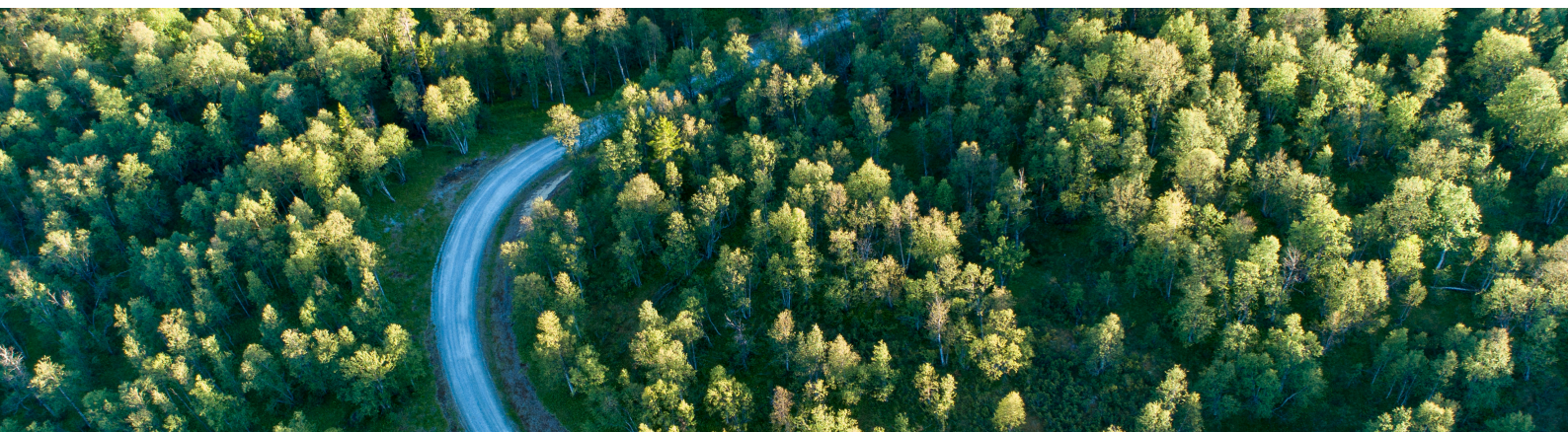
Emissions - Scope 1

	2023		2022		2021	
	UoM	tCO ₂ eq	UoM	tCO ₂ eq	UoM	tCO ₂ eq
Gas (Mc)	86.500	176,321	95.843	195,365	266.903	544,052
Fuel oil (kg)	199.755	644,987	236.690	764,246	93.777	302,796
Fuel consumption for the company vehicles fleet (Diesel - Litre)	3.348	8,904	3.380	8,989	3.508	9,329
Recharge of cooling gas (kg)	0,50	0,65	2,15	2,80	16,80	37,41
Total (tCO₂eq)		830,86		971,40		893,59

Emissions - Scope 2

	UoM	2023	2022	2021
Electricity purchased from the net	kWh	11.342.877	12.863.214	13.934.356

	2023		2022		2021	
	Location based	Market based	Location based	Market based	Location based	Market based
Total (tCO₂eq)	1.956,65	4.059,62	2.218,90	4.603,74	2.403,68	4.987.11



4.3 Water

Cebi Luxembourg's water management data shows **water withdrawal, water discharge and water consumption**. In this plant, water is provided by the local city in drinking water quality.

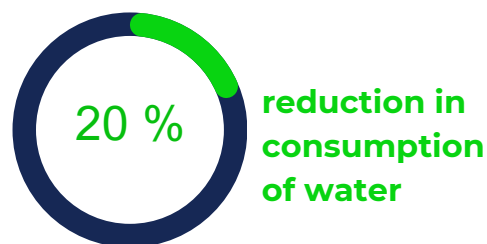
The company's production processes require only a small amount of water, so the water withdrawn is mainly used for sanitary consumption and on-site cooling systems. For this reason, the water withdrawn depends on the number of people on site and the cooling requirements.

Water consumption

	UoM	2023	2022	2021
Total water withdrawal	m ³	14.487,00	15.394,00	17.364,00
Total water discharge	m ³	14.487,00	15.394,00	17.364,00
Total water consumption	m ³	0,00	0,00	0,00

With approval from Environment Administration, approximately 95% of withdrawn water is discharged to the wastewater network connected with the water treatment plant. The other 4% from non-closed-loop cooling is discharged in surface water (i.e. rivers).

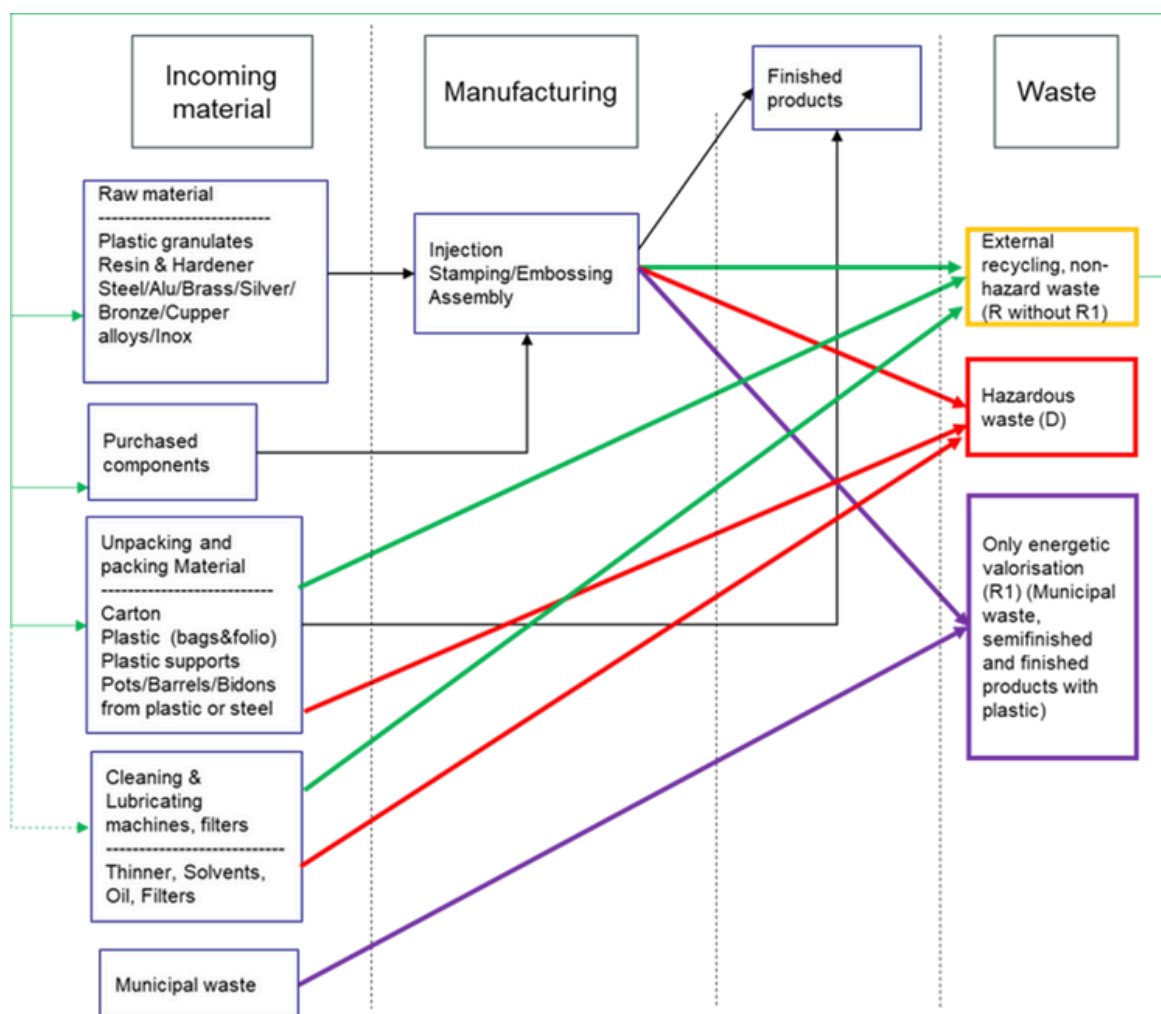
During the last three years, **water consumption has been significantly reduced**, as can be seen in the following table. The reduction in consumption **is almost 20%**.



4.4 Wastes

Cebi takes great care of waste disposal systems making sure to encourage circular economy projects. The recovery of primary packaging is managed in such a way to increase the proportion of waste going to recovery rather than to disposal.

Cebi Luxembourg manages the disposal of wastes in the working processes, starting from raw materials, according to the following scheme:



Cebi Luxembourg generated **745,81 tons of waste in 2023**.

Third parties managing wastes (waste operators) have to be registered at the Government "Environment Administration" and have to be certified in order to be allowed to manage wastes in Luxembourg. In the PPGD (Plan de Prévention et Gestion de Déchets) an annual waste inventory required by law, it is clearly stated how to operate with waste.

R&D and Industrialization work with customers, in relation to their CO2 reduction requirements, to reduce the volume of (virgin) material in the finished products (e.g. increase in the % of recycled material; reduction of the volume of resin in our products). These actions also have an impact on the amount of waste generated.

Primary packaging is recovered through a circular economy project (return of empties, for reuse of trays intended for the finished product) and, with a view to process efficiency and improvement, it is intended to further increase the portion of waste sent for recovery compared to that disposed of.

Waste generated

Type		2023		
	UoM	Generated waste	Waste not intended for disposal	Waste intended for disposal
Hazardous waste	t	655,476	652,836	2,640
Non-hazardous waste	t	90,341	57,034	33,307
Total waste	t	745,817	709,870	35,947
		2022		
Hazardous waste	t	637,045	637,045	0,000
Non-hazardous waste	t	99,424	72,276	27,148
Total waste	t	736,49	709,321	27,148
		2021		
Hazardous waste	t	810,879	778,879	0,000
Non-hazardous waste	t	139,592	19,606	119,986
Total waste	t	950,471	798,485	119,986



5. Methodological note

This document represents a step towards the Corporate Sustainability Reporting Directive (CSRD), which will be applied by Cebi Group for sustainability reporting from 2025.

From 2024, Cebi Luxembourg will be subject to the sustainability reporting requirements of Cebi Group.

This document covers the financial year 2023 (1 January 2023 to 31 December 2023). In order to comply with the principle of comparability, the time axis taken into account is for the three-year period 2021-2023. The scope of the document includes the production plant located at 30, rue J.F. Kennedy, Steinsel, Grand Duchy of Luxembourg.

The document reports on Cebi Luxembourg's activities in relation to the environment and social issues. For its drafting, the methodological reference was the GRI Sustainability Reporting Standards - GRI-Standards 2021, according to the option 'With reference to the GRI Standards', as required by GRI Standard 1: 2021 Fundamental Principles, chapter 3. The contents of this document have been identified and reported according to the principles of accuracy, balance, clarity, comparability, completeness, timeliness and verifiability, taking into consideration the respective and broader context of the sustainability framework.

For this 2023 edition, the company has prioritised a quantitative analysis of the data collected, through a sustainability assessment activity involving the company's internal stakeholders.

This document has been approved by the Plant Management on the 30th of September 2024.

For further information or clarification, please send an e-mail to: Christian.Mosele@cebi.com

Conversion factors

Scope 1 emissions: emission factors published by DEFRA were applied to calculate emissions for fuels (e.g. petrol, diesel and natural gas), Conversion factors - Full set 2023.

Scope 2 emissions - Location-based: the emission factor used for electricity purchased from the national electricity grid according to the location-based methodology comes from the AIB European Grid Mixes, 2023 edition.



6. GRI Content Index

Declaration of use: Cebi Luxembourg has submitted a document with reference to the GRI Standards for the period 1 January 2023-31 December 2023.

GRI 1 used: GRI 1 - Foundation – 2021 version.

Specifically, the following indicators have been used:

STANDARD GRI	DISCLOSURE	PAGES NOTES
GRI 2 - GENERAL DISCLOSURES	2-1 Organizational details	3 - 25
	2-2 Entities included in the organization's sustainability reporting	26
	2-3 Reporting period, frequency and contact point	26
	2-4 - Restatements of information	26
	2-5 - External assurance	Not considered
	2-7 Employees	16
	2-8 Workers are not-employees	17
GRI 301 - MATERIALS	301-1 Materials used by weight or volume	15
	301-2 Recycled input materials used	15
GRI 302 - ENERGY	302-1 Energy consumption within the organization	20-21
	302-3 Energy intensity	21
GRI 303 - WATER AND EFFLUENTS	303-1 Interactions with water as a shared resource	23
	303-3 Water withdrawal	23
	303-4 Water discharge	23
	303-5 Water consumption	23
GRI 305 - EMISSIONS	305-1 Direct (Scope 1) GHG emissions	22
	305-2 Energy indirect (Scope 2) GHG emissions	22
GRI 306 - WASTE	306-1 Waste generation and significant waste-related impacts	24
	306-2 Management of significant waste related impacts	24
	306-3 Waste generated	25
	306-4 Waste diverted from disposal	25
	306-5 Waste directed to disposal	25
GRI 401 - EMPLOYMENT	401-1 New employee hires and employee turnover	16
	401-3 Parental leave	16
GRI 403 - OCCUPATIONAL HEALTH AND SAFETY	403-1 Occupational health and safety management system	18-19
	403-9 Work-related injuries	19
GRI 404 - TRAINING AND EDUCATION	404-1 Average hours of training per year per employee	18
	404-2 Programs for upgrading employee skills and transition assistance programs	18
	404-3 Percentage of employees receiving regular performance and career development reviews	17
GRI 405 – DIVERSITY AND EQUAL OPPORTUNITY	405-1 Diversity of governance bodies and Employees	8



This document was drafted by the Cebi Group Sustainability Team, coordinated by Group CSR manager Christian Mosele, with the advice of ICDLAB SUSTAINABILITY AND COMMUNICATION.



We would like to thank the entire Cebi staff for their contribution to the report.

