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SUSTAINABILITY REPORT ESSENTIAL VERSION

CEBI MICROMOTORS
SWITZERLAND

2023



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Introduction

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

Cebi Micromotors Switzerland is a key production entity within the Cebi Group, playing a significant role in the Swiss 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 Switzerland.



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.



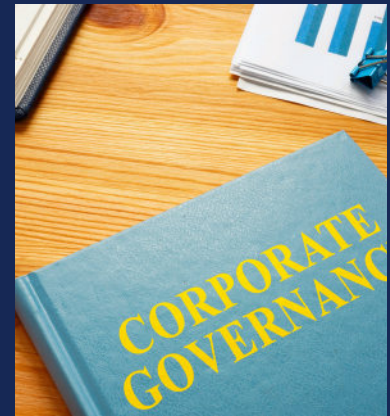
Challenge. Propose. Improve. Innovate. At all times.



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 RSP (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 RSP 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:



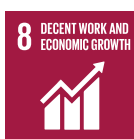
Goal 3 - Good Health and Well-being

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 Micromotors Switzerland

1. Introduction to the Plant

Initially named as MES S.A., Cebi Micromotors Switzerland was established in 1976, being one of the oldest plants of the Group. The parent company is located in Stabio, Canton Ticino.

The plant specializes in automotive, household appliances and ventilation.

Nowadays Cebi Group is present in Switzerland with both the R&D and production site and a sales office.



CERTIFICATIONS

ISO 9001 - Quality Management System (QMS)

ISO 14001 - Environmental Management Systems (EMS)

IATF 16949 - International Automotive Task Force

TISAX - Trusted Information Security Assessment Exchange



2. The product: research, innovation and supply chain

Cebi Micromotors Switzerland manufactures products that belong to three product families:

- automotive;
- household appliances;
- ventilation.

Innovation and continuous improvement are the basis of the company's commitments. This is true for automotive products, but in particular, the drive for innovation applies to the product for household appliances and ventilation.

Quality KPIs are monitored and measured annually, and the company conducts customer satisfaction analyses on a regular basis.

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

Cebi Micromotors Switzerland uses:

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



Approximately 99% of the raw materials and auxiliary materials come from non-renewable sources. On the contrary, the materials used for packaging come for more than 90% from renewable sources (die-cuts, cardboard, pallets).

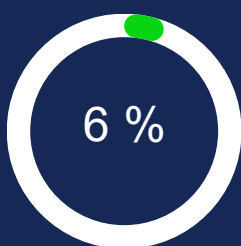
Regarding the use of recycled materials, in 2023 the percentage of recycled material is around 6% (packaging almost 23%, raw materials 0.2%).



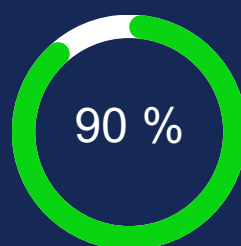
The table below shows the data on the origin of the materials used. The company's goal is to measure the environmental impacts of its products, including by defining a life cycle study.

Materials used in production process

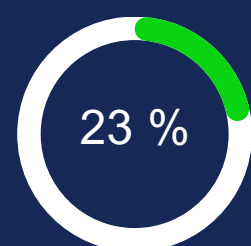
	UoM	2023	2022	2021
Raw materials				
Raw materials (non-renewable)	kg	2.170.151,90	2.867.741,13	3.571.269,27
Recycled raw materials	kg	4.400	3.300	7.700
% of recycled materials	%	0.2%	0.1%	0.2%
Packaging materials				
Packaging materials (renewable)	kg	721.911,38	822.792,03	742.921,27
Packaging materials (non-renewable)	kg	44.179,99	72.066,86	69.984,60
Recycled packaging materials	kg	173.530,08	184.537,72	183.744,21
% of recycled materials	%	23%	21%	23%
Working associated materials (auxiliary materials)				
Associated materials (non-renewable)		41.065,6	39241,72	42227,75
Recycled associated materials		0	0	0
% of renewable and recycled materials				
% of renewable materials	%	24%	22%	17%
% of recycled materials	%	6%	5%	4%



of recycled material used



coming from renewable sources for packaging



of recycled materials used for packaging

As a competence center, Cebi Micromotors Switzerland has implemented a **Geopolitical risk activity** for the Supply Chain area, which includes monthly meetings with all the companies in the Group. The project aims to create a purchasing management center for the Group that minimizes the risks and impacts of this activity. The plant is trying to automate the activity of this database.

In this project, risk analysis includes assessments related to sustainability issues, with the aim of minimizing environmental and ethical-social impacts. A series of assessments are currently underway for some types of materials, such as polypropylene. The goal is to implement a commodities development activity on materials. Three commodities have been defined to date and a fourth is expected soon. The materials procurement processes are then managed separately.

The most critical purchasing areas are Eastern Europe and Asia. Asia has a specific Geopolitical database because it is an advantageous market. For example, the plant is trying to promote more relations with India, more oriented towards sustainability issues.



Cebi Micromotors Switzerland is building a team dedicated to this process: 1 customs officer for all commodities, 1 subcontractor control officer in the logistics area and 1 supply chain sustainability officer/manager (new organizational role).

The performance evaluation of this function is analysed quarterly.

Suppliers are assessed with an annual audit plan, according to the requirements of the IATF certification, based on ISO 9001 and ISO 14001.

The evaluation questionnaire is based on quality and delivery issues, with defined procedures.

It will be necessary to expand it to sustainability issues.

The evaluation of product non-conformity is carried out based on severity. The Quality function consists of 3 process engineers, 2 quality officers and 2 customer officers.



3. Valuing human capital

The enhancement of human capital represents a strategic asset for Cebi Micromotors Switzerland 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, **337 employees** (182 men and 155 women) work in the plant, 245 of them are workers (124 men and 121 women). At Cebi Micromotors Switzerland there are no seasonal employees or non-employee workers. The company's turnover related to 2023 shows a rate of 25%.

Cebi Micromotors Switzerland provides great **attention to gender equality** and is evaluated by the Confederation on this aspect. The Swiss Confederation promotes professional equality, work-life balance and combats gender violence. It has also established a law that obliges companies with more than 100 employees to provide equal pay.

Workforce

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

	2023		2022		2021	
	men	women	men	women	men	women
Managers	8	2	8	2	8	2
Employees	50	32	59	30	64	29
Workers	124	121	144	151	168	181
Total of the year	337		394		452	
Permanent contract	181	154	194	174	204	178
Temporary contract	1	1	17	9	36	34
Hiring	10	13	23	22	42	18
Termination	32	31	56	62	51	47
Turnover rate	25%		40%		33%	

The company supports equal opportunities, motherhood and fatherhood. In 2023, 9 employees (7 men and 2 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. There is flexibility in entry and exit times.



3.1 The value of training

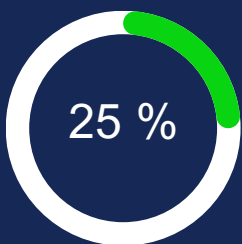
Training represents a key factor in fostering sustainable innovation and maintaining a proficient level of competitiveness within the market. Furthermore, training programs can accelerate the diffusion of social values, as they can help combat any form of discrimination in the workplace.

In Cebi Micromotors Switzerland, the HR Department collects training needs and defines an annual training plan. Every 2 years, an evaluation interview is organized for employees, during which career advancement can be discussed.



During the year, **more than 1 thousand of training hours** were dedicated to the improvement of employees and workers' expertise, increasing the trend of past years.

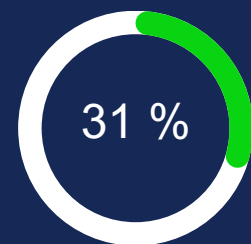
The main areas of training were **general, R&D and production**, alongside safety, quality, environment.



of turnover



of training hours
in 2023



of training hours
dedicated to R&D



Total of training hours in Cebi Micromotors Switzerland

		2023	2022	2021
Total of training hours	Total	1,187.50	874.50	828.75
	h/employee	3.52	2.22	1.83
Training hours MEN	Total	905.50	571.00	773.00
	h/man employee	4.98	2.71	3.22
Training hours WOMEN	Total	282.00	237.50	55.75
	h/woman employee	1.82	1.30	0.26
Training hours WORKERS	Total	154.00	302.00	726.50
	h/workers	0.63	1.02	2.08
Training hours EMPLOYEES	Total	960.50	413.50	78.25
	h/employees	11.71	4.65	0.84
Training hours MANAGERS	Total	73.00	93.00	24.00
	h/managers	7.30	9.30	2.40

Training fields

TRAINING FIELDS	2023	
	h	%
Environment	4	0,3
Safety	59	5,0
Quality	80	6,7
Production	176	14,8
General	496.5	41,8
R&D	372	31,3

3.2 Health and Safety

Although Cebi Micromotors Switzerland is not yet ISO 45001 certified, the company considers occupational health and safety a fundamental pillar. The company operates in compliance with the CSFL Directive 6508 and the Swiss labor law. Furthermore, a Safety Manual has been defined with written procedures based on the ISO 45001 certification. The Manual describes the risk analysis, the metrics for the KPIs, the actions for the protection of the safety and health of workers, the possible emergency situations, the verification plan and the improvement plan.

According to Swiss law, Cebi Micromotors Switzerland has an internal service dedicated to occupational health and safety, where there is a specialist with the SLPS qualification (Occupational safety and health protection specialist). This role is mandatory in companies with more than 10 employees, with a specific risk profile.

The Cebi Micromotors Switzerland plant has been assessed as medium-high risk. The job of the SPLS specialist is to identify risk situations and the probability of possible accidents and to plan the necessary actions to reduce and, if possible, eliminate these risks.

The company records occupational injuries and near misses are assessed based on their severity.

The hazard analysis is based on the SUVA (Insurance for Occupational Accident) hazard table, Appendix 1 CFSL 6508 Special hazards, the SUVA checklists and aids and the occupational accidents of the last five years. Insurance is collective and mandatory.

All department heads are involved in the management of the security system and are responsible for the activities that are carried out in their areas.

For emergency management, there is a whole team appropriately trained and instructed.

Regarding the protection of workers' health, the company pays attention to their well-being, work-related stress, and exposure to noise.

In terms of safety training, the company works hard on regulatory compliance. In 2023, 59 hours of training were dedicated to safety.

During the year, Cebi Micromotors Switzerland registered 10 recordable injuries and 0 accidents with serious consequences. No occupational diseases are found.

Work related injuries

	2023	2022	2021
Number of hours worked	712.768	881.666.5	1 019 133
Accidents at work with serious consequences	0	0	0
Recordable injuries	10	4	13
<i>rate</i>	2,8	0,9	2,6



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 Micromotors Switzerland 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.

In particular, Cebi has been a member of the Swiss Confederation's target agreement program since 2013. Therefore, it has recently implemented several measures to improve energy efficiency and reduce greenhouse gas emissions, obtaining exemption from the CO₂ tax and improving energy consumption.

The energy sources used are electricity, natural gas and fuel oil. In 2023 the company consumed **45,760.77 GJ**. Since this year, a photovoltaic system has been present, whose energy is used in the production process. This investment has allowed a decrease in the purchase of electricity from the grid.

The company has also replaced older generation machines in production with new ones with better energy performance. These investments have allowed the company to reduce overall energy consumption by approximately 20% compared to 2021.



Fuel consumption

	2023		2022		2021	
	UoM	GJ	UoM	GJ	UoM	GJ
Gas (Mc)	278.510,00	9.875,13	349.844,00	12.404,42	416.817,00	14.779,08
Fuel oil (kg)	923,00	37,91	419,50	17,23	503,40	20,67



Electricity consumption

	2023		2022		2021	
UoM	kWh	GJ	kWh	GJ	kWh	GJ
Electricity purchased from the grid	9.741.708,00	35.070,15	11.207.541,00	40.347,15	11.739.969,00	42.263,89
Energy produced and used (from renewable sources*)	215.995,00	777,58	0,00	0,00	0,00	0,00

* photovoltaic system

TOTAL	UoM	2023	2022	2021
Total energy consum. within the organizat.	GJ	45.760,77	52.768,79	57.063,64

Energy intensity

	UoM	2023	2022	2021
Annual turnover	(€)	84.000.000	85.000.000	84.000.000
Total of energy consumption	MJ	45.760.766,56	52.768.794,75	57.063.642,90
Total of energy consumpt/turnover	MJ / €	0,54	0,62	0,68



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.

Knowing the impacts of its business model in terms of local environment, Cebi Micromotors Switzerland carefully measures its CO₂ emissions (scope 1 and scope 2). The calculations are divided into "market-based" and "location-based".

In 2023, Cebi Micromotors Switzerland succeed in sensibly reducing its emissions (both scopes) in comparison to the last two years. Two major measures have been taken to reduce CO₂ emissions during past years:

- In Building 1, heat from the compressors was recovered to heat the building by replacing the oil boiler, which is now only switched on by necessity;
- In Building 2, lowered the consumption of methane gas for heating by about 20% by recovering the heat generated by die-casting machines.

For these actions, two heat recovery units were also installed. These interventions have contributed significantly to the **reduction of CO₂ emissions and the recovery of the CO₂ tax.**

Emissions - Scope 1

	2023		2022		2021	
	UoM	tCO ₂ e q	UoM	tCO ₂ eq	UoM	tCO ₂ eq
Gas (Mc)	278.510,00	568,16	349.844,00	713,68	416.817,00	850,31
Fuel oil (kg)	923,00	2,98	419,50	1,35	503,40	1,63
R404A (kg)	0,00	0,00	2,00	7,89	7,00	27,60
R23	0,00	0,00	0,00	0,00	1,00	12,41
R407C	75,00	121,80	1,00	1,62	50,00	81,20
R410A	0,00	0,00	2,00	3,85	8,00	15,39
Total (tCO₂eq)	692,94		728,39		988,53	

Emissions - Scope 2

	UoM	2023	2022	2021
Electricity purchased from the net	kWh	9.741.708	11.207.541	11.739.969

	2023		2022		2021	
	Location based	Market based	Location based	Market based	Location based	Market based
Total (tCO₂eq)	0,00	17,15	0,00	19,73	0,00	20,66

4.3 Water

The management of water resources in Cebi Micromotors Switzerland is divided into **water withdrawal** and **water discharge**.

Specifically, for its services and production processes, the plant uses water from the municipal waterworks. The system serves two production buildings and it is used as follows:

- Building 1: in addition to being used for services (about 80%), the water is used for the process of the tinning line, washing of painting system hooks, galvanizing, water from the flue gas washing tower for abatement of emissions and closed cooling circuit for the plastic department. In this building, process water is not discharged into the sewer system but it is transported in 1mq cubitainers to the concentrator. The water treatment produces distilled water that is reused in the process and special hazardous waste that is disposed of according to cantonal regulations (EWC code 11 01 11).
- Building 2: the building presents a functional system for water consumption, dedicated both to normal services and to closed-circuit cooling with an evaporative tower serving the die-casting, mechanical and electronics departments. Cebi Micromotors Switzerland has an authorization for discharge into the sewerage system. The water discharged comes from the backwashing of the cooling circuit filter.

Water consumption

	UoM	2023	2022	2021
Total water withdrawal	m ³	6.660,00	9.079,00	8.519,00
Total water discharge	m ³	5.500,00	7.919,00	7.359,00
Total water consumption	m ³	1.160,00	1.160,00	1.160,00

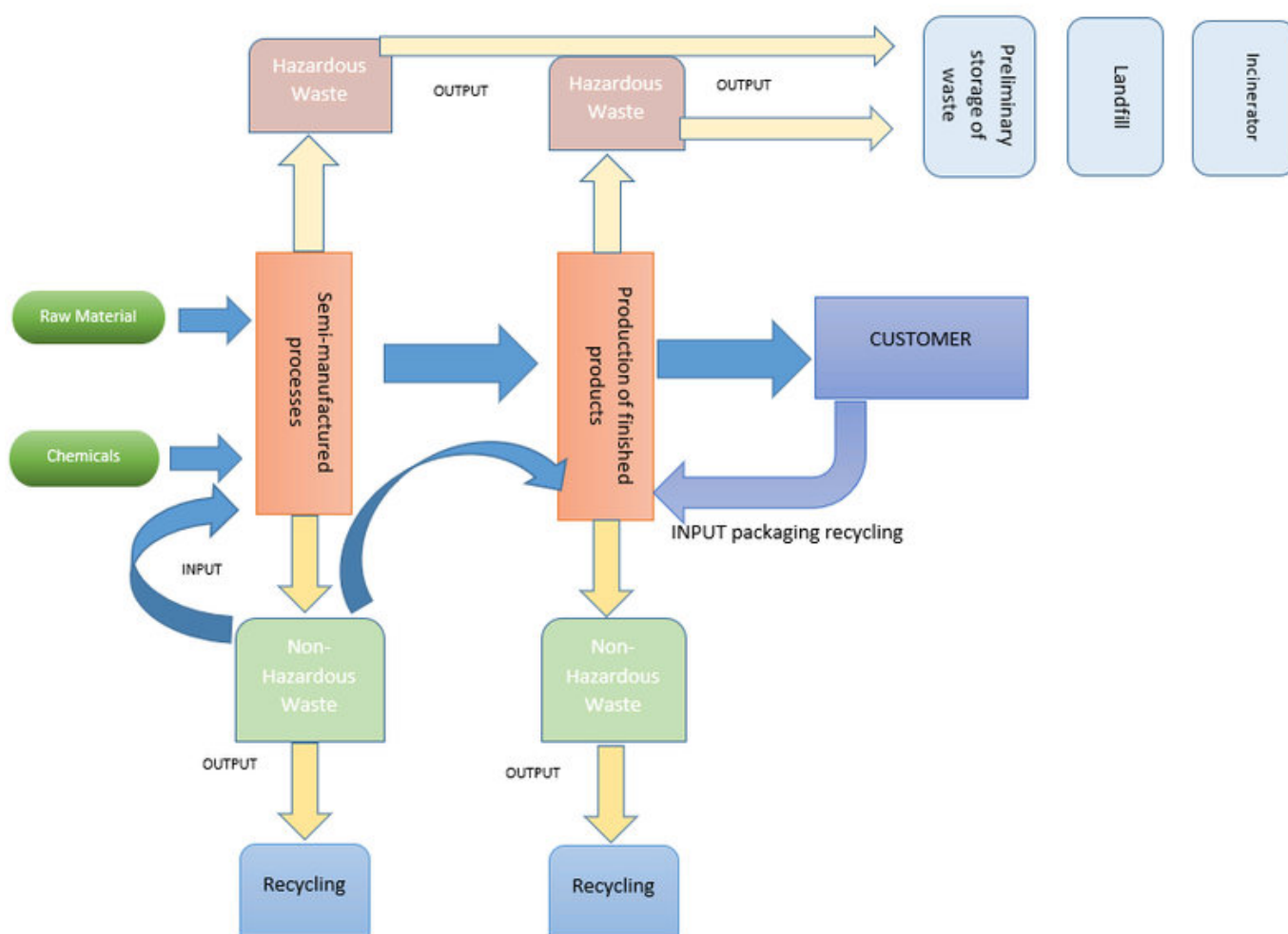
In particular, data show an increasing water consumption between 2021 and 2022. That is because the circuits in both buildings were emptied for maintenance purposes and therefore had to be refilled. In 2023, the consumption falls further as the number of people in the company has decreased.



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 Micromotors Switzerland generates hazardous and non-hazardous waste from its production process. Approximately **90% of the waste produced is non-hazardous** and comes from the processing of semi-finished and finished products. Much of this is taken back by a registered company and recycled as it is waste from the processing of metals, aluminium, brass, copper, reusable plastics, etc.



The non-hazardous waste generated, on the other hand, comes from the use of substances, chemical products such as grease, oils, release agents, water-based paints, powdered paints, etc. that enter the production process, undergo transformation and need to be disposed of on a monthly basis (e.g. processing oils, emulsions, etc.). In addition to these materials, packaging materials of incoming raw materials and empty containers of non-hazardous products are also disposed of.

Some packaging materials can be recycled within the process (e.g. wooden pallets). Moreover, packaging for some customers after delivery is returned for use in a new delivery. The procedure is carried out in cooperation with some customers only.

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

Waste generated

Type		2023		
	UoM	Generated waste	Waste not intended for disposal	Waste intended for disposal
Non-hazardous waste	t	1.792	1.788	4
Hazardous waste	t	115	79	57
Total waste	t	1.907	1.867	61
		2022		
Non-hazardous waste	t	2.287	2.278	9
Hazardous waste	t	156	116	40
Total waste	t	2.443	2.394	49
		2021		
Non-hazardous waste	t	2.351	2.343	7
Hazardous waste	t	193	158	34
Total waste	t	2.544	2.502	42



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 Micromotors Switzerland 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 Via Cantonale, 5, 6855 Stabio, Switzerland.

The document reports on Cebi Micromotors Switzerland'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 November 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 Micromotors Switzerland 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	PAGE/NOTES
GRI 2 - GENERAL DISCLOSURES	2-1 Organizational details	3 - 26
	2-2 Entities included in the organization's sustainability reporting	27
	2-3 Reporting period, frequency and contact point	27
	2-4 - Restatements of information	27
	2-5 - External assurance	Not considered
	2-7 Employees	17
	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	22
	302-3 Energy intensity	22
GRI 303 - WATER AND EFFLUENTS	303-1 Interactions with water as a shared resource	24
	303-3 Water withdrawal	24
	303-4 Water discharge	24
	303-5 Water consumption	24
GRI 305 - EMISSIONS	305-1 Direct (Scope 1) GHG emissions	23
	305-2 Energy indirect (Scope 2) GHG emissions	23
GRI 306 - WASTE	306-1 Waste generation and significant waste-related impacts	25
	306-2 Management of significant waste related impacts	25
	306-3 Waste generated	26
	306-4 Waste diverted from disposal	26
	306-5 Waste directed to disposal	26
GRI 401 - EMPLOYMENT	401-1 New employee hires and employee turnover	17
	401-3 Parental leave	17
GRI 403 - OCCUPATIONAL HEALTH AND SAFETY	403-1 Occupational health and safety management system	20
	403-9 Work-related injuries	20
GRI 404 - TRAINING AND EDUCATION	404-1 Average hours of training per year per employee	19
	404-2 Programs for upgrading employee skills and transition assistance programs	19
GRI 405 - DIVERSITY AND EQUAL OPPORTUNITY	405-1 Diversity of governance bodies and employees	17



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.

