

beyond gravity

Sustainability Report 2024





About Beyond Gravity.

Beyond Gravity, headquartered in Zurich, Switzerland, is the first startup to combine agility, speed, and innovation with decades of experience and proven quality. Our employees at 12 locations in six countries (Switzerland, Sweden, Austria, USA, Finland, and Portugal) develop and manufacture products for satellites, launch vehicles and the semiconductor industry with the goal of advancing humanity and enabling exploration of the world and beyond.

More details about the company structure, the business model and the value chain can be found in Beyond Gravity's annual report.

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About this report.

This report covers the period from January 1 to December 31, 2024. If another period applies to any of the disclosures, this is separately indicated.

This report covers all Beyond Gravity companies. This means all consolidated entities of RUAG International Holding Ltd, headquartered in Bern, Switzerland. The list of consolidated entities can be found in the annual report on page 77.

If information only covers certain entities or locations, this is separately stated at the corresponding location.

This sustainability report is not externally assured.

Date of this report

July 2, 2025



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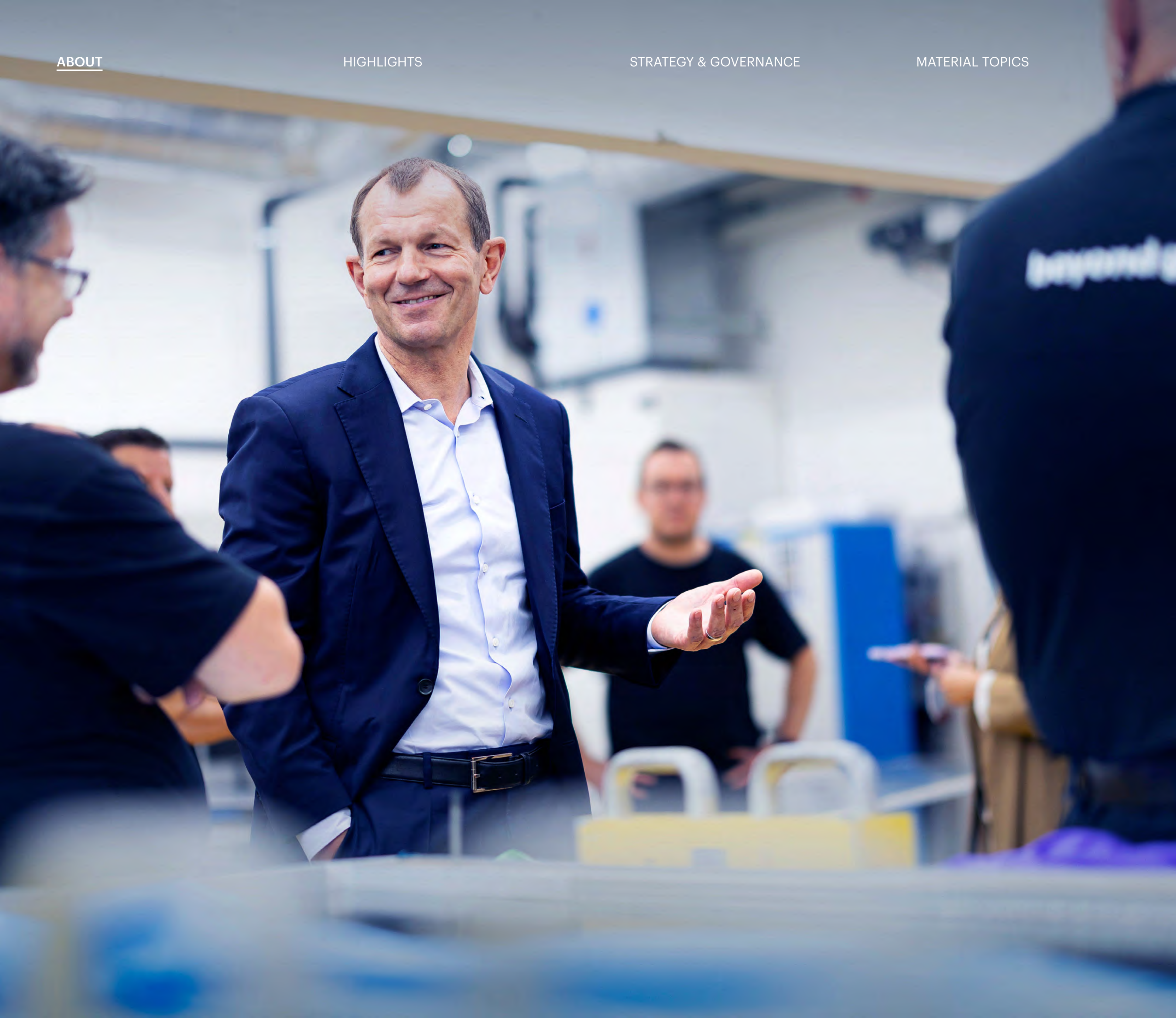
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Beyond Gravity's commitment to sustainability: A message from the CEO.

Dear shareholders,
Dear customers,
Dear readers,

Space exploration and innovation play a vital role in advancing solutions for some of humanity's greatest challenges. However, as the industry grows, so do its environmental and social responsibilities. More launches, the proliferation of satellites, and the risks of space debris demand sustainable practices. Balancing these challenges with the immense potential of space to drive progress underscores the importance of integrating ESG principles into everything we do.



Milestones in sustainability and ESG leadership

In 2024, we reached several significant milestones that underline our commitment to sustainability and ESG leadership. Among these was the publication of our very first full ESG report, along with our decarbonization roadmap - important steps towards greater transparency on our journey to a sustainable future.

Additionally, we received our first CDP and EcoVadis ratings, marking an important milestone on our sustainability journey. In CDP - the gold standard for climate-related sustainability ratings - we received a B rating, which positions us above most other industry players. In EcoVadis we increased our score from 30 to 76 points in Environment, from 50 to 57 points in Labor & Human Rights, from 60 to 69 points in Ethics and from 40 to 57 points in Sustainable Procurement. In every rating category Beyond Gravity scored well above the industry average. Additionally, the rating is now valid for the whole group including all locations.

At our site in Vienna, Austria, we made a major leap toward sustainability in 2024 by eliminating gas heating and transitioning to a renewable electricity-based energy solution. Simultaneously, we introduced highly energy-efficient facilities in Decatur, USA, and Linköping, Sweden. These new buildings are designed with optimized building envelopes, state-of-the-art technology, and energy-efficient machinery to deliver the same high level of productivity with significantly reduced energy consumption. While the optimization phase presents initial challenges, these facilities will set a benchmark for energy efficiency compared to previous generations.

Additionally, our office spaces in The Circle at Zurich Airport and Lisbon stand out for their outstanding energy efficiency, operating with near-zero emissions in their day-to-day functions. These projects exemplify our commitment to sustainable infrastructure, ensuring lower environmental impact while maintaining operational excellence.

Furthermore, our Lithography division, which was sold in late 2024, made notable advancements in sustainable packaging by introducing alternatives to plastic and expanding the use of reusable packaging solutions. These achievements demonstrate our unwavering dedication to innovation and measurable progress in our pursuit of a greener future.

Looking ahead: Transparency and innovation

As we look to the future, enhancing transparency throughout our supply chains stands out as a key priority. With the implementation of SAP Ariba in 2025, it will become significantly more efficient to systematically review our extensive network of over 2,900 suppliers in the near term. This automated data collection will span the ESG spectrum, including human rights, health and safety, work security, and environmental impact. By increasing our supplier coverage, we will be able to monitor the majority of our supply chain, ensuring compliance with regulations such as the Ordinance on Due Diligence and Transparency (VSoTr) and the upcoming Corporate Sustainability Due Diligence Directive (CSDDD).

Our focus in the future remains also firmly on reducing our emissions for Scope 1 and 2 and offsetting residual emissions from 2026 onwards. After this, we will outline and implement the specific measures required to address Scope 3 emissions.

As we strive to pioneer sustainable business models for the future, I am immensely proud of our contributions to advancing environmental understanding over the past year.

Our contributions to Space missions

In February 2024, NASA launched the climate satellite PACE to monitor ocean health and air quality. A navigation receiver from Beyond Gravity ensures the satellite's precise position in space, while one of its three instruments is safeguarded by our thermal insulation.

Just a few months later, in May 2024, the European EarthCARE climate satellite was launched. This satellite plays a critical role in demonstrating the impact of clouds and aerosols on Earth's temperature balance.

EarthCARE provides data for climate research, enhances weather prediction, and improves the accuracy of climate models. Beyond Gravity proudly contributed the satellite's on-board computer, thermal insulation, and mechanisms for aligning its solar arrays.

In the second half of 2024, two European environmental satellites, Sentinel-1C and Sentinel-2C, successfully entered orbit, marking significant milestones in climate and environmental research. Both satellites are equipped with our navigation receivers, showcasing our expertise in precision technology. Sentinel-1C is a cutting-edge radar satellite that provides scientists with critical insights into our changing climate and environment. Its radar system enables it to capture detailed images of Earth's surface through clouds and rain, day or night. This data is instrumental in tracking land subsidence, ice movements, and ocean conditions. Beyond Gravity played a vital role in its success, supplying the thermal insulation, one antenna, and the antenna support structure that ensures its smooth operation. Sentinel-2C, delivers essential data for monitoring agriculture, forestry, and natural disasters, such as floods, forest fires, landslides, and volcanic eruptions. It also observes pollution in lakes and coastal waters while keeping a watchful eye on glaciers, ice and snow. This satellite relies on a computer system from Beyond Gravity, as well as additional electronics, including a communication and control antenna designed by our team.

All the above achievements fill me with immense pride and reaffirm our role in shaping a more sustainable future.

I firmly believe that our systematic approach to sustainability is the right path forward - for humanity and for our planet. I sincerely thank you for your continued trust, which inspires and empowers us to keep driving our mission forward.

Sincerely,
André Wall
 CEO, Beyond Gravity



"As a leader in the space sector, I feel a deep responsibility to help ensure we leave our planet thriving for our children and future generations. That's why making ESG a cornerstone of our corporate philosophy is not just a priority - it's a commitment I hold close to my heart. I am all the more pleased that we are actively shaping the future of space with Beyond Gravity. Our mission is to advance the exploration and sustainable use of space through cutting-edge technology to advance humankind."

1.0

Highlights.

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1.1

Moving cleanly into the future: new standards in satellite manufacturing.

The space industry faces particular challenges – and not only when it comes to missions in space. On the ground, too, there are tough requirements, especially when handling chemicals. A current highlight from the Satellites division of Beyond Gravity shows how innovation and compliance go hand in hand.





The EU has created clear guidelines in the form of the “Registration, Evaluation, Authorisation and Restriction of Chemicals” (REACH) regulation, which regulates the use and restriction of certain chemicals. Appendix 14 plays a particularly important role here: it stipulates that a special permit is required for the use of certain substances. In addition, Appendix 17 requires a reduction in, or even the elimination of, particularly hazardous substances. This means a major change for the production of satellite components.

The change: a new primer for space

One example is the primer used in the manufacture of satellites. The previous version contained toluene, a chemical compound that is considered carcinogenic. Even though toluene seemed indispensable in space travel due to its high reactivity, it was clear that a safer alternative was needed.

We took on the challenge and initiated change with a new primer. The new toluene-free primer meets the strict EU requirements and has been extensively tested and approved in close collaboration with the European Space Agency (ESA). After months of testing in various test chambers and applications, the new primer is now ready for use. By leveraging synergies

between our teams and ESA, we were able to avoid redundant testing, which not only saved valuable time but also resulted in significant energy savings. This efficient approach underscores our commitment to both innovation and sustainability.

Safety remains our top priority

The new primer also contains reactive chemicals that could be harmful to humans – this is hard to avoid in space technology. Protective measures such as special gloves, breathing apparatus and safety goggles are therefore still mandatory. Nevertheless, the introduction of the new product has a decisive advantage: the most hazardous substances have been successfully eliminated.

Collaboration across borders

A special highlight: the results and the new primer are shared at our sites in Austria, in Sweden and Finland, so that a safe and compliant production standard can be introduced there as well. A clear statement for responsible work and sustainable innovation! With this change, we are showing that even in the traditional space industry, change is possible. Compliance, safety and technological excellence do not have to be a contradiction in terms – they are the basis for a future-oriented space industry.

"At Beyond Gravity, we recognize the critical importance of aligning our operations with the stringent REACH regulations. By proactively eliminating hazardous substances like toluene from our satellite production processes, we not only ensure compliance but also uphold our commitment to the safety of our team and the sustainability of our environment. This initiative exemplifies our dedication to responsible innovation in the space industry."

Lukas Volgger
Materials and
Process Engineer



1.2

Improving our understanding of the impact of our activities in space.

Sustainability is at the heart of our mission to shape the future of space technology responsibly. For the first time, we conducted a Life Cycle Assessment (LCA) to evaluate the environmental impact of a new subsystem developed in collaboration with ESA. This groundbreaking initiative not only underscores our commitment to sustainability but also sets a precedent for future ESA projects, making LCA an essential standard in the pursuit of greener space technology.



How did it come about that we carried out a Life Cycle Assessment for the first time and why is it significant for the subsystem we’re developing with ESA?

James: Under the ESA Future Launchers Preparatory Program (FLPP) a project has been undertaken by Beyond Gravity to create a new low-shock separation system that uses a series of latches and hinges for a very soft fairing jettison. As part of the FLPP, we were asked by ESA to also include a Life Cycle Assessment (LCA) for this subsystem.

Why did we decide to conduct a Life Cycle Assessment especially for this subsystem?

James: Other than being required to as part of the contract, this subsystem offers a great deal of simplicity which makes it a great candidate for an LCA. It is seen in this subsystem that over 99% of the mass is comprised of either aluminum or steel. Compared to other subsystems with more complex items such as carbon, solar cells, or rare-earth metals, this allows us to simplify the analysis while still maintaining a high degree of accuracy. Even with just two main material streams, tracing the production of these metals, through to machining, and then final integration still offers plenty of insight. Our LCA focuses on just two impact indicators – CO2 emissions and water usage. However, any number of key impact indicators can be tracked, for example ozone depletion, rare earth metal consumption, human toxicity, among others.

What does this assessment tell us about the environmental impact of our work?

James: The LCA in this project shows the effects of manufacturing, and where clever design feeds into lowering the footprint. Aluminum has a greater footprint compared to steel. The smelting of aluminum happens at very high temperatures with a substantial electrical current to drive the electrowinning of alumina to aluminum. The country in which this process is undertaken has a large impact on carbon emissions based on the cleanliness of its electrical grid. Because aluminum has a high environmental impact, a design effort was made to minimize the amount of swarf and other machining waste. With the large aluminum rings that circle the rocket for this separation system, breaking this ring up into many segments allows for less curvature in the machined part, and therefore less material wastage.

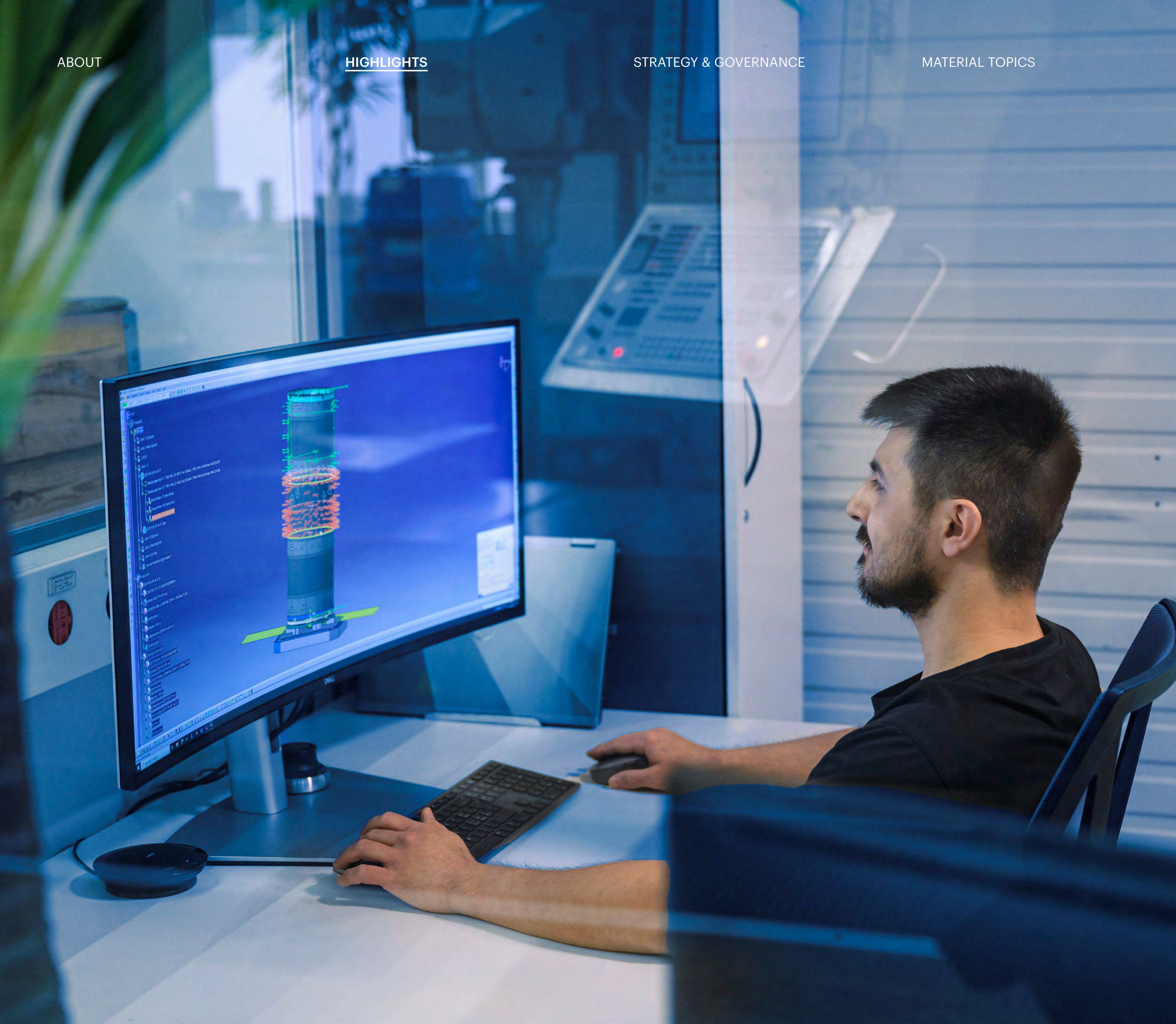
How will the LCA become a standard document for ESA projects?

James: The understanding is that as ESA projects continue into the future, a LCA will eventually become an expected part of our work. This increased focus highlights some of the different design and manufacturing options open to us and allows us to become more informed at a decision point between two pathways. For smaller subsystems this is more connected to towards manufacturing processes and material choices, but for larger systems, the required transportation, qualification, personnel movements can also start to define the footprint of a project. There exists streamlined software to calculate a broader LCA, and we expect this will become a fast and efficient analysis to perform in the future.

James Daniel Shields
Project Manager Innovation
at Beyond Gravity



"Conducting an LCA is like peeling back the layers of a complex system, revealing the hidden impacts and opportunities for sustainability. It empowers us at Beyond Gravity to continuously assess how our operations, design and manufacturing can be best optimized for a cleaner future."



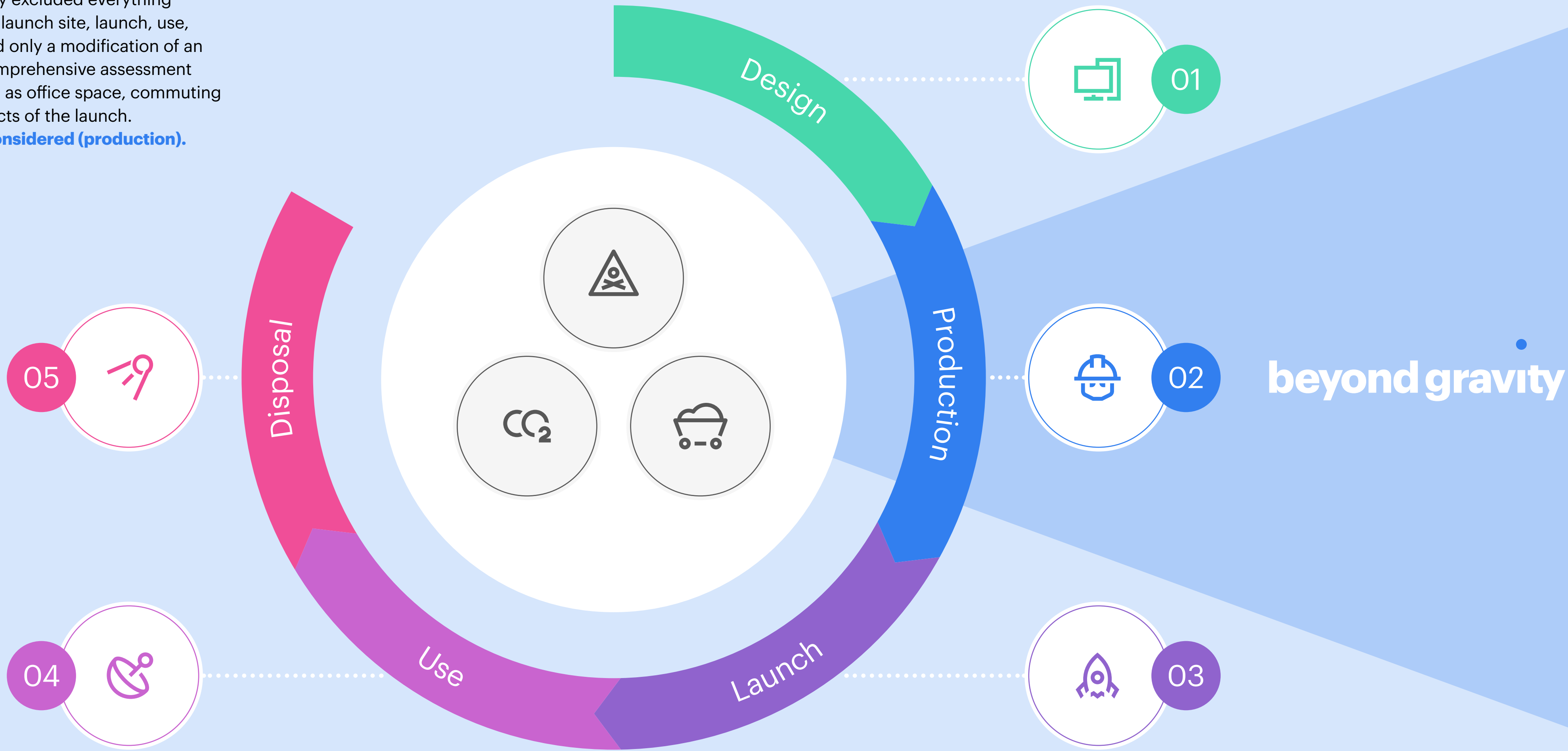
What makes this Life Cycle Assessment important for the future?

James: From this LCA, we have discovered the opportunities that reducing material wastage offers. This highlights the benefit of pursuing more advanced manufacturing methods such as extrusion or additive manufacturing such as 3D printing to bring the material wastage a lot closer to zero. An analysis of different systems across the vehicle will undoubtedly highlight unique opportunities whether it be the country of origin for materials, manufacturing methods or system decisions on which mechanism/material is selected. This leads into where design, qualification and integration also play a part in the footprint. Ultimately, it's a way of shining a light on all the steps of a design to help us make more informed choices.



This LCA covers only the production of required materials and their integration into the vehicle. We intentionally excluded everything beyond that - such as transportation to the launch site, launch, use, and disposal - because this project involved only a modification of an existing design rather than a full LCA. A comprehensive assessment would also account for factors factors such as office space, commuting from the initial design phase, and the impacts of the launch.

In this diagram, only the blue section is considered (production).



1.3

ESG Highlights: Lithography Division.

In 2024, our Lithography Division made significant strides in sustainability with a focus on reducing waste, enhancing safety, and driving decarbonization.



01

Lithography pendulum packaging: Closing the loop on waste

To tackle waste reduction, we implemented the innovative pendulum packaging system. These reusable packages travel between our facilities and suppliers, replacing traditional single-use plastic and cardboard. By enhancing this system, we aim to eliminate 10–20 tons of waste annually, significantly reducing our environmental footprint while demonstrating the power of circular economy principles in action.

02

Organic solvent-free cleaning: Safer and cleaner processes

In 2024, we introduced an organic solvent-free cleaning process for our hardware, starting with the AU 5000 project. This new method eliminates hazardous materials, creating a safer working environment while minimizing chemical waste. With plans to expand this system to additional projects, we are setting a new industry benchmark for sustainable cleaning practices.

03

Decarbonization program: Collaborating for Net Zero

Beyond our internal work, our decarbonization program is focused on engaging with suppliers to achieve net zero emissions. In partnership with ASML, we are working to align on Scope 1 and 2 emission reductions, with an emphasis on our top suppliers, many of whom are already on a similar path due to EU regulations. For those suppliers that are not yet as advanced, we are developing tailored decarbonization strategies. This collaboration, led by our strategic purchasing team, includes audits and screenings to assess progress. The next step is to jointly determine how we can achieve our climate-neutral targets, ensuring that our entire supply chain moves forward in sync. This initiative has global implications and represents a significant leap toward sustainability in the lithography industry.

1.4

Talents for the future of space.

At Beyond Gravity, sustainability and innovation go hand in hand. As we advance cutting-edge technologies and pioneering solutions for space exploration, we remain equally committed to the people who make these achievements possible. As part of our Environmental, Social, and Governance (ESG) strategy, we prioritize creating a workplace that fosters diversity, equity, and inclusion while supporting the well-being and development of our employees.





Our success is not only measured by the milestones we achieve in space but also by the sustainable impact we create on Earth. By attracting, nurturing, and retaining top talent, we ensure that we remain at the forefront of the rapidly growing space industry. Together, we are shaping a future that balances innovation with responsibility - on Earth and beyond.

Non-Discrimination Survey

Our company culture is built on collaboration, respect, and the strong belief that diversity fuels innovation. In 2024, we focused on removing discrimination from the workplace and conducted a Non-Discrimination Survey.

Insights from the Non-Discrimination Survey

The survey was designed to better understand our employees’ perceptions and experiences of discrimination. As such, it provided valuable insights into areas to focus on in our ambition to create a truly inclusive environment.

Areas for further improvement:

- Ensuring a level playing field for all genders, with in particular women still reporting gender-based discrimination.
- Eliminating age-related biases that impact both younger and older employees, as well as any bias related to health conditions and disabilities.
- Ensuring colleagues are aware of the different reporting channels and feel confident using these, as needed.

These insights provide a solid foundation for action as we work towards a more inclusive and supportive workplace.

Actions for a more inclusive workplace

Several initiatives have been launched, including:

- Improving reporting mechanisms to increase transparency and trust.
- More proactive communication such as information campaigns and regular communication of workforce statistics.
- Training sessions to raise awareness and build competencies in managing diversity.
- Targeted support for employees affected by discrimination.

Our goal is to create a workplace where every employee can reach their full potential - regardless of gender, age, background, or other characteristics.

Beyond Colors & Beyond Genders

In alignment with our ambition to create a truly inclusive environment, we introduced two initiatives in 2024 that are open for everyone, run by employees and are not subsidized by the company:

- Beyond Colors: A program fostering a safe and inclusive environment where everyone feels valued and respected.
- Beyond Genders: An initiative to promote gender equality.

We are actively involving our employees to create an inclusive workplace culture to build a supportive environment. Together we are creating a future in which everyone is heard.



Vera Märk
Director Talent Practices

"With our actions, we can collectively work towards a more inclusive and equitable future. Together, we can ensure that the journey towards truly inclusive workplaces and society continues. Let us be the champions of change, driving forward the values of fairness, innovation, and social justice in every sphere of our lives."



1.5

Our decarbonization strategy: Milestones & achievements.

Standing at the forefront of innovation, technology, and discovery, at Beyond Gravity we are committed not only to advancing humankind but to ensuring that this mission is undertaken in a responsible and sustainable manner. In an era defined by growing environmental concerns, we are embarking on a journey towards a more sustainable future, with the ambitious goal of reducing emissions as far as possible within our own operations while offsetting all remaining emissions from 2026 onwards.



Recognizing the urgent need to tackle climate change and reduce greenhouse gas emissions, we are fully committed to minimizing, mitigating, and ultimately eliminating the environmental impact of our operations. In 2024, we published our first-ever decarbonization roadmap and commitment, outlining our strategy to reduce emissions as far as possible within our own operations while offsetting all remaining emissions from 2026 onwards. This roadmap provides a comprehensive overview of our current emissions, the measures we are implementing to reduce them, and our plans for offsetting any remaining impact.

Over the past year, we have made significant progress in our sustainability journey, with a strong focus on energy efficiency, renewable energy, and carbon footprint reduction. Below is a summary of our key initiatives in 2024 across our various sites:

- Linköping → Sweden**
In the summer of 2024, we proudly opened our new production facility and offices in Linköping. Designed for energy efficiency, the building also features a photovoltaic system that allows us to generate our own electricity sustainably.
- Zurich → Switzerland**
By optimizing space usage and relocating to “The Circle” office at the airport, we have created opportunities to sublet vacant areas, further reducing our carbon footprint. In the long term, the sale of our existing property will pave the way for a new development in Zurich, expected to include green energy solutions and modern, energy-efficient building structures.
- Coswig → Germany**
We have successfully transitioned to 100% climate-neutral and renewable electrical energy sources, significantly reducing our environmental impact.
- Vienna → Austria**
The installation of an electric boiler at Stachegasse 13 in Vienna has enabled us to fully transition to green electricity for heating, eliminating the need for gas.
- Decatur → USA**
In the summer of 2024, we proudly opened our new production facility and office in Decatur. The building is designed with energy efficiency in mind, featuring an optimized layout and state-of-the-art, energy-saving machinery.

We remain dedicated to further advancing our sustainability strategy. In 2025, we will take further steps toward sustainability by switching to green electricity in Titusville and Decatur and implementing carbon offset measures.

Furthermore, 10% of the Executive Board’s bonus is tied to sustainability targets, which are redefined annually. Last year, these targets were linked to the decarbonization roadmap and ESG ratings, reaffirming our commitment to long-term environmental responsibility.

[Decarbonization roadmap on the Beyond Gravity website](#)

2.0

Strategy & Governance.

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Beyond Gravity's approach to sustainability.

As a technology company with a global presence, we aim to create value for all stakeholders throughout the entire value chain – focusing on economic, environmental and social aspects in all our activities.

At Beyond Gravity, we are convinced that it is important to combine economic success and growth with environmental and social responsibility. We understand sustainability: our goal is to minimize negative impacts to our planet and society and to promote the well-being of our employees and the communities where we operate. We want to assume our responsibility and help to ensure that our planet is preserved for future generations by using resources wisely. We will continue to ensure seamless compliance and proactively integrate new regulations and investor requirements regarding ESG into our thinking and actions. In addition, we see sustainability as an opportunity for new products and services, markets and revenue streams.

2.1 Strategy.

As Beyond Gravity is fully owned by the Swiss Confederation, our strategic direction is defined in the owner strategy. The owner strategy for 2024-2027 indicates that we need to align our business activities in an environmentally sustainable way.

Based on this requirement, we defined our first sustainability strategy in 2022. The three key strategic issues (listed below) are completed by actions in social and governance areas. The strategy has been approved by our Executive Committee.

Key topic 1. Climate change and carbon emissions

Careful management of our environmental footprint is one of our three key strategic topics. We focus primarily on reducing our own emissions (Scope 1 and 2). As a manufacturing company, we have a significant carbon footprint, which we want to reduce in the years to come. Therefore, we have defined a decarbonization roadmap, which has been approved by the Executive Committee. The following levers will contribute to reducing our emissions across the company:



Renewable energy

The aim is to gradually cover all our electricity needs through renewable energy. This will enable us to reduce CO₂ emissions.



Optimizing energy efficiency and sourcing

Optimization measures regarding energy consumption will enable us to further directly and indirectly reduce our CO₂ emissions. These can be, for example, measures to improve the building shell, the use of LED lights or the recalibration of heating and cooling systems. Also, the day-to-day efficient use of energy by our employees reduces our overall energy requirements.



Switching to public transport, cutting down on business trips, making the workplace more flexible

We want to motivate our employees and create incentives to use public transport to travel to work, to reduce unnecessary business trips, to encourage rail travel over air travel wherever possible, and to enable working from home whenever feasible.



Supply chain

By far the largest part of our carbon footprint is indirectly caused by our supply chain (Scope 3). Therefore, our aim is to partner with our direct suppliers to better understand their CO₂ footprint and to encourage them to take actions to reduce it.

Key topic 2. Energy efficiency

By optimizing energy consumption, we can reduce CO₂ emissions and at the same time lower our energy costs. The most important drivers in this regard are the following:



Employee behavior

Practical behavior by employees in production, when closing and opening doors and windows, using tools or electric lights, can make a significant contribution to reducing overall energy consumption. We raise awareness through communication measures and are planning on-site trainings to further raise awareness among employees.



Technical optimization

Building shells, lights, door opening mechanisms, system operating times and the recalibration of air-conditioning and heating systems can make a significant contribution to reducing our energy needs.



Space optimization

A reduction in office space through shared offices also helps to cut heating and energy costs on our premises.



Step by step towards modern, sustainable offices

The construction works in Linköping and Decatur were completed in 2024. This was another important step after having renovated the offices in Vienna and moved into new offices in Zurich in 2023. In Linköping, for example, solar panels were installed on the entire roof of the production area.



2.1 Strategy.

Key topic 3. Responsible sourcing

It is important for us to work with suppliers that share our sustainability goals. Along with the measures that reduce our environmental impacts, we also ensure compliance with all supply chain-related laws and regulations, for example regarding human rights, corporate integrity, or health and safety. A software-based monitoring and evaluation solution or our Corporate Code of Conduct for Business Partners serve as tools for greater transparency.



Supplier commitment

With our Code of Conduct for Business Partners, we require our suppliers to commit to minimum standards when it comes to social and environmental responsibilities. We expect our suppliers to always respect the fundamental human rights of people in their business activities.



Supplier monitoring & assessment

The supplier monitoring currently focuses on child labor and conflict minerals, as this is required by Swiss law. With a software-based solution we are monitoring and assessing ESG performance data from our suppliers. This provides additional transparency within our supply chain. The monitoring of all suppliers is still the aim and one of the priorities for the future (see more in the section [“Other work-related human rights”](#)).



Supplier development

Guiding and supporting suppliers in the application of measures plays an important role in the implementation of our ESG goals. Supplier development in ESG areas is considered a competitive advantage in the selection of suppliers.

... and beyond

Along with the three key topics, other social and governance issues are important to us and additional sustainability-related measures will be continuously worked on:



Diversity is our strength

Diversity contributes to a tolerant and open corporate culture and is central to ensuring that different perspectives are incorporated into decision-making processes. Increasing diversity in the company is important to us.



Zero tolerance of discrimination

Beyond Gravity positions itself against any kind of discrimination. It is therefore important to be aware of forms of discrimination and to examine and implement countermeasures.



Conscious use of consumables

Consumables account for a significant share of waste and disposal management. We can reduce our footprint by increasingly using recycled materials, reusable product solutions or climate-neutral products.



Future opportunities, but also risks

Our current enterprise risk management system will be expanded to include ESG topics. Two main ESG-related risks are documented in the ERM: Climate change and not meeting stakeholder expectations as well as reputational risks in connection with supplier due diligence and choosing suppliers that do not adhere to relevant environmental and human rights requirements.



Sustainability also counts in remuneration

In addition to financial and personal targets, an ESG target is included in the bonus awards of the company's executives and managers. This way, we are improving management's incentives to support sustainability.



2.2 Governance.

To progress in our sustainability initiatives, sound governance is important. Responsibilities regarding sustainability are allocated at the appropriate levels, as described in this section.

Board of Directors (BoD)

The overall responsibility for all sustainability-related topics lies with our Board of Directors. The BoD is mainly responsible for the definition and approval of the sustainability strategy. Sustainability matters are discussed by the BoD, neither the Nomination Committee nor the Audit Committee have specific sustainability-related responsibilities.

The BoD is informed at least once a year regarding our sustainability activities and where we stand regarding the achievements of our goals and priorities. The BoD discusses sustainability-related risks as part of its interactions on enterprise risk management (ERM). Lastly, the BoD approves the ESG-related targets that are relevant for the remuneration of the Executive Committee and it approves the sustainability report.

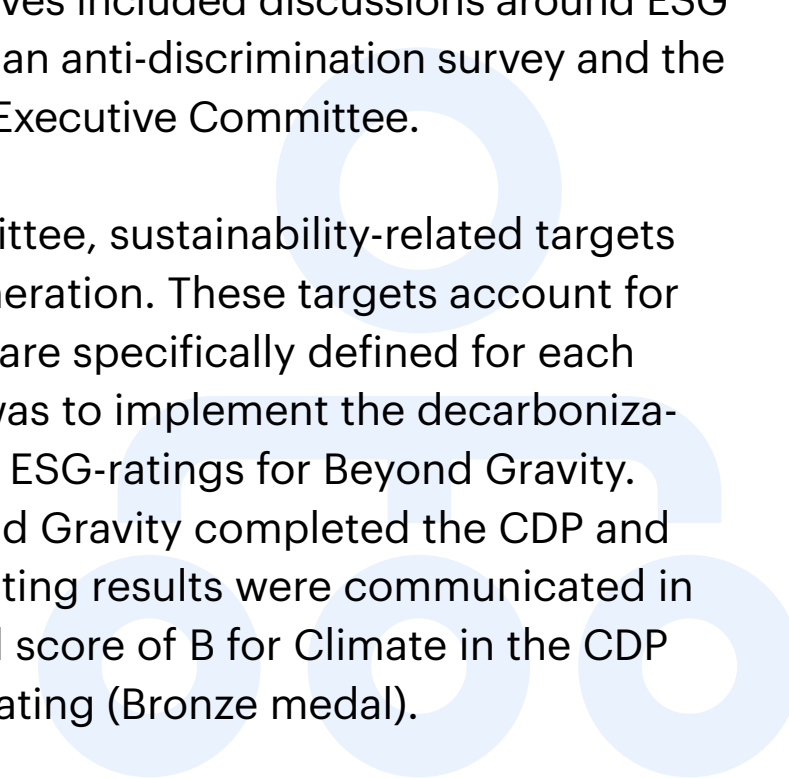


Executive Committee

Sustainability receives a very high level of management attention. The Executive Committee is responsible for the development and proposal of the sustainability strategy, which is approved by the BoD. The BoD delegates the implementation of the sustainability strategy and the relevant initiatives to the Executive Committee. As part of the implementation of the sustainability strategy, the Executive Committee approves the results of the double materiality analysis, including the material topics.

The Executive Committee regularly receives updates regarding sustainability. In 2024, the ESG Director regularly updated and made proposals to the Executive Committee. In these sessions, the Executive Committee is informed about the progress of the various sustainability initiatives. In addition, there are deep dive topics, defined by the ESG Director discussed during these updates. In 2024, deep dives included discussions around ESG ratings, the decarbonization roadmap, an anti-discrimination survey and the definition of ESG-related goals for the Executive Committee.

Furthermore, for the Executive Committee, sustainability-related targets are set that affect their variable remuneration. These targets account for 10% of the variable remuneration and are specifically defined for each financial year. In 2024, the objective was to implement the decarbonization strategy and to obtain one or two ESG-ratings for Beyond Gravity. This objective was achieved, as Beyond Gravity completed the CDP and Ecovadis rating questionnaires. The rating results were communicated in early 2025 and we achieved an overall score of B for Climate in the CDP rating and of 64/100 in the Ecovadis rating (Bronze medal).



ESG Director

The day-to-day implementation of the sustainability strategy was delegated from the Executive Committee to the ESG Director. The ESG Director reports to the General Counsel, who reports to the CFO.

The ESG Director supports the Executive Committee with the development of the sustainability strategy, oversees the implementation of the various sustainability initiatives, and is responsible for the internal and external reporting on sustainability. In each division, the ESG Director has a contact person, who drives the sustainability initiatives in the divisions. However, these divisional contacts do not have a reporting line to the ESG Director.



2.3 Material topics.

This report is based on the double materiality assessment, which was conducted in 2023. In the reporting period, no changes were made to the material topics. In 2025, we conduct a CSRD-compliant double materiality assessment to prepare for future regulatory requirements.

The materiality assessment involved four steps:

Compilation of potential relevant sustainability topics

01

Assessment of impacts, risks and opportunities

02

Consolidation of key topics and determination of material topics

03

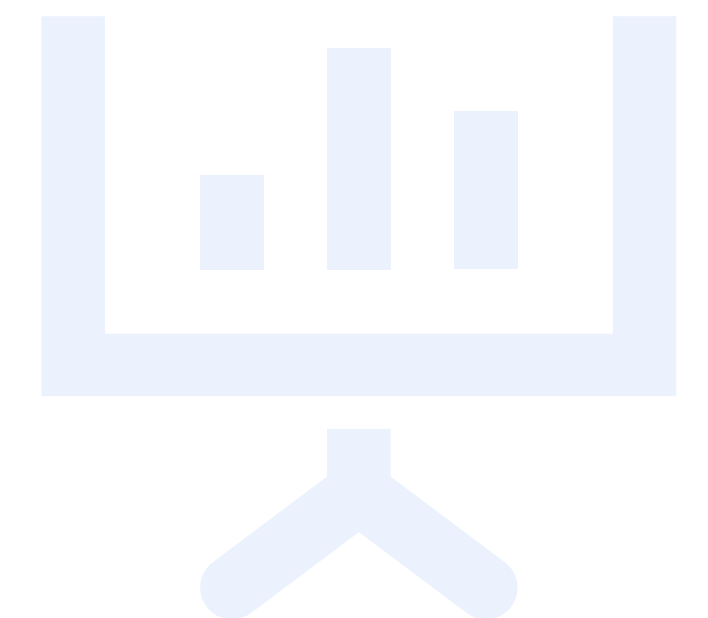
Validation of the material topics

04

As a first step, a long list of potential material sustainability topics was compiled, based on regulatory requirements and other relevant sustainability standards. Next, the impact as well as the risk and opportunity assessments were carried out by an external consultancy specializing in sustainability strategy and reporting. The topics were evaluated regarding their actual and potential impacts throughout Beyond Gravity's value chain, as well as regarding the risks and opportunities of sustainability topics that might affect the company's business success. For both perspectives, the severity and likelihood of the impacts or the risks and opportunities were assessed. Consequently, the material topics are those sustainability-related issues, which are either material from the impact perspective, from the risk and opportunity perspective (also known as financial materiality) or from both perspectives. The final material topics were validated and approved by the Executive Committee.

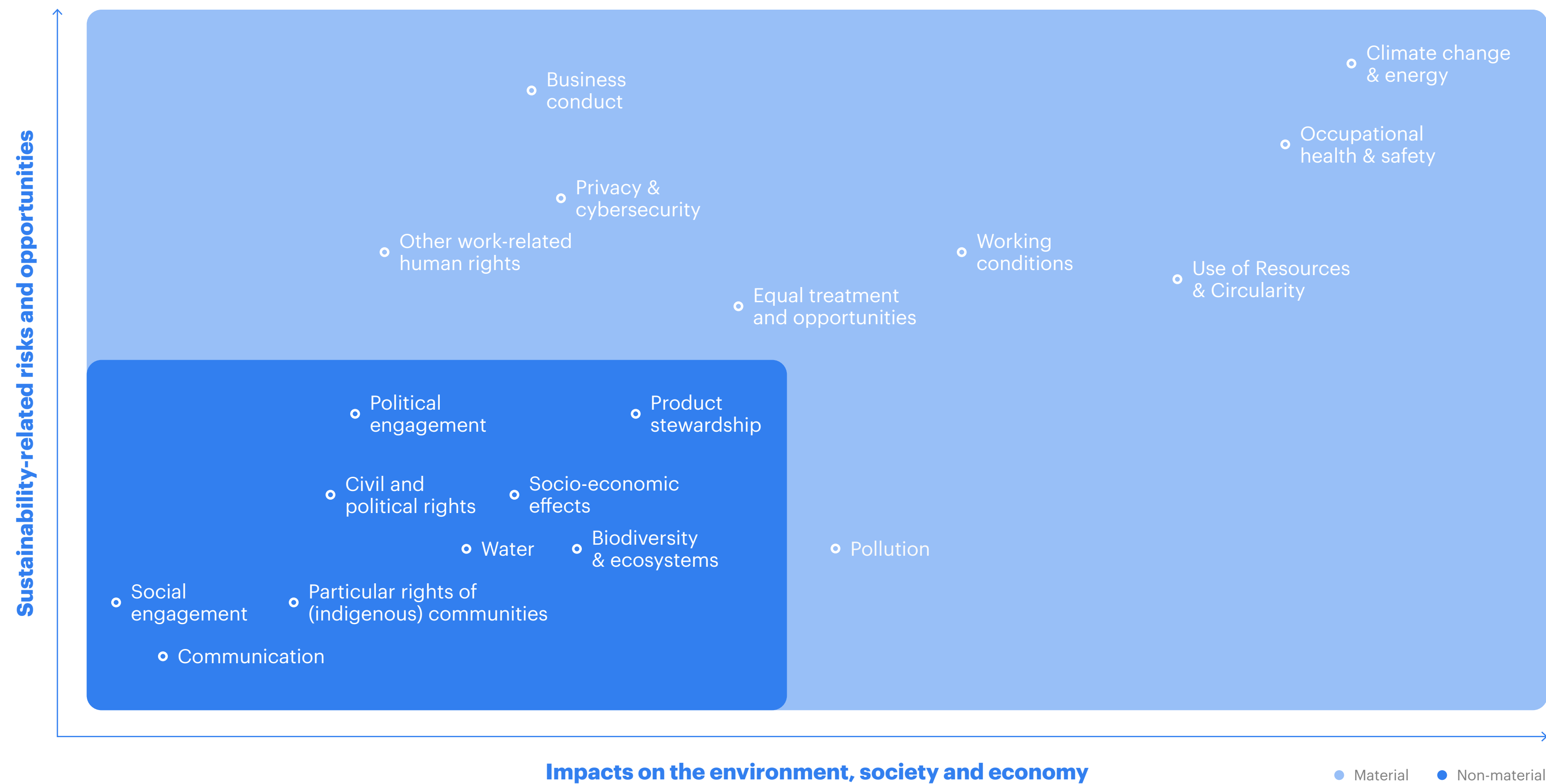
Our nine material topics are:

01. Climate Change & Energy
02. Use of Resources & Circularity
03. Pollution
04. Occupational Health & Safety
05. Equal Treatment & Opportunities
06. Working Conditions
07. Other Work-Related Human Rights
08. Business Conduct
09. Privacy & Cybersecurity



2.3 Material topics.

Beyond Gravity's materiality matrix:
This classifies all ESG issues into two groups, **material** and **non-material** topics.





2.4 Stakeholder management, critical concerns & conflicts of interest.

To ensure good business practices, we have processes in place to interact with relevant stakeholders, enable individuals inside and outside of the organization to raise concerns, and processes to handle conflicts of interest. In this section, these three practices are described in more detail.

Stakeholder management

We regularly interact with our key stakeholders. The stakeholder engagement is decentralized with different departments interacting with stakeholders.

Stakeholder category	Key concerns of stakeholders	Form of engagement
Owner (Swiss Confederation)	<ul style="list-style-type: none">• Good business practices (risk management, compliance, anti-corruption practices)• Sustainable growth and profitability• Progressive and transparent HR strategy, including attractive working conditions and vocational training	<ul style="list-style-type: none">• Interaction at the annual general meeting• Definition of owner strategy indicating the owner’s expectations and strategic objectives for Beyond Gravity for 2024-2027• We report the yearly results to the owner, from this year on also including sustainability matters
Employees and potential employees	<ul style="list-style-type: none">• Safe working environment• Attractive working conditions, including professional development and fair wages• Responsible behavior by management and colleagues	<ul style="list-style-type: none">• Employee surveys• Regular career development discussions and performance reviews with managers• Regular and mandatory trainings on issues such as health & safety or compliance-related topics (anti-corruption, anti-trust, trade compliance, IT and data security)• Communication via intranet with news feeds, live webcasts from management, corporate magazine and possibilities to interact with other colleagues• Regular remuneration reviews to ensure internal and external (market) equity



Stakeholder category	Key concerns of stakeholders	Form of engagement
Customers and potential customers	<ul style="list-style-type: none">• Innovative and high-quality products that are delivered on time• Business continuity and availability of components• Long-term and reliable partnerships• Competitive prices• Reduction of emissions in the supply chain	<ul style="list-style-type: none">• Close collaboration to achieve common understanding of solutions and required quality regarding the engineering activities we conduct• EInteractions on different levels, such as management, engineering, quality assurance, sales, and procurement• Regular customer surveys to get insights on potential improvements• Interactions at industry fairs and conferences, several times each year
Suppliers and business partners	<ul style="list-style-type: none">• Long-term and reliable partnerships• Supply security• Fair prices	<ul style="list-style-type: none">• Personal collaboration and relationships with all managed suppliers on various topics, such as quality, availability, prices, but also human rights and decarbonization• Data collection regarding the Integrity Next tool on a wide variety of ESG topics• Regular supplier audits with managed suppliers
Industry associations and academic institutions	<ul style="list-style-type: none">• Sharing knowledge and best practices• Cooperation on projects, especially R&D	<ul style="list-style-type: none">• Regular interaction with top management• Sponsoring of projects• Involvement in expert working groups in industry associations• Incubator projects and collaborations with student groups to work on ideas to improve our innovations
Media and general public	<ul style="list-style-type: none">• Ownership and safety relevance for Switzerland and its inhabitants• General interest in the space field• Contribution of Beyond Gravity to technological innovation and scientific progress	<ul style="list-style-type: none">• Interaction with journalists• Publications (press releases, annual report, etc.) to report significant updates and performance• Regular publication of content on various social media platforms. Communication and marketing activities at international industry fairs• Facility tours

Memberships

Beyond Gravity is a member of various associations, networks and initiatives related to the space industry or relevant business-related issues. The following list indicates the most important memberships and how we participate in their activities.

Association	Description of the association
Swissmem	Swissmem is the leading association for both SMEs and major corporations in the Swiss technology industry. For its members, Swissmem provides professional advice, offers extensive networks, and supports them in digitalization while also, at a political level, advocating good framework conditions and an innovative center of industry in Switzerland. The focus is on access to global export markets, the effective promotion of innovation, and a liberal labor market. Beyond Gravity actively participates in the Swiss Space Industries and the Semiconductor Industry Sector Groups.
International Astronautical Federation (IAF)	The International Astronautical Federation (IAF) is the world’s leading space advocacy body. Its members are all leading space agencies, companies, research institutions, universities, societies, associations, institutes, and museums worldwide. The IAF advances knowledge about space, supporting the development and application of space assets by promoting global cooperation. The IAF actively encourages the development of astronautics for peaceful purposes and supports the dissemination of scientific and technical information related to space. Beyond Gravity is part of the scientific network of IAF, with contribution to symposia and participation in workshops.
Space Innovation	Space Innovation enhances and connects a network of entities active in the space domain to foster Swiss space innovation, research and technology, education, and outreach. Beyond Gravity was a founding member and is represented on the Board of Directors of this important Swiss Space Industry network. We regularly participate in workshops and other events of the network.
Transparency International Schweiz	Transparency International Schweiz is the Swiss section of Transparency International. Transparency Switzerland aims to fight corruption in Switzerland and in the business relationships of Swiss companies in interactions with foreign actors. Beyond Gravity is a member of Transparency International Switzerland, as anti-corruption is an important topic in the sectors where we operate.



Association	Description of the association
Community of Ariane Cities	The Community of Ariane Cities (CVA) brings together European cities – referred to as Ariane Cities – and partner industrial firms working in European space transportation. The CVA enables them to improve their cooperation, keep elected representatives and citizens informed about space activities in Europe and help train future space sector professionals. Beyond Gravity is a member of the network and especially participates in educational workshops for students.
AEROSUISSE	AEROSUISSE is an umbrella organization representing parties interested in the promotion and preservation of aerospace and coordinates their work. Its purpose is to protect the interests of the Swiss aerospace industry and to safeguard its livelihood. It influences the design of the legal system in the aerospace sector.
Eurosace	ASD Eurosace represents the European Aerospace, Security and Defense Industries. ASD Eurosace actively supports the competitive development of the sector in Europe and worldwide. ASD Eurosace works on issues covering civil aviation, defense, security, and space. It analyzes, formulates, and establishes policy positions for the industry on key strategic sectorial issues.
Composites United	Composites United (CU) is one of the world’s largest networks for fiber-based multi-material lightweight design. CU promotes the industrial use of hybrid high-performance lightweight design composites and supports their sustainable use. To achieve this goal, CU supports its members in the targeted acquisition of national and international projects, the presentation of their skills at national and international events/trade fairs and through specific educational offers. Beyond Gravity is represented in the Board of the Swiss network and we regularly participate in networking events and presentations.
Schweizerische Vereinigung der Industrielackiermeister (SVILM)	The Swiss Association of Master Industrial Painters is an independent trade group. The members come from a wide variety of companies in the metal industry as well as from paint shops and suppliers to the sector. The association’s core competencies are vocational training and further training including certificate training, final apprenticeship examinations, introductory courses, occupational safety, painting techniques, environmental protection, and factory inspections. Through its network, it advises and supports members in all matters relating to industrial painting.



Communication of critical concerns

We want to avoid any violations of internal policies, and of laws and regulations. Violations are not acceptable and are appropriately sanctioned. Therefore, we encourage people to immediately report irregularities or violations, especially of the Code of Conduct or any internal policies.

Employees and third parties worldwide can utilize our speak up tool (whistleblowing system), either through an online tool or by phone, if there are suspicions or observations of irregularities or violations. The system enables anonymous incident reporting and confidentiality. In addition, employees can report incidents via their line manager, the HR managers, the Compliance & Governance department or directly to the General Counsel.

There are no negative consequences or retaliation against employees who have reported violations in good faith, even if the incidents do not lead to sanctions. However, making false allegations against colleagues or managers are subject to disciplinary measures and sanctions.

Disciplinary measures and sanctions can range from reprimands and warnings to dismissal and civil claims for compensatory damages and criminal prosecution, depending on the severity of the violation.

The reported violations are handled by the Compliance & Governance department. Depending on the severity of the violation, the Executive Committee is informed in a timely manner. In addition, the Board of Directors and its Audit Committee are regularly informed about the number and status of the cases and the results of the closed cases.

STRATEGY & GOVERNANCE

In 2024, there were 27 notifications (notifications in 2023: 23), 14 were reported via the whistleblowing mechanism, and 13 were directly reported within Beyond Gravity. More details on the cases can be found below:

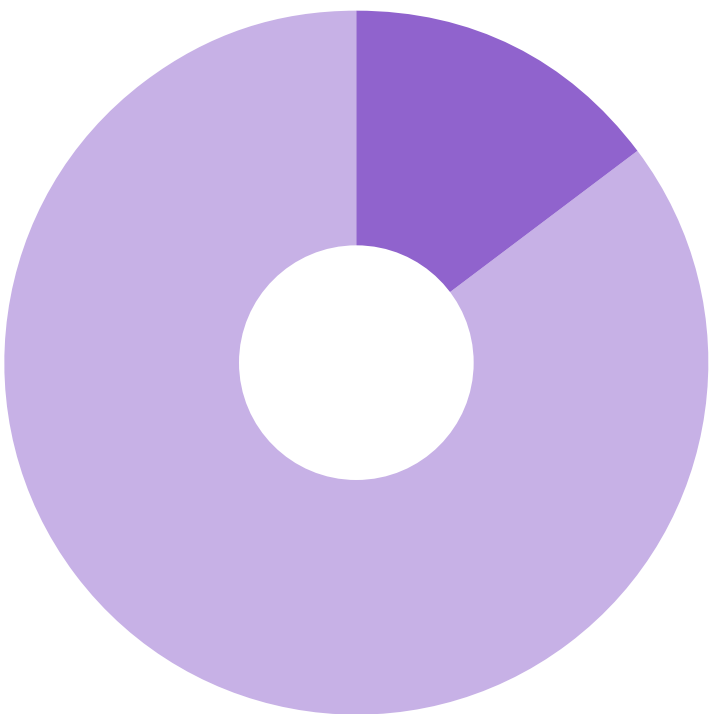
Decisions / Sanctions

- **Case still open:** 4
- **No violation:** 12
- **Closed with measures:** 8
- **Closed w/o measures:** 3



Status

- **Investigation ongoing:** 4
- **Cases closed:** 23



KEY PERFORMANCE INDICATORS

Conflicts of interest

Conflicts of interest pose a threat to Beyond Gravity as an organization as well as representing a significant corruption risk. As a result, we have created a policy setting basic rules to handle actual, potential, or perceived conflicts of interest to avoid negative consequences for employees and Beyond Gravity. The policy also applies to the members of the Board of Directors and the Executive Committee.

To prevent possible conflicts of interest on the leadership level, the Swiss Confederation, as sole shareholder of Beyond Gravity, controls all decisions at the General Meeting, including the election and remuneration of Board Members and dividend resolutions. We are required to annually disclose the details of the nomination process, appointments, composition, and remuneration of our Board of Directors.

In addition, the members of the Board of Directors and the Executive Committee must declare their mandates twice a year. The conflicts of interest relate to cross-board memberships, cross-shareholding with suppliers and other stakeholders, as well as any relationships, transactions and outstanding balances with related parties.

In 2024, the regular review of conflicts of interests for Executive Committee members and managers in certain positions was reinstated.

3.0

Material Topics.

- 3.1 Climate Change & Energy
- 3.2 Use of Resources & Circularity
- 3.3 Pollution
- 3.4 Occupational Health & Safety
- 3.5 Equal Treatment & Opportunities
- 3.6 Working Conditions
- 3.7 Other Work-Related Human Rights
- 3.8 Business Conduct
- 3.9 Privacy & Cybersecurity

Highlights Material Topics.

Number of employees

1,583

Number of employees by country

565 → Switzerland

249 → USA

408 → Sweden

261 → Austria

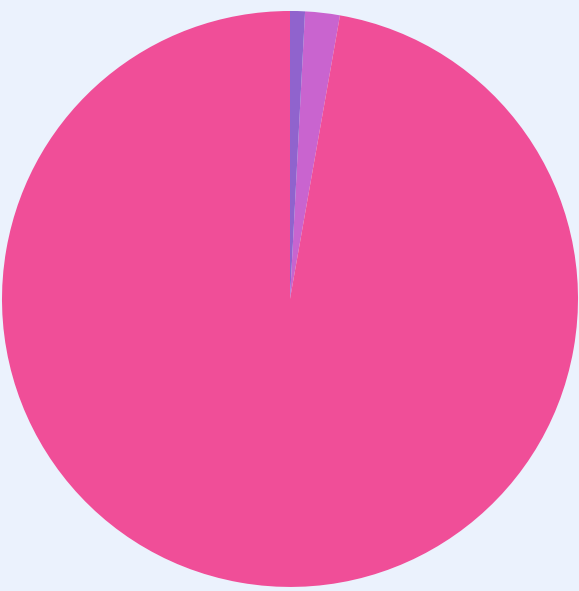
27 → Finland

73 → Portugal





Scope 1-3 emissions (in t CO₂-eq)



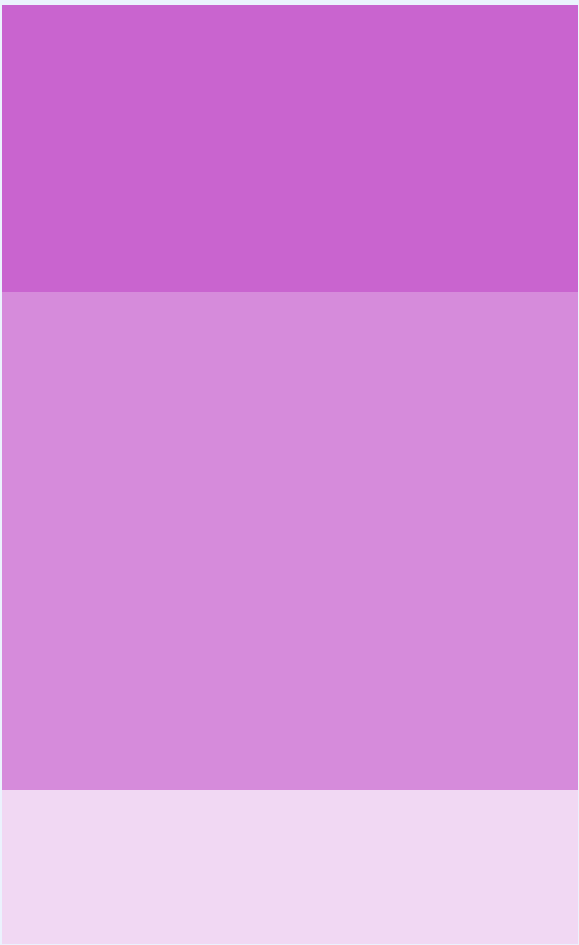
- **Total Scope 1:**
104.1
- **Total Scope 2 market-based:**
934.9
- **Total Scope 3:**
89,106

Scope 1 (in t CO₂-eq)



- **Stationary Combustion**
91.0
- **Mobile Combustion**
13.1
- Total Scope 1**
104.1

Scope 2 (in t CO₂-eq)



- **Purchased Electricity**
285.9
- **Purchased Heat**
495.9
- **Purchased Cooling**
0.0
- **Purchased Steam**
153.1
- Total Scope 2 market-based**
934.9

Scope 3 (in t CO₂-eq)



- **3.1 Purchased goods & services / 3.2 Capital goods** — 84,074
- **3.3 Fuel & energy-related activities** — 197
- **3.4 Upstream transportation** — 1,595
- **3.5 Waste generated in operations** — 137
- **3.6 Business Travel** — 858
- **3.7 Employee Commuting** — 2,245
- Total Scope 3**
89,106



In 2024, Beyond Gravity received two ESG-related ratings for the first time. We received an overall score of **B for Climate in the CDP rating** and earned a **Bronze medal from Ecovadis**, scoring 64/100 points.



Basic salary and remuneration of female to male
(average over employee categories and countries)

0.94

We aim to provide equal pay for equal work across all hierarchical levels and operating countries. We will work on some of the outliers over the next few years.



Total number of
work-related injuries

25

Total number of
severe work-related injuries

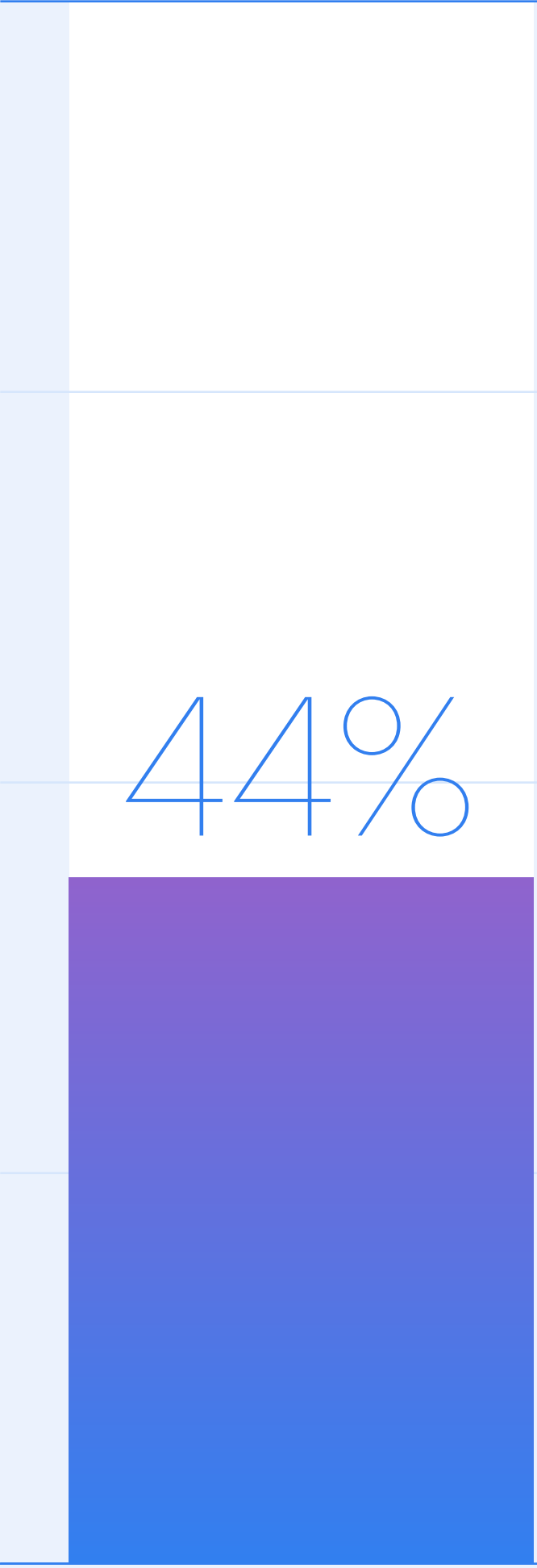
0



Percentage hazardous waste
to non-hazardous waste



Percentage recycled
non-hazardous waste





Renewable energy

48.8%

The total energy consumption of Beyond Gravity amounts to 90,007 GJ.



Number of data breaches identified during the reporting period and communicated to the authorities

1

In 2024, one data protection incident had to be reported to authorities. However, the case did not lead to sanctions and was closed.

Significant instances of non-compliance with laws and regulations during the reporting period

1

0



Training minutes per employee for privacy & cybersecurity

155





3.1

Climate Change & Energy.

Climate change is one of the key global challenges. Our commitment extends to sustainable practices and specific measures to help overcome this challenge.





Total electricity consumption in GJ

62.0000GJ

The total electricity consumption of Beyond Gravity amounts to 62,000 GJ (17.22 GWh).

Renewable electricity

50.71%

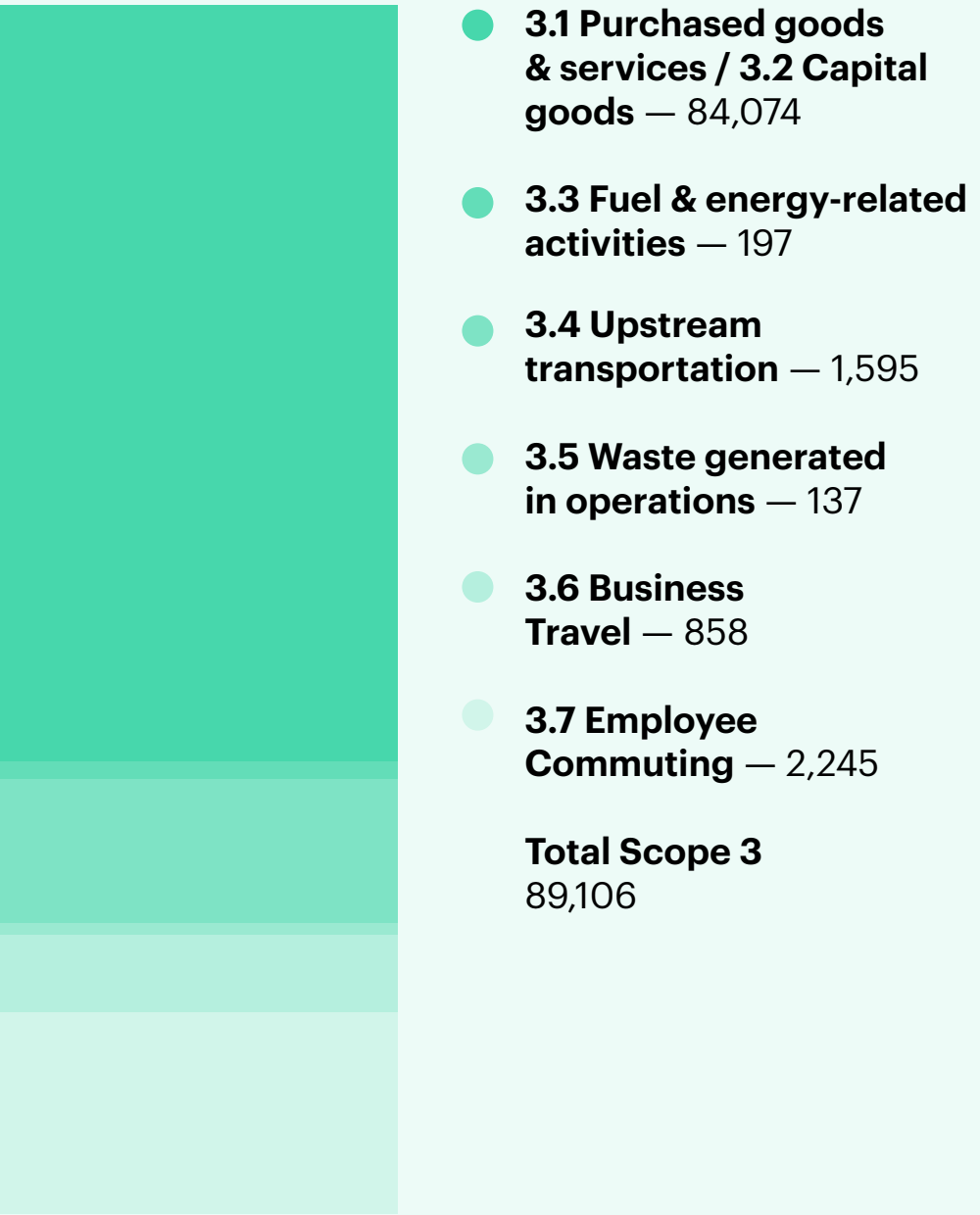
Scope 1 (in t CO₂-eq)



Scope 2 (in t CO₂-eq)



Scope 3 (in t CO₂-eq)



3.1.1 Topic overview

Climate change is a global issue with far-reaching consequences for both the environment and the economy. At Beyond Gravity, we recognize our role in contributing to climate change through our business activities, particularly in the generation of greenhouse gas (GHG) emissions, largely stemming from energy usage. By embracing climate-related initiatives, we aim not only to fulfill our corporate responsibilities but also to align with the evolving expectations of our stakeholders.

As part of our commitment to mitigating impacts, we understand the significance of reducing our GHG emissions. A primary focus is placed on reducing energy consumption, increasing energy efficiency within our operations, and purchasing energy from carbon neutral sources.

Our stakeholders, including our owner, customers, potential investors, and employees, expect Beyond Gravity to take proactive measures to minimize its environmental footprint. This involves a continuous effort to enhance the efficiency of our processes, thereby reducing our overall impact on climate and energy consumption.

Furthermore, our stakeholders expect us to ensure seamless operations even in the face of potential power outages. This is particularly important for work in the cleanrooms.

3.1.2 Our ambition

At Beyond Gravity, we have made an ambitious commitment: to reduce our emissions (Scope 1 and 2) as far as possible and from 2026 on, to offset remaining emissions. A detailed plan is included in the decarbonization roadmap, which was published in 2024. To achieve this, a range of measures are taken at individual locations.



Our mission does not stop there. We are on a journey to minimize emissions, actively working to reduce our carbon footprint wherever we can. From implementing diverse projects to offsetting unavoidable GHG, every step counts. At the same time, we are on a journey to enhance our energy efficiency and to reduce our energy consumption. More details regarding specific measures can be found in the above-mentioned decarbonization roadmap.

3.1.3 Impacts, risks and opportunities

By carrying out our business activities, we consume energy, use prefabricated parts, and generate GHG emissions. These impacts are caused both directly by us and by our business partners. Thus, Beyond Gravity contributes to climate change, which has a negative impact on both the environment and people. These emissions are caused by our use of fossil fuels for materials and in the processes within our facilities. Additionally, the production of electrical energy leads to emissions. Despite the negative impact on climate change, as an industrial group, we have the opportunity together with other companies to promote renewable energies and innovations and thereby minimize the impact on climate change.

Our production relies heavily on electricity, and electricity shortages have highlighted potential risks when supply is insufficient. Additionally, in Austria, we no longer source gas from Russia, which adds to the risk of energy shortages. Beyond Gravity recognizes the importance of mitigating these risks by actively endorsing renewable energies.

By reducing the dependence on conventional electricity sources, we not only protect ourselves against potential shortages but also insulate ourselves against price fluctuations in energy markets.

Embracing renewable energy not only presents an opportunity for a more resilient energy supply but also aligns with our commitment to reduce GHG emissions. Furthermore, prioritizing increased energy efficiency provides similar benefits, reinforcing our dedication to sustainability while simultaneously capitalizing on operational advantages.

Working with launch vehicles for space related activities brings positive insights. The end users of these vehicles send satellites into orbit for scientific research, amongst other things, to collect increasingly accurate data to combat climate change. In addition, we manufacture electronic and mechanical components for satellites. These satellites include what are called climate satellites, which observe the weather, ocean currents, volcanoes, etc. Thus, these products also have a positive impact on how society can handle changes to the environment.

For the reporting year, our scope 1 and 2 emissions amounted to 2,805 t CO₂-eq (location-based) respectively 1,039 t CO₂-eq (market-based). Purchased heat accounted for about half of these emissions. While our overall energy consumption grew significantly due to the growth of our company and the opening of new production sites, we still managed to reduce our Scope 1 and 2 footprint by various measures such as switching to renewable energy at several of our sites.

Scope 3 emissions totaled 89,106 t CO₂-eq, of which the purchased goods & services and capital goods made up about 94%.

During the reporting period, Beyond Gravity consumed 17.22 GWh of electricity. 8.73 GWh of this was from renewable electricity. Our total energy consumption was 90,008 GJ.

3.1.4 Management approach

Reduction of emissions

Careful management of our climate impact is one of the strategic key topics for Beyond Gravity. To better quantify our impact on the climate and to see how we can most effectively reduce this impact, we have been calculating a corporate carbon footprint since 2023. To further reduce our carbon footprint, we have developed a roadmap to achieve reductions of our Scope 1 and 2 emissions and to offset all remaining emissions from 2026 onwards. Optimizing energy consumption plays an important role in achieving this. Based on the energy audit reports from





2023, which included various energy related KPIs and several customized energy reduction measures and projects for each site, we implemented several measures in 2024. For example, in Linköping, we are now operating in a new building with better energy efficiency. In Gothenburg, we optimized the cleanroom to achieve better energy efficiency. In Vienna, we have a new electric boiler and no longer use gas. In Decatur, we have a new facility with an improved cooling system that is more efficient. In addition, we will raise awareness among employees about the careful use of energy, using corporate communications and on-site trainings. We also want to motivate our employees to switch to public transport, reduce unnecessary business trips and enable them to work from home. Furthermore, the reduction in office space through shared offices helps to cut heating and energy cost. In addition to reducing our energy consumption, we aim to cover our energy needs exclusively through renewable energy.

However, the largest part of our carbon footprint is indirectly caused by our supply chain. Therefore, we need to better monitor and evaluate our suppliers, and to work with them on common goals for reducing GHG emissions.

Our decarbonization roadmap

Our decarbonization roadmap outlines our commitment to reduce our absolute Scope 1 and 2 emissions as far as possible and to offset the remaining emissions from 2026 on. Scope 3 emissions are also actively addressed. The decarbonization roadmap outlines a series of actions that primarily focus on eliminating emissions, namely: decarbonizing electricity, green heating solutions, maximizing energy efficiency and neutralizing residual emissions. The roadmap was approved by the Executive Committee and the Board of Directors.

Roles and responsibilities

Different stakeholders are involved in the process of minimizing our climate impacts and reducing our energy consumption. The ESG Director has the primary responsibility for climate-related and energy issues. He is supported by dedicated managers in each location. Usually, by

the respective facility manager, although this varies from site to site. Sometimes the responsibility is also in external hands, depending on location and contract. In addition, employees are involved in the process of reducing energy consumption by answering surveys and suggesting ideas for saving energy.

Effectiveness of measures

To track effectiveness of the actions, the measured and recorded data is compared with data from previous years (e.g. the corporate carbon footprint). Regarding GHG emissions, we use the KPIs of absolute emissions and emissions per turnover. However, we are not able to measure the progress of the measures with our current measurement systems. This is why we assume, based on the estimates of our external auditor, that if we implement the measures as recommended, they will also generate the corresponding savings. Furthermore, this sustainability report is intended to create transparency and provide a tool for reviewing and disclosing annual progress.

3.1.5 Outlook

In the coming years, the focus will be on implementing the decarbonization roadmap and thereby reducing our emissions. In addition, we are working on an internal climate change policy, which will be adopted in 2025. Furthermore, we will continue improving our energy efficiency and reducing our energy consumption. To reduce reliance on fossil fuels, we will increase our use of renewable energy sources and expand the electrification of our production processes. Different measures are planned in 2025. For example, in Linköping, we will complete the new building and install the already planned solar panel roof. In Vienna, we want to train employees in climate and energy efficiency. In Decatur, energy and infrared thermography optimization of our equipment is planned for 2025.



David Hierzer
ESG Director

"We drive sustainability by strategically reducing emissions, optimizing energy efficiency, and advancing innovative solutions to combat climate change. Every step we take brings us closer to a more sustainable future for generations to come."



3.2

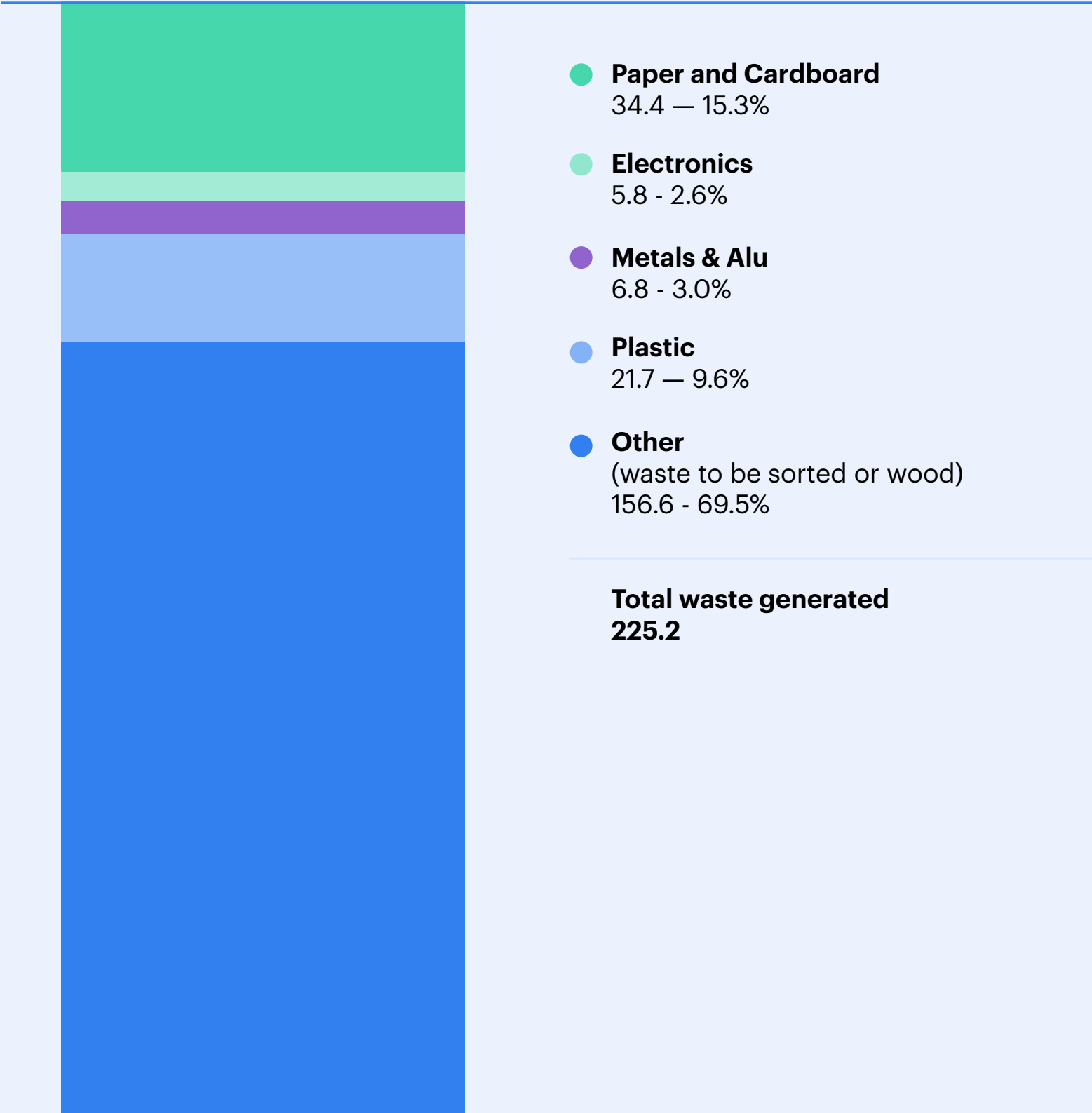
Use of Resources & Circularity.

As an industrial manufacturing company, constructing high precision units, our waste impact is low. However, we still aim to reduce waste, become more resource efficient and increase the reuse of materials and recycling rate. This will not only reduce our environmental footprint and lead to cost savings but also increase our attractiveness for business partners and potential employees.



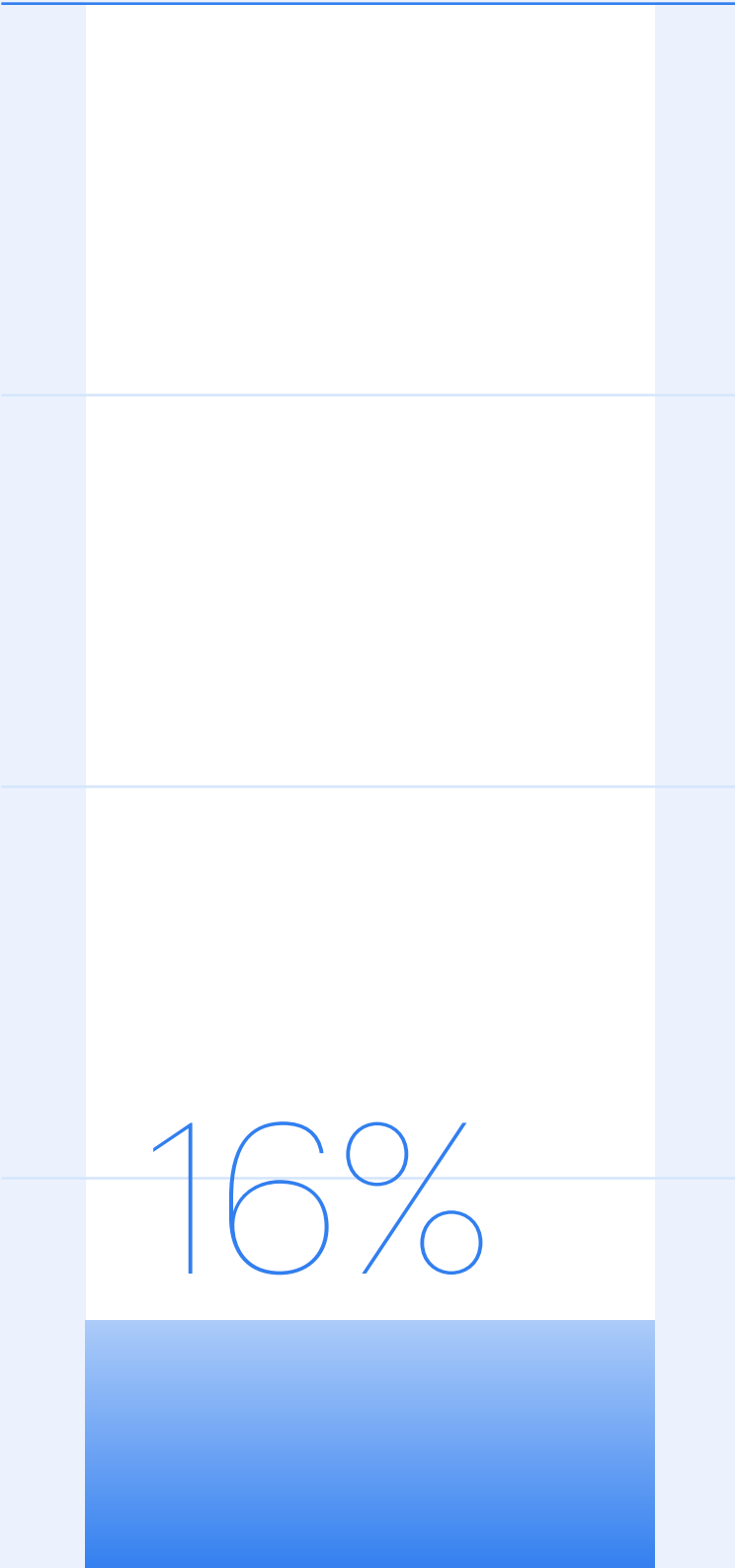


Non-hazardous waste generated (in tons)
Waste types in percentages



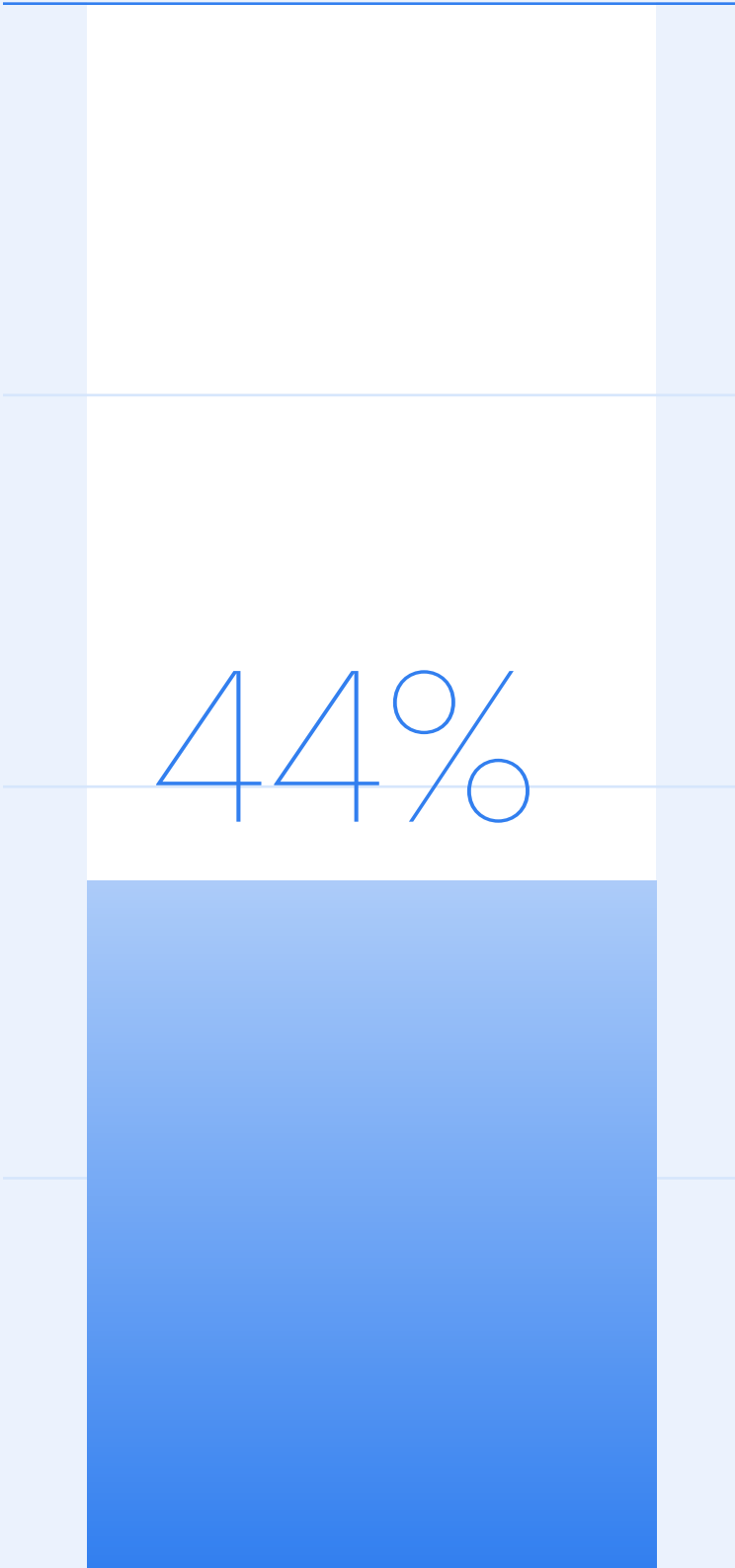
• In 2024, we generated 225.2 tons of non-hazardous waste, of which the category “waste to be sorted or wood” made up the biggest share. Paper and cardboard and plastics were the other two categories which made up a big share.

Percentage hazardous waste
to non-hazardous waste



• In 2024, only 16% of the generated waste was hazardous waste. Of this, the biggest share was made up of propanol, detergents and cleaning agents, and alkaline washing water.

Percentage recycled
non-hazardous waste



• In 2024, 44% of the non-hazardous waste was recycled. We are working to further increase this proportion.

3.2.1 Topic overview

Due to the resources we use (especially aluminum and steel, composite and electronic parts), reducing resource consumption and promoting circularity is important to us. This can minimize the impact on the environment and save costs. In addition, investing in this topic can attract valuable business partners and talented employees. Due to our activities and the products we manufacture, it is impossible to avoid waste completely.

The expectations of our stakeholders are that Beyond Gravity will reduce its carbon footprint. This is only possible if resource consumption decreases, resource efficiency increases, and circularity is promoted. Regarding waste management, unnecessary waste is expected to be avoided, waste should be disposed of correctly and in accordance with the law, reduced, and the recycling rate increased. As certain Beyond Gravity products end up in the ocean after the use phase (launcher structures), we collaborate with customers to make tracking of those parts possible for potential future recovery.

3.2.2 Our ambition

In our ESG strategy, we have committed ourselves to reducing the total volume of waste wherever possible and increasing the amount of recycled waste. We also want to comply with all relevant laws and regulations and to have zero incidents regarding waste handling.

3.2.3 Impacts, risks and opportunities

By using finite resources, we have an impact on the availability of resources and on the environment due to resource extraction, as part of our upstream value chain. Our main activity is the production of relatively small high-precision components. Resource consumption is therefore limited. These high-precision components are long-lasting products with a lifetime of decades and therefore do not often generate waste. In addition, the materials used for the components can be reused.



Despite the comparatively low consumption of resources, we source conflict materials (gold and tin), which represent inherent compliance risks, especially due to regulatory requirements, e.g. in Switzerland. Furthermore, we generate hazardous and non-hazardous waste, which is not or cannot be recycled. Firstly, production waste is generated, and secondly, logistics from suppliers leads to packaging waste. Hazardous waste is only produced in small quantities and mainly due to organic solvents. Additionally, certain products (rocket parts) end up in the ocean after the use phase. This leads to a loss of resources as these cannot be recovered and contribute to marine pollution.

In 2024, we generated 225.2 tons of non-hazardous waste, of which 44% was recycled. Hazardous waste made up 16% of the waste generated, with propanol, detergents and cleaning agents and alkaline washing water accounting for the largest share.

3.2.4 Management approach

Waste management

To analyze what waste is produced and in what quantities, a corresponding analysis is regularly carried out and monitored for the different locations. However, for some locations, this analysis needs to be established or improved, so that targeted measures can be taken based on these results. To mitigate the impacts due to waste generation, we have launched a project which includes research and actions for the reduction of resource use and enhancement of circularity. Research projects are currently underway and focus on alternative packaging, waste reduction and the avoidance of organic solvents.

One measure to reduce hazardous waste as well as potential pollution is to avoid the use of organic solvents in the hardware cleaning processes. Another measure is to enhance the use of pendulum packages to avoid package waste like plastic, wood and cardboard. Furthermore, to reduce the amount of plastic packaging for cleanroom clothes, bulk packaging is used. To increase the recycling rate and ensure that waste is disposed of correctly, waste separation has been introduced or simplified in certain office spaces by increasing the number of waste separation bins.





In 2024, we made great progress with our waste management. In Linköping, we have a new facility that helps us improve how we sort and process waste. This facility also promotes digital collaboration, which means less office paper printing. In Austria, we made small changes that reduced the number of waste disposal trips. In Decatur, we used the same waste management plan from our old facility in the new one. This keeps our waste management practices effective and consistent.

Nevertheless, not all waste can be avoided. For the waste generated, we have routines for the collection, sorting and disposal of waste, including the special treatment of hazardous waste. Agreements with external companies specializing in waste treatment are in place. Therefore, we ensure correct waste disposal. Most of our contracted waste disposal companies process all waste according to ISO standard 14001. Thus, waste is recycled, reused, or burned in a waste incineration plant, where no substances can leak. With the combustion of waste, energy is produced, which can be reused by industrial facilities to heat.

Roles and responsibilities

Facility managers or HSSE managers for the respective sites, as process owners for environmental processes, are responsible for waste management. Legal responsibility lies with the CEO of the respective units. At certain sites, we are responsible for the correct disposal and promotion of circular economy. At other sites, we are only tenants and not responsible for the disposal of waste.

Progress is measured by the numbers on how much waste is generated and how many resources are used. The ESG Director processes and reviews the waste data to monitor and report the quantities in the requested waste categories.

The percentage of total waste generated and the percentage of waste that is recycled are the main tools for monitoring the impact of the measures implemented. It is important that all stakeholders are sensitized to waste management and the use of resources. Management therefore regularly informs customers and business units about measures that are of interest.

3.2.5 Outlook

In the future, completing our data regarding generated waste and further waste reduction is our target. Therefore, the different locations will establish or improve their waste data collection processes. We will continue evaluating options to further reduce the total amount of waste generated and to increase the percentage of recycled waste, e.g. by installation of waste separation bins in all offices or by further increasing the use of pendulum packages.

In Sweden, the volume of waste will most likely increase in 2025 due to the general increase in production. However, the recycling mechanism in Sweden is already highly optimized, so no changes will be necessary. Nonetheless, we will implement the new waste concept at the new plant in Linköping. In Austria, the use of pendulum packaging is to be expanded with more suppliers in 2025.



Tom Mutschman
Project Engineer

"Optimizing waste management practices is not just a responsibility, but a commitment to a more sustainable future. At Beyond Gravity, we're dedicated to minimizing our environmental footprint through resource efficiency and circular economy initiatives, including our whole global supply chain.

Our focus on waste reduction and recycling isn't just about sustainability - it's about attracting partners and talent who share our vision for a greener world."



3.3

Pollution.

To meet the required quality and performance standards of our products, it is currently not possible to completely avoid chemicals that fall under the REACH (Registration, Evaluation, Authorisation and Restriction of Chemicals) and RoHS (Restriction of Hazardous Substances in Electrical and Electronic Equipment) regulations of the EU. We also use volatile organic compounds (VOCs). Still, it is our aim to reduce the use of these hazardous materials to minimize the risks to our employees and the environment.



3.3.1 Topic overview

Pollution is an important topic for us because chemicals and materials that can be harmful to people and the environment are processed at Beyond Gravity and within our value chain. Certain materials fall under the REACH and RoHS regulations of the European Union and other relevant country-specific regulations. Beyond Gravity also uses VOCs, which can be harmful to human health. Stakeholders expect Beyond Gravity to meet the applicable laws and regulations in the different operation countries and to use and dispose of these materials responsibly. In addition, our products must meet customer requirements and expectations. Unavoidable pollution effects must be fully managed in such a way that they pose no harm to employees, both in the short and long-term by using protective equipment (e.g., gloves, goggles, respiratory protection).

3.3.2 Our ambition

We have set ourselves the goal of causing no harm to our employees or the environment. We commit ourselves to the careful handling of hazardous materials. We minimize the use of hazardous chemicals, electronics and organic solvents and ensure that operating practices and waste handling do not cause harm to our employees or the environment.

As the topic is related to occupational health and safety, the goal relates to the safety walks described in the section "Occupational Health & Safety". The goal is that the number of minimum 408 documented safety walks is 100% fulfilled. In 2024, this number was far exceeded, as 827 safety walks were conducted.

3.3.3 Impacts, risks and opportunities

The use of VOCs, emitted as gases from solids or liquids, have potential negative effects on the health of employees. In addition, the used hazardous materials can lead to environmental pollution. These substances and organic solvents not only have an impact on the environment and the health of employees. They also pose the risk of employees not following the guidelines

for handling these substances, which can have serious consequences. Materials falling under the REACH and RoHS regulations are used in very small quantities for our products. Nonetheless, we declare the amount of substances of very high concern used, according to the REACH regulation. Within the space industry, we, like many other suppliers, receive an exemption for the use of critical materials when no alternatives are currently known that possess the relevant performance characteristics (stiffness, robustness, low weight) and are just as reliable. Furthermore, organic solvents such as acetone or isopropanol are currently necessary chemicals that cannot yet be avoided. Thus, the impacts of these materials will remain. At the moment, we are not able to measure our REACH and RoHS consumption. We therefore measure our consumption of organic solvents. In 2024, we purchased a total of 2595 kg of acetone (2023: 1499 kg) and 8181 kg of isopropanol (2023: 5983 kg).

Our upstream activities contribute to environmental pollution due to the extraction of raw materials. Downstream, after the use phase, launcher structures of Beyond Gravity end up in the ocean, which contributes to a small amount of marine pollution. In addition, our products indirectly lead to space debris. Space debris is becoming a problem since uncontrolled parts can damage satellites, space stations and other objects. To reduce debris in space we partner with ClearSpace, a company with the mission to reduce space debris.

3.3.4 Management approach

Reduction of pollution

We are committed to minimizing environmental pollution and ensuring the health of our employees. The handling of hazardous materials is described in respective processes, from ordering to storage and use of the products. The use of safety data sheets and storage procedures for hazardous substances are regulated. In addition, employees must wear protective equipment (e.g., gloves, safety goggles, etc.) when handling hazardous materials. To protect employees' health, we also comply with the threshold values for VOCs defined by the environmental authorities in the countries where we operate.





Treatment of hazardous materials

It is important that we operate in accordance with the law and know which chemicals we are allowed to use. Therefore, risk analyses for new chemicals and materials (REACH and RoHS) are carried out in certain locations. The reason for this is that there is always a risk that new chemicals or materials may be added to the REACH or RoHS list or to other relevant country-specific regulations, which we are then no longer allowed to use. It is therefore important to always check the list and look for alternatives.

In addition to working with hazardous materials, transportation is also critical. When they are delivered to the site, there is always the danger that the products will be damaged or spilled if not handled correctly and carefully. We have taken structural measures to optimize the delivery of hazardous materials. For example, floor construction work (new floor coverings and special concrete coverings) was carried out to ensure that any possible leakage of hazardous materials does not affect the environment.

Additionally, we have employees who are responsible for REACH and hazardous materials who take part in regular meetings with the responsible for REACH from the main companies in the European space industry to exchange information on the applicable laws and try to find a way to move further away from hazardous materials.

In practice, however, only small steps have been achieved, as alternatives are often not available or involve high financial investment to prove that an alternative material has the same qualification criteria, often with an uncertain outcome.

To handle hazardous materials the use of the ESA REACH tool was implemented more rigorously in 2024 in Switzerland. The ESA REACH tool provides the opportunity to react more efficiently to changes within the REACH regulation. When all materials and substances used are recorded in the ESA REACH tool, the tool automatically highlights the different risk levels for potential obsolescence. This replaces the manual check of the REACH lists and makes sure that any obsolescence can be discovered in time to find suitable replacements as quickly as possible.

Roles & responsibilities

Policies and processes are described in the different business process management systems in our operating countries. These systems include a policy regarding the handling of hazardous materials. It describes, for example, that decanting of solvents into small containers may only take place at specifically labeled workstations that have the appropriate equipment. It also explains the labeling of certain materials. Responsibility regarding pollution lies with the global HSSE manager with a direct reporting line to the group CEO.

Effectiveness of measures

The effectiveness of the measures is monitored by the internal process management system. To comply with laws and regulations relating to hazardous materials, we carry out safety walks in the departments receiving the goods, in storage areas, production areas and waste management areas. The results are recorded in our internal HSSE incident reporting tool. The safety walk is a key performance indicator of Beyond Gravity Group's HSSE and is monitored by the global HSSE manager. In 2024, no specific problems with regards to hazardous substances were recorded on the safety walks.

3.3.5 Outlook

For most locations, no specific activities are planned for 2025 due to the small amount of hazardous materials used. For example, in Sweden, even though replacing cleaning machines is technically feasible, it is not currently justified from a business perspective. As production volumes are expected to increase in the future, we will re-evaluate the potential for investing in organic solvent-free automated machines.

In Switzerland, one of our main goals for 2025 is to work more closely with the ESA REACH tool to ensure all our materials and substances are tracked within this database. Additionally, the anticipated universal restriction on PFAS materials will be a significant focus. We aim to continue using compliant PFAS materials and, where this is no longer possible, find suitable alternatives as quickly as possible.



Sam Bodry

Materials & Processes Engineer

"Striving for safer practices, Beyond Gravity aims to minimize the use of hazardous materials while meeting quality standards and staying compliant to the regulations. Our commitment extends from careful handling to exploring alternative solutions, ensuring the well-being of our employees and the environment remains paramount."



3.4

Occupational Health & Safety.

Occupational safety is a top priority at Beyond Gravity worldwide. We do everything in our power to ensure that all employees leave work safe and sound. Various measures from the areas of Health, Safety, Security and Environment (HSSE) are implemented and are mandatory for all employees. These measures include training in handling hazardous substances, wearing protective clothing, and complying with safety regulations in both production and office environments. By adhering to these protocols, we strive to maintain a safe and secure workplace for everyone.





Percentage of employees covered by the H&S management system

100%

Work-related injuries

25

Severe work-related injuries

0
(according to the GRI standard with 6 months recovery time)

3.4.1 Topic overview

We are responsible for providing a safe work environment for all employees through systematic, preventive, proactive and reactive handling of potential and actual cases. As an industrial manufacturing company, the risks of injuries are always present. We strive to develop a strong health and safety culture and aim to make our workplaces safer, healthier, more secure and environmentally sustainable. We therefore commit to four guiding principles:

01 No harm to people

02 Manage HSSE matters as any other critical business activity

03 Protect the environment and act environmentally sustainably

04 HSSE being a strong and essential part of the company culture





3.4.2 Our ambition

The health and safety of all employees, the security of our facilities, products and environmental protection are fundamental values at Beyond Gravity. Based on these reasons and our four guiding principles, we have set ambitious goals and targets for 2024.

We recorded a Lost Time Injury Rate (LTIR) of 0.178, which is significantly lower than our target. The planned number of safety walks was exceeded by more than double the amount. For 75% of all incidents, a detailed root cause analysis was conducted and 81% of incidents were reported on time,

which means within three days of their occurrence. With 2.7 (meaning a total of 4 incidents) the number of severe incidents was slightly higher than what we aimed for. We are constantly improving our health & safety management system.

The Global HSSE Coordinator is responsible for ensuring tracking of these targets. Therefore, monthly meetings of employees with HSSE responsibilities take place. Additional safety champions were appointed to advance the fulfillment of the targets:

KPI	Target 2024	Result
Severe incidents* / 1000 FTE w/o commuting accidents	<1.5	2.7
LTIR (non-fatal work injury) w/o commuting accidents	<0.5	0.2
Number of minimum Safety Walks documented with HSSE incident tool	408	827
Detailed Root Cause analysis for “accidents” and “fatalities” w/o commuting accidents	100%	75%
On-time Reporting On-time = documentation latest 3 days after incident occurred for incidents with consequences	95%	81%

* Days Away From Work (DAFW) >3 days



3.4.3 **Impacts, risks and opportunities**

As an industrial manufacturing company, we face some inherent health and safety risks. The most common incidents and work-related hazards are commuting accidents from and to work, as well as minor injuries connected to production work, such as finger cuts. These health and safety issues entail the risk of absent employees, which could impede the production processes.

Beyond Gravity also relies on materials produced in countries where there is a general risk of non-compliance with health and safety regulations. This is particularly relevant in the procurement of aluminum and steel, as these industries have a higher occupational safety risk.

3.4.4 **Management approach**

HSSE management system

We are continuously investigating the work environment, improving safe ways of working, and implementing measures to prevent and follow up on accidents and ill health to achieve a satisfactory work environment. Our focus spans four main areas: health, security, safety, and environment (HSSE). Each area includes a range of priority topics such as medical prevention, addictive substances and stress, access management, trainings & communication, waste treatment.

All employees, all workspaces and all locations are covered by the occupational health and safety management system through the HSSE group directive. In addition to the globally applicable directive, standard operation policies are tailored for each country to meet specific regulatory requirements. A global process map provides detailed descriptions of core HSSE processes which are mandatory for every division, business unit, and location. Amongst others, these processes include evacuation procedures, safety walk protocols, and data security processes. HSSE operates an individual risk management system, which is separate from the overall enterprise risk management system, focusing specifically on HSSE-related risks.

Health

Rules and measures to protect the health and well-being of internal and external persons:

- Workplace environment: climate, ergonomics, light, etc.
- Promotion of health, health campaigns
- Medical prevention
- Addictive substances and stress

Security

Protection of people, assets and intangible property against unauthorized access:

- Alarm organization
- Protection of technical and production facilities
- Security personnel
- Access management, visitor management
- Surveillance and alarm systems

Safety

Protection of people from hazards:

- Occupational Health & Safety
- Personal protective equipment
- Incident investigation, root cause analysis, mitigations, preventative measures and reporting
- Fire protection, emergency planning, alarm organization
- Safe handling of hazardous materials
- Infrastructure security (gas, high/low voltage current)
- Machine & device safety
- Trainings & communication
- Contractor management

Environment

Environmental protection related to the sites and products:

- Site protection
- Waste treatment and contamination management
- Disposal management
- Water contamination
- Hazardous substances: handling, storage, transport, labeling, safety data sheets
- Compliance with local chemical and environmental laws
- Life cycle management
- Environmental and sustainability projects
- Emission control
- Natural hazards

Preventing work-related injuries and ill health

Through meticulous incident management, we strive to prevent work-related injuries and ill health. We encourage every employee to openly report work-related hazards through various channels, such as QR code scanning at production sites, the HSSE intranet or direct communication. Identified work-related hazards are discussed using a risk analysis matrix in collaboration with workers and their line managers. The assessment matrix is reviewed before and after actions are taken to ensure that the measures are sufficient to mitigate the respective risks. The implementation of the actions is coordinated closely with HSSE and production management. Relevant HSSE information is shared in team meetings.

We further focus on preventing injuries and incidents via regular safety walks within the respective facilities or raising awareness by training. Every new employee undergoes generic HSSE training, with additional specialized training provided based on the nature of the job. We equip every employee with the necessary safety equipment, such as gloves and masks as well as first aid kits and first aid trainings. Additionally, the buildings and production facilities are marked using the 5S-method to create a standardized industrial workplace characterized by cleanliness, clarity and safety, thereby reducing the risks of injuries.

Reporting systems

If workers face situations that are not safe to work in, the so called “STOP process” is in place to further avoid any work-related incidents or accidents. Employees have an ownership stake in the safety programs by having both the ability to stop work until it is safe to proceed without any fear of retaliation, and through the Observation Program. The Observation Program gives employees an opportunity to document safety related issues within their everyday work. These go to the HSSE department for review and the initiation of actions.

Additionally, specific HSSE-KPIs are reported on a regular basis by the Global HSSE Coordinator to the CEO. The number of KPIs was reduced from 7 KPIs in 2023 to 5 KPI in 2024 (see above).

Communicating and reporting timelines for incidents

Category	Communication lines	Timelines for communication	Timelines to report incident in HSSE Sharepoint
Safe Act	Employee › Line Manager or Site HSSE Manager	Within 1 week	Within 1 week
Unsafe Act/Condition	Employee › Line Manager or Site HSSE Manager	Within 1 week	Within 1 week
Near Miss (Incident without consequence)	Employee › Line Manager or Site HSSE Manager	Within 1 week	Within 1 week
Incident with consequence (DAFW ≤3)	Employee › Line Manager	Immediately (without undue delay), verbal	Within 3 days
	Line Manager › Site HSSE Manager	Within 3 days (minimum email)	
Major incident/Accident (DAFW >3)	Employee › Line Manager	Immediately (without undue delay), verbal	Within 3 days
	Line Manager › Site HSSE Manager › Divisional HSSE Manager › Global Risk & HSSE Manager	Within 24 hours (minimum email)	
Fatality/Hazardous accident	Employee › Line Manager	Immediately (without undue delay), verbal	Within 3 days
	Line Manager › Site HSSE Manager › Divisional HSSE › Manager Global Risk & HSSE Manager › VP Compliance & Risk › CEO › CEO Group Corporate Communications and according to Group Crisis Management	Within 1 hour, verbal	



Handling of incidents

If incidents occur, despite all precautions, every single one is investigated applying a root cause analysis (RCA) which identifies whether the incident is a one-off or occurred due to systematic errors. If the latter is the case, procedures and processes will be adjusted accordingly. The reporting of the RCA is forwarded to the CEO and the Board of Directors, as well as the division heads to ensure the proper execution and effective implementation of the resulting measures.

If the incident is caused by negligent behavior or disregard of the rules, the employee will be subject to disciplinary action. We categorize, document, visualize and act upon six categories of incidents internally: safe act, near miss, incident without consequence, incident with consequence, major accident and fatality. Actions derived from the RCA are shared group-wide to avoid similar incidents in other countries and locations.

Roles and responsibilities

Our Executive Committee holds overall responsibility for HSSE. The Global HSSE Coordinator is responsible for the group-wide policies and the planning of projects and actions, as well as the reporting on HSSE matters. In addition, there are HSSE-Managers who are responsible for HSSE matters in a specific country or location. They are called Site HSSE-Manager or Country HSSE-Manager. Their task is to implement HSSE-requirements at the site or in the respective country and to control compliance with these requirements. Beyond Gravity also has Safety Champions. These employees ensure compliance with the HSSE requirements in their teams. They also document this compliance by conducting safety walks. The local HSSE-Managers coordinate the Safety Champions and are their first point of contact for all HSSE-related matters.

Monitoring

Our ambitions and targets are group-wide, with globally set KPIs that build a strong baseline for measuring effectiveness. The accident figures have fallen sharply in recent years with 25 cases of work-related injuries and two cases of work-related ill health in 2024. This does not only mean healthier employees, but also lower costs for Beyond Gravity.

In addition to regular internal audits of our quality management systems, we have decided to bring in external auditors to further evaluate our global HSSE processes under the EN9100 (BGC) certification. This step underscores our commitment to maintaining the highest standards of occupational health and safety.

3.4.5 Outlook

The main goal going forward is to continue to fully prevent major accidents. In 2025 and beyond, we will continue to treat occupational health & safety as the highest priority. We will focus on reaching our five main targets on severe incidents, lost time injuries, reporting and safety walks in all our locations. Based on internal and external audits, we will continue to adjust our measures and keep our process landscape up to date.



Christoph Kraft
Manager Quality and
Global HSSE Coordinator

"Safeguarding our workforce is paramount at Beyond Gravity. Through rigorous health and safety measures, we're committed to ensuring every employee returns home from work safely. Our ambitious targets reflect our dedication to fostering a culture of safety and well-being, driving us towards a future with zero incidents."



3.5

Equal Treatment & Opportunities.

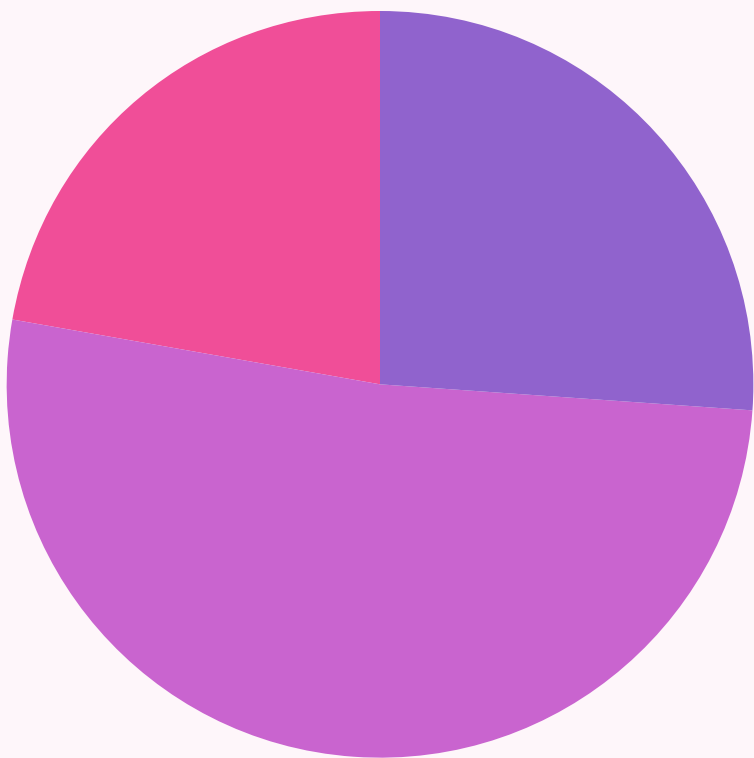
At Beyond Gravity, we believe that our success is built on a foundation of collaboration and respect for the contribution of each and everyone, regardless of age, gender, religion, educational or cultural background. It is a top priority for us to create an environment that provides equal opportunities. The diversity within our workforce enriches our decision-making processes by incorporating a variety of perspectives.





Age split within the company

- **Employees under 34 yo:**
25.8%
- **Employees 35-54 yo:**
51.5%
- **Employees over 55 yo:**
22.7%



Basic salary and remuneration of female to male
(average over employee categories and countries)

0.94

We are proud to provide equal pay for equal work across all hierarchical levels and operating countries. We will work on some of the outliers over the next few years.

The percentage of female employees compared

Female employees

21%

Female employees as managers

24%

Female employees in senior management

28%



Lisa Egglar
VP Total Rewards

"At Beyond Gravity, we value fairness and equality in all aspects of our organization, including rewards and remuneration. Through our benchmarking system we ensure that our remuneration practices align with industry standards and that every employee is compensated for their contributions, regardless of gender, ethnicity, or background. We believe that by fostering a culture of equity and inclusion, we attract great new colleagues to a positive working environment. This environment, in turn, drives sustainable growth and success for our company."



3.5.1 Topic overview

We foster diversity and inclusion and are committed to the development of our employees. We stand firmly against any form of discrimination and recognize the importance of identifying and addressing potential discriminatory practices. These commitments are not only the right thing to do but also contribute to our success. These considerations are crucial not only for the company, but also for our employees, our owner and society at large. We are committed to ensuring equal treatment and opportunities for the people we employ. Increasingly stringent sustainability-related regulations require Beyond Gravity to evaluate these issues throughout the value chain and to take action to prevent, mitigate, or eliminate unequal treatment among business partners and suppliers. Furthermore, our ownership strategy mandates us to pursue a progressive, transparent, and ethical human resources policy based on social partnership agreements in accordance with national standards.

3.5.2 Our ambition

For industrial manufacturing companies like Beyond Gravity, the biggest challenge is to be an attractive employer for both male and female employees and to attract talent regardless of gender. In this context, it is critical to ensure equal pay and equal opportunities for the development of women and men.

At Beyond Gravity, we are committed to ensuring equal access to leadership roles. Currently, women constitute 25% of our leadership team (senior managers and managers). As part of our efforts to prevent any bias and preferential treatment due to gender, we track and report this number on a regular basis. We have also defined policies and regulations that prevent any kind of discrimination when it comes to remuneration.





3.5.3 Impacts, risks and opportunities

Through our equal employment practices, we serve as an example to others and positively impact the lives of our employees. We act to minimize any potential risk that either we or our suppliers or customers do not offer equal treatment and equal opportunities to the respective employees. In 2024, no actual negative impacts were identified.

3.5.4 Management approach

Equal pay and non-discrimination

Beyond Gravity's overall remuneration strategy is based on both internal and external (market) data. After considering internal equity and salary structures, we determine the base salary of employees based on benchmark market data. We use a criteria-based job evaluation system for management and expert functions to determine the relative value of jobs within the company. Grading is used to define aspects of the employee-incentive plan (e.g. target bonus as percentage of base salary). Individual remuneration is based on job requirements, skills, and performance.

In 2024, 21% of employees were female. Female employees held a share of 28% in senior management and 24% in other management position. The Board of Directors is composed of one female and five males. The ratio of the total remuneration of women and men at Beyond Gravity overall lies between 0.73 and 1.06 depending on the country and employee category.

The non-discrimination survey conducted in 2024 led to various findings. The results showed, among other things, that gender-based discrimination was the most experienced or observed type of discrimination, with 30% of respondents citing this as a problem. Perceptions of inclusivity were positive, with 60% of respondents rating Beyond Gravity as fully or very inclusive. A key finding from the survey is the need for more information on reporting discrimination, as 43% of respondents did not file a complaint after experiencing or observing an incident.

Development and training

Our global talent processes, led by the People & Culture functions, ensure equal treatment and non-discrimination. These processes were introduced to support the consistent identification and management of talent and to avoid bias. When hiring we benchmark the role and review salaries within the team and across the organization to ensure equitable remuneration.

Every employee has access to training on the topic of equal treatment & opportunities via LinkedIn Learning. We aim to actively promote these trainings, as they align with our core value of "Together". It is not only important for our people to be educated about the topic, but also that they have the chance to voice their concerns. Therefore, we regularly conduct all-hands meetings in which all employees are asked to raise their views and express themselves. Discrimination incidents can also be anonymously reported through our whistleblower platform, which is available for employees, business partners and suppliers alike.

In 2024, we launched a specific leadership training program that includes a module on psychological safety. This module highlights the differing needs of our employees and how to address them inclusively. It is designed to equip leaders with the skills to create a safe and supportive environment, where all team members feel valued and heard. It covers various aspects of psychological safety, including how to recognize and mitigate unconscious bias, foster open communication, and build trust within teams.

Inclusion

We promote diversity and offer further resources to build up internal networks and regularly exchange information across departments and sites. By doing this we provide a platform for employees to connect, share experiences, and support each other. Additionally, we continuously strive to ensure that our office buildings offer barrier-free access. This ongoing commitment to accessibility is part of our broader effort to create an inclusive environment where all employees can thrive.



Policies

Several policies are in place to ensure equal treatment and opportunities. An example would be the People & Culture policy, which lays out our commitment to treating people equally within the organization. It clearly states that the People & Culture function shall be dedicated to promoting equality, equity and inclusion through inclusive people practices, equal access to development opportunities, and open dialogues to dismantle barriers. The policy makes sure that all employees feel valued, fairly treated, and empowered to bring their authentic selves to work.

Another example is the remote work policy that was initially released in 2022 and allows all employees to work on a remote from home basis, provided their role permits it. This policy was updated in 2024, to provide more clarity with regards to definitions and requirements (e.g. tracking of abroad remote workdays) as well as permitted and prohibited scenarios in relation to remote work. This policy supports our efforts to offer flexible working conditions and enhance work-life balance for our employees.

Roles and responsibilities

The responsibility for the topic of equal treatment & opportunities at Beyond Gravity lies with the Chief People Officer. The Director of Talent Practices is responsible for the general strategy, direction and policies connected with the topic. The Board of Directors is consulted for discussion and approval. Matters that specifically relate to remuneration and rewards are overseen by the VP Total Rewards. The local execution lies with the People & Culture Country Manager in each country. The relevant group wide policies are approved by the Executive Committee.

Employee surveys

To ensure that measures are not only in place but also create lasting value for our people, employee surveys are conducted on a country, division, or team level as needed. Regular communication and interaction with our employees identify what they expect and this feeds into the implementation of our actions.

In 2024, Beyond Gravity conducted a non-discrimination survey, which was completed by 36% of the workforce. The survey addressed various aspects of discrimination and inclusion, as well as reporting behavior.

3.5.4 Outlook

In 2025, we will continue to advance our commitment to diversity, and non-discrimination. Based upon the findings of our 2024 non-discrimination survey the following measures will be implemented:

We will enhance reporting mechanisms by simplifying and clearly communicating the process for reporting discrimination, ensuring confidentiality, and providing protection against retaliation. Regular training sessions on diversity, equity, and inclusion will be conducted, starting with a compulsory “Unconscious Bias Training” for the entire company. These sessions will raise awareness about the impact of discriminatory behaviors and the importance of inclusivity, while also training leaders on inclusive leadership practices to create a safe and supportive environment. Additionally, we will further review and update current People & Culture policies, such as the Recruiting Policy, Remuneration & Benefits Policy, and Training Policy, to address identified issues and proactively counteract discrimination. These policies will be implemented consistently across all locations and functions. Support systems for those experiencing discrimination will be provided, including counseling and peer support groups, and trusted contacts will be defined to handle discrimination complaints and follow-up actions.

To promote an inclusive culture, we will foster leadership commitment and employee engagement, recognizing and rewarding inclusive behaviors and practices. By implementing these measures, Beyond Gravity aims to create a more inclusive and supportive workplace for all employees in 2025.

"At Beyond Gravity, we're fostering a culture of mutual respect and equal opportunity. Our commitment to diversity and non-discrimination isn't just about doing what's right; it's about driving our success forward. Through initiatives like the non-discrimination survey, unconscious bias trainings and our strong performance orientation, we're shaping a workplace where everyone can thrive, regardless of who they are."

Laura-Katrin Seitz
Chief People Officer



3.6

Working Conditions.

Employees are our most important asset. Their skills, dedication, and collective efforts drive innovation, productivity, and our overall success. To be seen as an attractive employer, both for current and potential employees, we offer attractive working conditions and emphasize a good balance between work and private life.





New hires 2024



- **Number (Rate) of new employee hires under 34 years old:**
255 (51%)
- **Number (Rate) of new employee hires 35 to 54 years old:**
204 (41%)
- **Number (Rate) of new employee hires over 55 years old:**
41 (8%)

The trend of hiring more than 40% of young people continued in 2024.

Turnover Rate 2024

16%

3.6.1 Topic overview

An engaged and skilled workforce enhances not only operational efficiency and business success but also fosters a positive company culture and customer satisfaction. The talent and commitment of our employees form the foundation on which we build our competitive edge and sustain our achievements and success.

We take employees’ expectations seriously, such as the possibility to work remotely, and constantly seek to improve working conditions to grow as a company and maintain high employee engagement. We comply with all regulations, laws, and collective bargaining agreements, and we go beyond these requirements by offering additional benefits that are not mandated by law.

As a globally operating company, Beyond Gravity respects cultural differences, also in terms of rules and regulations such as working hours, parental leave, and vacations, and we try to find smart ways to incorporate such differences under the umbrella of our shared values and our shared ambitions.

3.6.2 Our ambition

To distinguish ourselves as an attractive employer, we provide competitive working conditions at all our locations. We are committed to listening to our employees and understanding their needs before adjusting working conditions. For example, we offer flexible working hours and remote working options to support a healthy work-life and family-career balance for our employees. Furthermore, we encourage parents to take advantage of parental leave, in accordance with country regulations. To track the success of our ambition, we have defined people KPIs that are regularly tracked and include the following targets:

- Turnover of less than 5% for “regretted leavers”
- Absence rate due to sickness leave days below 3%
- Ensuring overall representation of different genders, age, ethnicities, and nationalities within the workforce

We evaluate the progress of these ambitions and other targets globally as well as on division and country level not only according to these quantitative indicators, but also through qualitative data such as focus group interviews and surveys.

3.6.3 Impacts, risks and opportunities

As an employer, we have a significant impact on the work-life and family-career-balance of our employees, and we take this responsibility very seriously. Our targets and ambitions are designed to make positive contributions to their well-being. Approximately 50% of our employees have the option to work remotely, which helps them maintain a healthy work-life balance. We also promote a modern workplace where every parent can use the option of taking parental leave even above the country-specific minimum requirements. In Sweden and Switzerland for instance, Beyond Gravity provides additional financial support to bridge the gap between salary and government aid during parental leave. At many of our locations, vacation days exceed the minimum requirements. In the United States, for example, employees enjoy an above-average amount of 20 days of paid time off and 16 company-paid holidays. Other benefits that have a positive impact on the lives of our employees include pension funds, which we offer in various forms to ensure a good standard of living even after retirement. However, as a global company, we face challenges such as different time zones and the need for business travel. These factors can result in meetings at unusual times and can affect the ability to balance family and work commitments.

3.6.4 Management approach

Working conditions

Overall, in 2024, we employed 1583 people with 500 new hires and a turnover rate of 16%. 21% of our employees are female. This turnover rate is calculated without taking into account the acquisition of the Lithography division by ZEISS SMT.



The topic of working conditions is well-established in every country we operate, due to legislation and collective bargaining agreements. Nonetheless, we try to exceed minimum requirements whenever possible. We strive for continuous improvements and regularly review our working conditions, seeking input from employee representatives to make necessary adjustments. As many internal procedures and processes concerning performance, development, training, and hiring are globally aligned, the biggest differences arise from the specific labor regulations in the individual countries in which we operate. These differences include aspects such as contract design, salary policies, dismissal procedures, and anti-discrimination regulations. To support our employees in organizing their work with maximum autonomy and according to their personal preferences and needs, we offer flexible working hours and the option of remote working. However, remote working also raises questions in relation to social security, tax, immigration, International Traffic in Arms Regulations (ITAR), trade and data protection requirements. To provide clarity in this regard, we updated our Remote Work Policy in 2024, which now outlines clear definitions and requirements (e.g. tracking of abroad remote workdays) as well as permitted and prohibited scenarios in relation to remote work.

Additionally, we provide guidance to our managers on leading remote teams effectively to foster an environment of trust. We encourage managers to hold regular one-on-one meetings that focus not only on work-related tasks but also on the working environment, team spirit, engagement, and cooperation.

Salaries and collective bargaining

All employees at Beyond Gravity are paid an adequate wage and we offer health and accident insurance to all our employees. This is not only our wish, but also controlled by local unions, laws, and regulations and requirements in our collective agreements. We use external partners to evaluate and ensure that we are paying salaries in line with the applicable benchmarks. Consultation with counsels and unions in some countries is further enforced through laws and regulations or simply through industry standards and best practices. Therefore, in Sweden, Austria,

and Finland our workers are covered through collective bargaining agreements. In Switzerland a collective bargaining agreement (GAV, Gesamtarbeitsvertrag) applies, and in the US we adhere to the OSHA guidelines for working conditions. Relevant processes, including the setting of salary levels that reflect local conditions, were carried out for the new Lisbon site in 2024.

Roles and responsibilities

To manage the workplace at Beyond Gravity we have group-wide policies in place, such as our Code of Conduct, the People & Culture directive, and Employment Relations regulation, as well as country-specific policies and adjustments (e.g., mobile working policies, working time regulations). The Chief People Officer is responsible for the management of all global HR processes and policies. All local policies within the field of People & Culture are managed by the country's respective Heads of People & Culture. Line managers are responsible for managing and supporting their employees in the workplace. Work Counsels, unions, and employee representatives support, control and collaborate.

Employee engagement

We gather qualitative information to control and evaluate our People & Culture processes at Beyond Gravity from various sources, including team meetings, feedback discussions, exit interviews, town council meetings, as well as employee surveys and complaints. We encourage two-way communication and an open feedback culture. In addition to qualitative data, we also monitor quantitative indicators such as workforce diversity, turnover rates, sick leave rates, reported incidents, productivity rates and others. The results are reported and discussed in monthly business management reviews at various levels of the organization. If significant deviations are identified, additional background information is gathered to better understand the reasons and identify potential underlying causes. Any necessary measures are then discussed and decided upon in collaboration with the People & Culture department. This comprehensive approach helps us ensure that our People & Culture processes are effective and aligned with our organizational goals.



**Employees in the value chain**

Beyond Gravity takes responsibility not only for its own employees but also considers the upstream and downstream value chain. About a quarter of our purchased products and services come from countries where the right of freedom of association or collective bargaining may be at risk. We request suppliers to sign and adhere to our Business Code of Conduct, which covers the topics of freedom of association and collective bargaining. More information can be found in the Other Work-Related Human Rights section of this report.

3.6.5 Outlook

In 2025, we are committed to advancing our agenda through several key initiatives. After a successful pilot in 2024, a globally harmonized performance management process will be fully implemented in 2025. By integrating career development and succession planning, this will ensure a consistent and transparent approach to employee growth and organizational leadership.

Additionally, the Engineering Career Model will be launched in 2025, aligning technical career paths with managerial ones. This initiative aims to provide equal recognition and opportunities for technical expertise within our organization.

Our leadership principles, launched in 2024, will be further rolled out with comprehensive workshops designed to embed these values across all levels of the company. This will foster a unified leadership culture that supports our strategic objectives.

Finally, our well-being initiative will continue to prioritize the health and wellness of our employees, ensuring they have the support and resources needed to thrive both personally and professionally.

Together, these initiatives will benefit our employees and improve Beyond Gravity as a dynamic, resilient and economically successful organization.



Carolin Matthesius
VP People & Culture
Switzerland and Portugal

"At Beyond Gravity, we recognize the importance of addressing challenges in our working conditions. By actively seeking employee input and adhering to local regulations, we strive to improve our workplace and ensure fair treatment for all. Our efforts aim to balance the demands of our global operations while prioritizing the well-being of our workforce."

3.7

Other Work-Related Human Rights.

Beyond Gravity is a global company with 12 locations in six countries and many more business partners, suppliers and customers all over the world. For this reason, we attach particular importance to full compliance with human rights in our own operations, but we also expect our suppliers to always respect the fundamental rights of people in their business activities.



3.7.1 Topic overview

Human rights issues can cause suffering for the affected people and their families. As a globally active company, we are responsible for always being attentive, proactively mitigating risks and using our influence to improve the human rights standards of our partners and suppliers.

One of the key sustainability matters at Beyond Gravity is the topic of responsible sourcing, which encompasses human rights, but also environmental aspects. It is important for us to work with suppliers that share our sustainability goals, which is why they must ensure compliance with all relevant laws and regulations with regards to human rights, corporate integrity, as well as health and safety through the signing of our Code of Conduct for Business Partners.

The state of Switzerland as the owner of Beyond Gravity issued the new ordinance on due diligence and transparency in relation to minerals and metals from conflict-affected areas and child labor (DDTrO), which we follow. It requires us to monitor and analyze human rights risks around child labor and conflict minerals. Beyond Gravity is also subject to the EU Conflict Minerals Regulation (2027/821). We actively monitor these risks and treat human rights standards seriously. Furthermore, our customers expect Beyond Gravity to be compliant with all relevant laws and regulations.

3.7.2 Our ambition

For our locations, the country-specific laws and regulations concerning human rights are already implemented and complied with. Human rights issues in the supply chain are more difficult to track given the large number of suppliers and their subcontractors and vendors. However, we are committed to complying with the Swiss DDTrO. Some of our targets include:

- Optimizing our data to track the countries of origin for products and services and across our suppliers.
- Clearing all suppliers with an identified risk potential. This includes requesting a statement, that they are not aware of any child labor cases within their company or supply chain and signing our Code of Conduct for Business Partners. The partnership with uncooperative suppliers can also be ended.
- The yearly audit of conflict minerals to be clearly below the threshold line set by DDTrO.
- Increasing the number of suppliers that provide sustainability data annually through the engagement tool.

These goals will be reached through close collaboration between the ESG Director, the procurement teams across all divisions, and other relevant business units as well as the legal team. We are currently implementing a new software solution to manage relationships with our suppliers. As part of this project, we are developing a questionnaire to improve our supplier data (target 1). This should also increase the number of suppliers that provide sustainability data, which is currently still low (target 4). Both in 2023 and 2024, we were able to clear all suppliers with identified risk potential (target 2). In addition, we are still well below the thresholds defined in the DDTrO (target 3). More details can be found on the next page.





3.7.3 Impacts, risks and opportunities

Beyond Gravity has partnerships with over 2,900 suppliers worldwide who cover its entire range from raw materials to services. By engaging our suppliers, we can try to improve the human rights situation around the world with regard to collective bargaining, freedom of assembly, freedom of speech, access to healthcare and safety in the workplace. In the countries in which we operate, human rights issues are generally of little or no relevance. Freedom of association and collective bargaining, freedom of assembly or speech, access to health care and occupational safety, child labor, forced or compulsory labor and conflict minerals are regulated strongly within Switzerland, Austria, Finland, Sweden, Portugal and the US.

Even though we are not currently aware of any cases of child, forced or compulsory labor in our supply chain or of employees who are exposed to hazardous work, negative impacts on human rights could occur within the upstream supply chain. This is because some of our suppliers have a risk potential based on the country in which they operate and the UNICEF Children's Rights in the Workplace Index. By partnering with suppliers from countries with higher risks of human rights violations, we might indirectly support and finance businesses that do not maintain our expected human rights standards.

3.7.4 Management approach

Supplier assessments

We monitor a wide variety of human rights indicators with the tool Integrity Next. Currently approximately 10% of our suppliers are registered on Integrity Next. The software focuses on supplier self-assessments concerning various areas of human rights and working conditions. The tool also incorporates media reports and country statistics. The software-based monitoring and evaluation gives us a first indicator of where problems are likely to arise and sets the basis to launch preventative and mitigation solutions in line with regulatory requirements.

In addition to monitoring our suppliers through the software, we ask all of them to sign and agree to act in accordance with our Code of Conduct for

Business Partners. The Code of Conduct covers topics such as human rights, child and forced labor, working conditions, non-discrimination, occupational health and safety, as well as several environmental and governance topics. Suppliers are also screened manually using our enterprise resource planning (ERP) system and classified into three risk categories (basic, enhanced, and heightened risk). The degree of the suppliers' development in ESG topics is considered as a competitive advantage in the selection of suppliers.

Starting in 2024, we managed to screen around 646 new suppliers (2023: 1,067) either through our software tool or manually through the ERP system. In the coming years, we will update our systems to minimize the screening work and collect the data of our entire supplier range.

Child labor, forced labor and conflict minerals

We take the risk of child labor seriously. Therefore, we analyze these issues by consulting UNICEF's Children's Rights in the Workplace Index. If the manufacturing country of products and services for Beyond Gravity is identified as a country with enhanced risk, we contact these suppliers directly to request a statement that no child labor cases are known and to sign the Code of Conduct for Business Partners. We have an escalation plan in place that sets clear deadlines to fulfill our requirements. A reference to their own Code of Conduct that had previously been approved by our legal team with an equivalent check, can also be sufficient. If the business partner does not fulfill our request, we aim to replace the supplier. In 2024, additional 55 suppliers (in 2023: 178) were identified as having a risk potential for child labor practices, based on their manufactured products in light of the UNICEF workplace index. All 233 suppliers have been contacted and asked for further assurances to ensure that no child labor is used.

Integrity Next self-assessment includes questions regarding the topic of forced labor. Some suppliers are classified as suppliers with potential risks due to inadequate answers in the questionnaire.

Due to the procurement of only very small quantities of potential conflict minerals, Beyond Gravity remains below the thresholds defined in the DDTrO.

**Whistleblower platform**

The whistleblowing tool SpeakUp is readily accessible to all our employees, business partners, and suppliers. We actively encourage them to use this platform to report any concerns or unethical practices they may encounter. The SpeakUp tool is designed to ensure confidentiality and provide a secure channel for reporting issues without fear of retaliation. Detailed information about the SpeakUp platform is included in our Code of Conduct and the Code of Conduct for Business Partners.

Roles and responsibilities

To ensure our efforts continue to have the strongest support, the responsible ESG Director reports directly to the General Counsel. In addition to the ESG Director, the General Counsel, the Board of Directors, and additional internal stakeholders are involved in the processes related to human rights. Regular communication and meetings with the Executive Committee, the procurement teams, the legal and compliance teams as well as an external consultancy firm and an external lawyer are in place.

3.7.5 Outlook

When it comes to screening our suppliers for child labor risks, our aim is to clear all suppliers with an identified risk potential and increase the number of suppliers that we screen based on the information of country of origin or manufacturing country for our sourced product and services. This goal will be achieved through improved data collection capabilities in our ERP system and the introduction of regular questionnaires for our suppliers. By improving these processes, we aim to ensure a more comprehensive and effective assessment of our supply chain, reinforcing our commitment to ethical sourcing and the protection of human rights. Furthermore, on broader human rights aspects, the onboarding of suppliers into a suitable management software will be developed and intensified. We will introduce a standardized, mandatory questionnaire through an SAP Ariba module to assist with our supplier screenings and data collection. This will allow for complete monitoring of different human rights and other ESG aspects on a broad level across all suppliers.



David Hierzer
ESG Director

"As the ESG Director at Beyond Gravity, I recognize the critical importance of upholding human rights standards across our global operations and supply chain. While we know that there will never be a 100% guarantee that no human rights violations can occur throughout the chain of direct or indirect suppliers, I also know that we can work with others to improve the labor situation of workers around the world. Today we proactively address human rights risks like child labor and conflict minerals/metals directly with our suppliers and we also started this year to give suppliers a platform where they are invited to share many more human rights practices e.g. health and safety, adequate wages or working conditions. I remain committed to driving transparency and responsibility throughout our supply chain, working tirelessly to mitigate risks and uphold our ethical standards."



3.8

Business Conduct.

Fair and correct corporate behavior is important to Beyond Gravity. It not only shapes our image positively among stakeholders but also attracts employees and business partners who align with these values. In addition, a good corporate culture can promote employee motivation.





Total number of employees trained in compliance (for anti-corruption policies and procedures)

1,63



This number is higher than the number of employees, because the later refers to their number as of 31.12.2024, while the number of employees who have received trainings covers the whole calendar year.

Total number of significant instances of non-compliance with laws and regulations during the reporting period

1



The critical concern in 2024 is a data protection incident, which had to be reported to authorities. The case did not lead to sanctions and was closed.

3.8.1 Topic overview

As our owner is the Swiss Confederation, it is particularly important to foster good corporate governance. Various stakeholders and business partners expect us to respect and comply with all applicable laws. Moreover, it is important to ensure that our products are not misused. It is particularly important to take effective anti-corruption measures and to combat anti-competitive behavior.

3.8.2 Our ambition

We are committed to adhering to our Code of Conduct and thus to a good corporate culture and compliance with laws and regulations. To achieve this, it is important that our employees understand our Code of Conduct. Furthermore, employees agree to follow all policies and directives when signing their work contracts.

3.8.3 Impacts, risks and opportunities

Being active in a market with only few actors and as some of our products are used for government-related activities, includes a risk of corruption and anti-competitive behavior. However, we do not accept corruption or anti-competitive behavior. Issues such as conflicts of interest or corruption are actively addressed and managed. Furthermore, it is important for us that our business partners share the same values, act ethically and have a good company culture. By upholding a good corporate culture, Beyond Gravity can act as a good example and have a positive impact on the corporate culture of its suppliers through partnerships and business relationships.

A good company culture is not just about being compliant with the law, acting ethically and having good business relationships. It also increases employee motivation, attracts talent and helps to retain employees in the long term.

During the reporting period we did not have any cases of corruption.

3.8.4 Management approach

Compliance Management System

Beyond Gravity complies with international standards on compliance topics. This is ensured via our compliance management system (CMS), which is built with reference to the ISO 37301 standard. Our principles and operational procedures are further defined in several directives, regulations and supporting documents (e.g. third-party management, anti-corruption, antitrust, data protection, conflicts of interest etc.) and help to avoid or adequately deal with compliance issues. Beyond Gravity encourages employees and third parties to speak up if they encounter any issues. Our tool enables reporting online or by phone, even anonymously if preferred.

Additionally to the CMS, our enterprise risk management in the area of compliance focuses on the risk categories of antitrust, data protection (data privacy), conflicts of interest and third-party management. Appropriate measures have been implemented for these categories, including the mentioned speak up system. The risk management is regularly monitored and if necessary, actions are executed with every risk having a responsible owner.

In 2024, our Code of Conduct was updated and rolled out to all employees, including the Executive Committee and the Board of Directors. The Executive Committee and the Board of Directors committed to upholding the standards laid out in the Code. Specific e-learning will follow in 2025. The Code now reflects Beyond Gravity’s values and branding. Furthermore, sections on human rights, especially child and forced labor, on the prevention of money laundering, the environment, as well as on responsible sourcing and conflict minerals were added. The anti-corruption/antitrust as well as the third-party management policies were also updated in 2024. Overall, policies are reviewed and updated on a regular and as-needed basis.

In addition, we reinstated the process of checking conflicts of interest for the Executive Committee, managers and employees in certain positions, which became part of the onboarding process of these positions.



Besides monitoring and auditing, regular reports on the status of compliance cases are made to the Audit Committee of the Board of Directors.

Business relationships and suppliers

Beyond Gravity depends on various business relationships and suppliers and cares for them accordingly. However, because we do not want our money or technology to fall into the wrong hands or enter into business relationships with companies that are on a sanctions list, we have a directive and program in place to check relevant business partners before entering into a relationship with them. These procedures are also used to prevent us from doing business with companies with corruption issues, where conflicts of interest exist, that are sanctioned, have human rights issues or other compliance-related issues.

In 2024, we updated our Code of Conduct for Business Partners, in alignment with the new Code of Conduct, and will roll it out at the beginning of 2025. Business Partners will be asked to sign the Code of Conduct for Business Partners or to discuss necessary changes with us.

Compliance-related trainings

We take great care to ensure that everyone working for the company is familiar with and follows our Code of Conduct and company directives. Group directives have been drafted in understandable language accompanied by in-person or e-learning training modules. They are tailored to specific topics and made available to both current and new employees. Every year, employees must undergo refresher training and e-learning on a certain topic of the CMS compliance program. Updates of certain e-learning (e.g. on the topic of anti-corruption or antitrust) take place approximately every two years. Thus, to ensure a good corporate culture and that the relevant employees are up to date regarding the relevant legal requirements, internal processes and directives, they are trained on compliance-related topics on a regular basis. In 2024, 1074 hours of compliance-related training (anti-corruption and trade compliance) were completed. There was also specific training regarding conflicts of interest for the Board of Directors and the Executive Committee.

Roles and responsibilities

The overall responsibility for ensuring good corporate conduct lies with the Board of Directors. The CMS is implemented by the Compliance & Governance department responsible for the whole group. They are supported by compliance points of contact within each legal entity. To verify that the measures taken are effective, on-site monitoring plays an important role. The compliance team has performed monitoring visits including interviews, check of contracts and on-site training to ensure effectiveness of the program. In 2024, such monitoring was carried out in Switzerland and the USA.

3.8.5 Outlook

In the future, we want to continue the progress we have made. We will regularly update policies and procedures and train our employees on these subjects. In 2025, a new e-learning on the Code of Conduct and a new e-learning on conflicts of interest will be rolled out. Furthermore, we plan to focus on people-related aspects, such as raising awareness on our speak up mechanism and on non-discrimination.



Alexander Harte
VP Compliance

"At Beyond Gravity, maintaining integrity and compliance with international standards is increasingly important. We prioritize fair business practices to uphold our reputation and attract ethical partners. We challenge our supply chain as we are challenged by our customers. Through robust compliance measures and ongoing training, we uphold our values and mitigate risks of sanctions in challenging areas like conflicts of interest, data privacy, corruption and non-competitive behavior."



3.9

Privacy & Cybersecurity.

Privacy and information security are mission critical for our success. This is mainly due to the industry we work in and our customers and business partners we collaborate with. Therefore, privacy and information security are treated with the highest priority to show our customers and business partners that we are a reliable partner.



Training minutes per employee for privacy & cybersecurity

155



A new specific IT security training led to this increase.

Number of data breaches identified during the reporting period

8



Number of data breaches identified during the reporting period and communicated to the authorities

1

3.9.1 Topic overview

Doing business in the space industry includes working on sensitive and complex projects with confidential data and various customers, some of which are government-related. These circumstances require us to be a trustworthy partner and to have robust cybersecurity and data protection processes in place. At the same time, our business activities increase the risk of becoming a target to cyber attacks.

Hence, many customers require proof of the implementation of cybersecurity and privacy standards and certifications. More and more customers conduct cybersecurity audits. In 2024, we passed all the audits.

But not only customers expect high standards around cybersecurity and data protection. Our employees also expect their personal information stored by Beyond Gravity to be kept safe. In 2024, we saw a rise in targeted social engineering attacks. Consequently, we adjusted the training of our employees and made changes to our technical security measures.

In addition to technological excellence, it is therefore a priority for us to also excel when it comes to cybersecurity and privacy matters. This helps us to protect our productivity and intellectual property and enables us to work on sensitive projects, including with government customers.

In 2024, one data protection incident had to be reported to authorities. However, the case did not lead to sanctions and was closed.

3.9.2 Our ambition

In the realm of privacy and information security, we have the following ambitions:

- We enable our business by complying to customer and regulative requirements.
- We keep our business running by protecting the value chain.
- We defend our business by preventing and reacting to potential future threats and breaches.

- We create an effective security culture within our company.
- We deliver secure products and services.
- We protect (personal) data of our employees.
- We protect (personal) data of our business partners.
- We check all data processing activities according to data protection laws.

Functioning IT is a standard requirement to ensure productivity at all sites. Hence, our main goal is to avoid interruptions. This also means finding the balance between mitigating existing risks without overloading employees with too many processes and security procedures, which would hamper productivity.

In addition, we aim to achieve zero negative findings from internal and external auditors and to pass all our external security and certification audits. If there are negative findings, our established information security management system has processes implemented to optimize the existing procedures and close existing gaps.

We measure the effectiveness of our information security efforts with relevant KPIs such as the rate of negative phishing tests (<12% in 2023, <6% in 2024), the reaction time on technical vulnerabilities (< 5 working day, below 1 working day on exposed systems) and the reaction time to malware findings (< 2 hours). In 2024, we were able to improve the target around phishing to 6.8%, however we missed the aim of 6%. Hence, for 2025, the objective remains to achieve a rate of below 6%. The goals around vulnerabilities were achieved. The KPI regarding reaction time to malware findings was achieved. In 2024, we changed our partner for cybersecurity services. Despite various challenges, the change was implemented successfully. However, this required increased work by the internal security operations center (SOC) to ensure an adequate reaction time. In 2025, we intend our external partner to take over more tasks in day-to-day operations.

Regarding privacy, we are obliged to follow the EU General Data Protection Regulation (GDPR), Swiss Federal Data Protection Act, and other country-specific regulations. Hence, we aim to avoid any breaches of these regulations.



3.9.3 Impacts, risks and opportunities

Privacy and information security is a risk-driven topic. Customers, employees and other stakeholders expect this as a basic requirement. Therefore, there is little upside potential for us. However, if cybersecurity incidents or data breaches occur, this can have negative consequences. In addition to reputational damage, we risk losing existing contracts or failing to win new contracts, especially with government-related agencies and companies. However, if we implement an information security management system, which exceeds industry standards, we might gain a competitive advantage.

In addition, cybersecurity incidents can interrupt our production processes and thus reduce our productivity. Also, the intellectual property of Beyond Gravity could be stolen.

3.9.4 Management approach

Information Security Management System (ISMS)

The central piece of our efforts regarding privacy and information security is the information security management system. Beyond Gravity's ISMS has been ISO 27001 re-certified for Beyond Gravity Services AG and newly certified for the newly established Portuguese entity. In addition, we are working on reaching readiness for the security Cybersecurity Maturity Model Certification (CMMC) standard required by American customers and aim to achieve the CMMC certification in 2025, however, this depends on the availability of auditors, who are currently very sought-after.

The ISMS ensures a risk-based approach to information security. The relevant policies are in place and applied, such as group policies on information and IT security, information classification and handling, or data protection, which all apply to the whole company and all sites. The topics of data protection and information security are also addressed in the Code of Conduct, which ensures that employees are made aware and trained in the importance of these topics from day one. In addition, there are information security and data protection requirements in the Code of Conduct for Business Partners, which business partners must sign and comply with.



Martin Müller
Chief Information
Security Officer

"At Beyond Gravity, privacy and information security are paramount. We go beyond regulatory requirements to ensure trust with our customers and partners. Our focus is on maintaining robust cybersecurity measures to protect our operations and the data of all stakeholders. Looking ahead, we're preparing for the Cybersecurity Maturity Model Certification (CMMC) and enhancing our incident response capabilities."



In 2024, our Business Continuity Management was reworked. The implemented updates ensure increased resilience to cyber-attacks and environmental hazards.

The relevant information security and data protection risks are integrated into our enterprise risk management system, and processes are in place to ensure regular review, improvements and effectiveness of measures taken. The Executive Committee is informed four times a year about the risk situation, and the Board's Audit Committee twice a year. Identified risks which cannot be reduced or eliminated by suitable measures are managed in a risk inventory and approved by the Executive Committee.

Incident response

A vulnerability management tool is in place and different technologies help isolate services and systems in the event of incidents. We have a security operations center (SOC), including an emergency response team, which supervises the IT security services and reacts to (suspected) security incidents. Regular assessments are conducted, such as security audits by internal and external specialists (including penetration tests), automatic and manual security analyses and process analyses. Based on these internal and external audits, relevant measures are taken to improve the cybersecurity posture. Finally, we have a cybersecurity insurance policy, which covers potential financial damage stemming from IT-related damages.

In 2024, we changed our external SOC partner to improve coverage and reaction time on alerts indicating potential cyber security incidents.

In addition, we have a dedicated data breach process in case data is lost or (accidentally) shared. Our data protection organization and processes in these cases are in line with GDPR rules and the Swiss Federal Data Protection Act. To avoid the spread of potential incidents, we try to collect as little personal data as possible.

Data protection

The topic of data protection is part of our compliance management system. The main resources and activities around data protection include group-wide policies that implement all relevant legal requirements. We regularly conduct data protection impact assessments, data protection risk assessments, record processing activities, and implement all other requirements from applicable laws. In addition, we have various data protection agreements, which are accessible to all affected parties. Our employees receive regular e-learning and individual trainings, depending on the respective functions, to ensure that the relevant data protection requirements are complied with. If there are requests regarding data protection issues, the employees are supported by the Compliance & Governance department.

Roles and responsibilities

The Board of Directors is responsible for the strategy regarding information security and data protection and oversees the implementation of the relevant management systems. The implementation is delegated to the Executive Committee, which approves the group-wide policies. For the day-to-day implementation, the Executive Committee has tasked the Chief Information Security Officer (reporting directly to the CFO), the Chief Information Officer (reporting directly to the Chief Transformation and Strategy Officer) and the VP Compliance, who is responsible for Data Protection issues (reporting directly to the General Counsel, who reports to the CFO). In the different entities and business functions, there are points of contact supporting the compliance department on data protection issues.

3.9.5 Outlook

In 2025, we aim to reach CMMC certification readiness in all legal entities. We will also work on improving our cyber security infrastructure with a special focus on reducing the risk of successful social engineering. Furthermore, the data protection documentation will be updated focusing on the recording of processing activities and privacy notices.



Eleanor Münch
Compliance Officer

"At Beyond Gravity, as part of the Compliance Management System, it is our ambition to create a culture of responsibility, safeguarding data privacy awareness on all levels and ensuring legal compliance with data protection in all countries throughout Beyond Gravity. We are committed to ensuring the trust of our employees, partners, customers and authorities."

4.0

Key Performance Indicators.

General Disclosures

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Employees	2023	2024	Additional Information
Total number of employees	1628	1583	
Male	1298	1253	
Female	330	330	
Total number of permanent employees	1584	1538	
Male	1263	1214	
Female	321	324	
Total number of temporary employees	44	45	
Male	35	39	
Female	9	6	
Total number of non-guaranteed hours employees	N/A	N/A	
Male	N/A	N/A	
Female	N/A	N/A	
Total number of full-time employees	1439	1432	
Male	1169	1147	
Female	270	285	

General Disclosures

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Employees	2023	2024	Additional Information
Total number of part-time employees	189	151	
Male	129	106	
Female	60	45	
Number of employees in Switzerland	698	565	
Permanent employees	671	534	
Temporary employees	27	31	
Non-guaranteed hours employees	N/A	N/A	
Full-time employees	613	500	
Part-time employees	85	65	
Number of employees in USA	206	249	
Permanent employees	204	247	
Temporary employees	2	2	
Non-guaranteed hours employees	N/A	N/A	
Full-time employees	204	240	
Part-time employees	2	9	

General Disclosures

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Employees	2023	2024	Additional Information
Number of employees in Sweden	367	408	
Permanent employees	361	399	
Temporary employees	6	9	
Non-guaranteed hours employees	N/A	N/A	
Full-time employees	336	384	
Part-time employees	31	24	
Number of employees in Austria	244	261	
Permanent employees	239	258	
Temporary employees	5	3	
Non-guaranteed hours employees	N/A	N/A	
Full-time employees	191	208	
Part-time employees	53	53	
Number of employees in Finland	32	27	
Permanent employees	31	27	
Temporary employees	1	0	
Non-guaranteed hours employees	N/A	N/A	

General Disclosures

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Employees	2023	2024	Additional Information
Full-time employees	31	27	
Part-time employees	1	0	
Number of employees in Germany	76	0	Employees from Germany are excluded from this table due to the divestment of our Lithography division, effective as of November 30, 2024.
Permanent employees	73	0	
Temporary employees	3	0	
Non-guaranteed hours employees	N/A	0	
Full-time employees	61	0	
Part-time employees	15	0	
Number of employees in Portugal	N/A	73	
Permanent employees	N/A	73	
Temporary employees	N/A	0	
Non-guaranteed hours employees	N/A	N/A	
Full-time employees	N/A	73	
Part-time employees	N/A	0	

General Disclosures

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Workers who are not employees	2023	2024	Additional Information
Total number of workers who are not employees	223	213	

Regarding employee numbers:
The numbers represent the headcount at the end of each calendar year (31.12). All internal employee categories of Beyond Gravity: incl. full-time, part-time, apprentices, interns. Excl. contractors and consultants. If an employee left the company in December, they are still included.

For 2023, 5 employees could not be allocated to a country.

Regarding workers who are not employees:
The numbers represent the headcount at the end of each calendar year (31.12). We only define contractors as workers who are not employees (consultants or interns are excluded from that list), e.g.: Contractors hired by the organization to perform work at the organization’s workplace, in a public area, or directly at the workplace of the organization’s client.

Communication of critical concerns	2023	2024	Additional Information
Total number of critical concerns during the reporting period	0	1	The critical concern in 2024 was a data protection incident, which had to be reported to authorities. The case did not lead to sanctions and was closed.

Critical concerns include concerns about the organization’s potential and actual negative impacts on stakeholders raised through grievance mechanisms and other processes. They also include concerns identified through other mechanisms about the organization’s business conduct in its operations and its business relationships.

Annual remuneration ratio [USD]	2023	2024	Additional Information
Ratio of the annual total remuneration for the organization’s highest-paid individual to the median annual total remuneration for all employees (excluding the highest-paid individual).	10.2	10.8	This number increased, as the median annual total remuneration for all employees declined by approx. 8%. This reduction stems from the new site in Portugal, where salaries are lower than the median remuneration as well as from employees in Switzerland with mid-high salaries who left the company.
Ratio of the percentage increase in annual total remuneration for the organization’s highest-paid individual to the median percentage increase in annual total remuneration for all employees (excluding the highest-paid individual).	1.6	0.3	

General Disclosures

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Compliance with laws and regulations	2023	2024	Additional Information
Total number of significant instances of non-compliance with laws and regulations during the reporting period	0	1	The critical concern in 2024 is a data protection incident, which had to be reported to authorities. The case did not lead to sanctions and was closed.
Instances for which fines were incurred	0	0	
Instances for which non-monetary sanctions were incurred	0	0	
Total number of fines for instances of non-compliance with laws and regulations that were paid during the reporting period	0	0	
Number of fines for instances of non-compliance with laws and regulations that occurred in the current reporting period;	0	0	
Number of fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods	0	0	
Total monetary value of fines for instances of noncompliance with laws and regulations that were paid during the reporting period	0	0	
Monetary value of fines for instances of non-compliance with laws and regulations that occurred in the current reporting period;	0	0	
Monetary value of fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods	0	0	

* In 2022 two trade compliance cases occurred.

Collective bargaining agreements	2023	2024	Additional Information
Percentage of total employees covered by collective bargaining agreements	82%	71%	Reduction, amongst others, due to the new site in Portugal, where no collective bargaining agreements exist.

Climate Change & Energy

The energy data shown below includes estimates and statistical assumptions where actual consumption data or the energy mix were not available at the time of data collection. These assumptions are described below.

For the calculation of the carbon emissions, energy consumption of heating, electricity, cooling, and company vehicles were measured. Other smaller devices such as gas-powered forklift trucks are not included across the sites. Such data is very dynamic, difficult to measure accurately and only has marginal influence on the overall footprint. In the case of company vehicles, logbooks were not available at all sites, in which case assumptions on average driving distances were used.

Energy consumption within the organization [GJ]	2023	2024	Additional Information
Total fuel consumption within the organization from non-renewable sources	1,768.3	1,802.3	
Total fuel consumption within the organization from renewable sources	0	0	
Total electricity consumption	39,063.9	62,000.3	
Total heating consumption	15,724.2	22,644.7	
Total cooling consumption	1,371.1	1,126.4	
Total steam consumption	1,724.4	2,434.0	
Total energy consumption within the organization	59,651.9	90,007.6	

Electricity sold, heating sold, cooling sold, steam sold not applicable as no energy was sold by Beyond Gravity. The comparability of the data between 2022 and 2023 is limited, as there were fewer sites assessed in 2022 and the data collection methodology was improved for 2023.

From 2023 to 2024, there were several changes in the organizational structure of Beyond Gravity. The site in Huntsville was closed, while a new location in Lisbon was opened. In addition, new buildings and production capacities were introduced in 2024 at the sites of Decatur and Linköping.

Direct (Scope 1) GHG emissions [t CO ₂ e]	2023	2024	Additional Information
Gross direct (Scope 1) GHG emissions	92.9	104.1	



Climate Change & Energy

- Notes:**
- Fugitive emissions were not part of the assessment, as there is currently no system in place to track these on company level. Beyond Gravity is working on a suitable system to report these emissions in the future.
 - Mandatory GHG were included in the calculation according to the GHG Protocol.
 - Source of emission factors for mobile and stationary combustion: Department for Energy Security and Net Zero, United Kingdom.
 - Biogenic emissions for Beyond Gravity are not applicable.

Energy indirect (Scope 2) GHG emissions [t CO ₂ e]	2023	2024	Additional Information
Gross location-based energy indirect (Scope 2) GHG emissions	1,790.2	2,700.6	
Gross market-based energy indirect (Scope 2) GHG emissions	1,145.9	934.9	

- Source of emissions factors:**
- Market-based: emission factors / energy mix provided by respective suppliers.
 - Location-based: Documentation of Scope 2 and 3 separation of electricity GHG emissions in ecoinvent v3.9.1. GHGs that are listed as required GHGs for corporate or product inventories in the Accounting and Reporting Standard Amendment (Greenhouse gas protocol, 2013) are included.

- Site-specific assumptions:**
- Germany: As the site was sold on 1 December 2024, electricity and heating consumption only reflect the 11 months that the site was still under Beyond Gravity’s control.
 - Denver: As no data was available for 2024, 2023 data was used instead. There were no significant changes at this site during the reporting period which would impact the energy data.
 - Titusville: energy mix of last year used, as no newer data available at the time of the CCF. There were no significant changes which would impact the energy mix.

Other indirect (Scope 3) GHG emissions [t CO ₂ e]	2023	2024	Additional Information
Gross other indirect (Scope 3) GHG emissions	68,621	89,106	



Climate Change & Energy

- Notes:**
- Mandatory GHG were included in the calculation according to the GHG Protocol.
 - Categories included: 3.1 Purchased goods & services, 3.2 Capital goods, 3.3 Fuel- & energy-related activities, 3.4 Upstream transportation, 3.5 Waste generated in operations, 3.6 Business travel, 3.7 Employee commuting.
 - Categories 3.1 to 3.5 were calculated through the spend-based approach using the item+s Scope 3 calculation tool. Category 3.6 was calculated using both the spend-based and distance-based approach, as different forms of data were available for some sites. For the distance-based approach, emission factors from the UK government were used to calculate the respective emissions. Category 3.7 was estimated based on average employee numbers using the scope3analyzer tool.
 - Biogenic emissions for Beyond Gravity are not applicable.
 - As the site in Germany was sold on 1 December 2024, no accurate procurement data for 2024 was available at the time of creation of this report. 2023 data was used and adjusted for the time the site was still operating under Beyond Gravity. The site in Germany is not responsible for a significant share of the Scope 3 emissions, these assumptions should therefore only marginally impact the overall footprint of the company.
 - The large difference in Scope 3 emissions between 2022 and 2023 can be explained by a change in the scope of the assessment as one business unit was no longer part of the Scope 3 footprint.
 - The growth in Scope 3 emissions from 2023 to 2024 can be explained by the general growth of the company and especially by the opening of new production capacities at several locations.

Use of Resources & Circularity

1 | 2

Zurich-Seebach, Linköping, Gothenburg, and Vienna are currently the only sites that provide solid data on waste statistics. The information comes from external suppliers that have communicated the respective quantities in a report. Data from other sites (Tampere, Lisbon, Emmen, Decatur, Titusville and Nyon) is incomplete but reported where available.

The proportion of recycling and combustion waste is complete for non-hazardous waste; for hazardous waste, this information is not complete enough to provide a meaningful calculation of a proportion and is therefore not reported. Tables exclude year-over-year comparisons because several locations were added in 2024 that did not have data available in 2023.

Non-hazardous waste by type [t]	2024	Additional Information
Paper and cardboard	34.4	
Electronics	5.8	
Metals & Alu	6.8	
Plastic	21.7	
Other (waste to be sorted or wood)	156.6	
Total	225.2	

Non-hazardous waste split by treatment method [t]	2024	Additional Information
Waste recycled	99.1	
Waste deposited	1.0	
Waste sent to combustion	123.8	
Unclear	1.22	
Total	225.2	



Use of Resources & Circularity

Hazardous waste by type [t]	2024	Additional Information
Propanol, acetone and other organic solvents, detergents and cleaning agents, alkaline washing water	24.6	
Adhesives, waste adhesives and waste adhesives and sealants, epoxy adhesives	0.2	
Paint and varnish waste	0.2	
Others	10.8	
Total	35.8	

Pollution

1 | 2

Purchased Acetone by country [kg]	2023	2024	Additional Information
Switzerland	1259	1899	
USA	200	564	
Sweden	40	132	
Austria	0	0	
Finland	0	0	
Germany	1	0	
Portugal	N/A	0	
Total	1499	2595	

Pollution

2 | 2

Purchased Isopropanol by country [kg]	2023	2024	Additional Information
Switzerland	2338	3432	
USA	709	647	
Sweden	1110	1399	
Austria	320	880	
Finland	1255	1415	
Germany	252	408	
Portugal	N/A	0	
Total	5983	8181	



Occupational Health & Safety

All reported incidents are entered into a global incident tool by the responsible HSSE manager. Both Beyond Gravity employees and workers who are not Beyond Gravity employees are included. Only reported cases are included, hence it cannot be ruled out that there might be more cases.

Workers covered by an occupational health and safety management system	2023	2024	Additional Information
Percentage of employees who are covered by an occupational health and safety management system based on legal requirements or recognized guidelines	100%	100%	

Work-related injuries	2023	2024	Additional Information
Total number of recordable work-related injuries	20	25	
Total number of recordable severe work-related injuries	0	0	
Total number of commuting accidents	6	4	
Total number of fatalities as a result of work-related injuries	N/A	0	

Work-related ill health	2023	2024	Additional Information
Total number cases of recordable work-related ill health	N/A	2	
Total number of fatalities as a result of work-related ill health	N/A	0	

Equal Treatment & Opportunities

1 | 4

Diversity of governance bodies and employees	2023	2024	Additional Information
Total individuals in Beyond Gravity's governance bodies	5	5	
Percentage of female individuals in Beyond Gravity's governance bodies	20%	20%	
Percentage of male individuals n Beyond Gravity's governance bodies	80%	80%	
Percentage of individuals in Beyond Gravity's governance bodies under 30 years old	0%	0%	
Percentage of individuals in Beyond Gravity's governance bodies 30 to 50 years old	0%	0%	
Percentage of individuals in Beyond Gravity's governance bodies over 50 years old	100%	100%	
Total number of Senior Managers	30	29	
Percentage of female Senior Managers	27%	28%	
Percentage of male Senior Managers	73%	72%	
Percentage of employees under 34 years old in Senior Managers	3%	7%	
Percentage of employees 34 to 55 years old in Senior Managers	70%	66%	
Percentage of employees over 55 years old in Senior Managers	27%	28%	
Total number of Managers (People Leaders)	206	170	
Percentage of female Managers	19%	24%	
Percentage of male Managers	81%	76%	
Percentage of employees under 34 years old in Managers	5%	6%	

Equal Treatment & Opportunities

2 | 4

Diversity of governance bodies and employees	2023	2024	Additional Information
Percentage of employees 34 to 55 years old in Managers	75%	74%	
Percentage of employees over 55 years old in Managers	20%	19%	
Total number Individual contributors (Employees without direct reports)	1422	1384	
Percentage of female Individual contributors	20%	20%	
Percentage of male Individual contributors	80%	80%	
Percentage of employees under 34 years old in Individual contributors	26%	29%	
Percentage of employees 34 to 55 years old in Individual contributors	51%	48%	
Percentage of employees over 55 years old in Individual contributors	23%	23%	

Ratio of basic salary and remuneration of women to men	2023	2024	Additional Information
Switzerland			
Ratio of the basic salary and remuneration of women to men for Senior Managers in Switzerland	0.75	0.73	
Ratio of the basic salary and remuneration of women to men for Managers (People Leaders) in Switzerland	1.00	1.06	
Ratio of the basic salary and remuneration of women to men for Individual Contributors in Switzerland	0.97	0.99	
USA			
Ratio of the basic salary and remuneration of women to men for Senior Managers in the USA	N/A	N/A*	No females in this category in 2023 and 2024

Equal Treatment & Opportunities

3 | 4

Ratio of basic salary and remuneration of women to men	2023	2024	Additional Information
Ratio of the basic salary and remuneration of women to men for Managers (People Leaders) in the USA	0.99	1.15	
Ratio of the basic salary and remuneration of women to men for each Individual Contributors in the USA	0.92	0.86	
Sweden			
Ratio of the basic salary and remuneration of women to men for Senior Managers in Sweden	0.94	1.01	
Ratio of the basic salary and remuneration of women to men for Managers (People Leaders) in Sweden	1.01	0.97	
Ratio of the basic salary and remuneration of women to men for Individual Contributors in Sweden	0.91	0.91	
Austria			
Ratio of the basic salary and remuneration of women to men for Senior Managers in Austria	N/A	N/A	No females in this category in 2023 and 2024
Ratio of the basic salary and remuneration of women to men for Managers (People Leaders) in Austria	0.90	1.00	
Ratio of the basic salary and remuneration of women to men for Individual Contributors in Austria	0.79	0.81	
Finland			
Ratio of the basic salary and remuneration of women to men for Senior Managers in Finland	N/A	N/A	No employees in this category in 2023 and 2024
Ratio of the basic salary and remuneration of women to men for Managers (People Leaders) in Finland	N/A	N/A	No females in this category in 2023 and 2024
Ratio of the basic salary and remuneration of women to men for Individual Contributors in Finland	0.84	0.97	
Germany			
Ratio of the basic salary and remuneration of women to men for Senior Managers in Germany	N/A	N/A	No employees in this category in 2023



Equal Treatment & Opportunities

Ratio of basic salary and remuneration of women to men	2023	2024	Additional Information
Ratio of the basic salary and remuneration of women to men for Managers (People Leaders) in Germany	N/A	N/A	No females in this category in 2023
Ratio of the basic salary and remuneration of women to men for Individual Contributors in Germany	0.82	N/A	
Portugal			
Ratio of the basic salary and remuneration of women to men for Senior Managers in Portugal	N/A	N/A	No females in this category in 2024
Ratio of the basic salary and remuneration of women to men for Managers (People Leaders) in Portugal	N/A	0.8	
Ratio of the basic salary and remuneration of women to men for Individual Contributors in Portugal	N/A	0.98	

Working Conditions1 | 4

New employee hires and employee turnover	2023	2024	Additional Information
Total number of new employee hires during the reporting period	324	500	
Total number of new female hires during the reporting period	84	128	
Total number of new male hires during the reporting period	240	372	
Total number of new employees by country			
Switzerland	155	167	
USA	44	92	
Sweden	74	111	
Austria	28	45	
Finland	10	2	
Germany	13	7	
Portugal	N/A	76	The total number of new hires in Portugal is higher than the total numbers of employees at the end of 2024, because operations only started during the reporting period and some people left during the first year of their contract, amongst other factors because Beyond Gravity initially worked with employment agencies, leading to higher turnover.
Rate of employee hires during reporting period	20%	32%	

Working Conditions

2 | 4

New employee hires and employee turnover	2023	2024	Additional Information
Total number of employees who left Beyond Gravity during the reporting period	364	259	234 Employees left the company due to the carve-out of Lithography. Including them, 493 employees left the company, which would correspond to a turnover rate of 31%.
Total number of female employees who left Beyond Gravity during the reporting period	96	62	
Total number of male employees who left Beyond Gravity during the reporting period	268	197	
Total number of employees who left Beyond Gravity during the reporting period by country			
Switzerland	167	138	
USA	96	28	
Sweden	50	64	
Austria	29	19	
Finland	9	3	
Germany	13	3	
Portugal	N/A	4	
Rate of employee turnover during the reporting period	22%	16%	Including the employees who have left the company due to the carve-out of Lithography, the turnover rate would be 31%.

Data analysis for new hires and leavers includes some anomalies, that do not appear in the reporting or audit log (employees as of 31.12.2024 are not always equal to employees per 31.12.2023 + new hires – leavers). The minor variations are due to later corrections to hire or leave dates in the system, data entries after end of month, conversions between contractors and employees, end of period terminations, and job abandonments. With an updated HR system, these minor variations should be avoided in future reporting.

Working Conditions

3 | 4

Parental leave	2023	2024	Additional Information
Total number of employees that were entitled to parental leave	N/A	1853	This number is higher than the total number of employees (as of 31.12.2024) as it also covers the employees that left who were part of the Lithography division (as they were entitled to pa- rental leave while they were working for Beyond Gravity.
Female	N/A	384	
Male	N/A	1469	
Total number of employees that took parental leave	70	108	
Female	16	21	
Male	54	87	
Total number of employees that returned to work in the reporting period after parental leave ended	65	104	
Female	12	18	
Male	53	86	
Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work	55	64	
Female	6	12	
Male	49	52	



Working Conditions

Parental leave	2023	2024	Additional Information
Return to work rate			
Female	86%	95%	
Male	98%	100%	
Retention rate			
Female	75%	100%	
Male	80%	98%	

Other Work-Related Human Rights

The information is based on the registered "country of origin" details on the respective delivery notes that are recorded at Beyond Gravity. A large part of “country of origin” information is missing, because service companies usually do not include a delivery note with such information. However, we are working on completing this data.

Suppliers that were screened using social criteria	2023	2024	Additional Information
Total number of suppliers	3218	2977	The number from 2023 was corrected. In the 2023 Sustainability Report the number was indicated as approximately 2700.
Number of new suppliers that were screened using social criteria.	N/A	N/A	Because several SAP systems with non-matching data are in use, we are unable to provide a consolidated number.

Negative social impacts in the supply chain and actions taken	2023	2024	Additional Information
Number of suppliers assessed for social impacts.	1067	646 (new suppliers)	
Number of suppliers identified as having significant actual and potential negative social impacts	0	0	<p>In 2023, 179 suppliers were identified as having a risk potential. We have no knowledge that any of these suppliers have negative social impacts.</p> <p>In 2024, 55 suppliers were identified as having a risk potential. We have no knowledge that any of these suppliers have negative social impacts.</p>

Business Conduct

1 | 4

Operations assessed for risks related to corruption	2023	2024	Additional Information
Total number of operations	12	13	
Total number of operations assessed for risks related to corruption	3	1	
Percentage of operations assessed for risks related to corruption	25%	8%	

Communication and training about anti-corruption policies and procedures	2023	2024	Additional Information
Total number of governance body members (RUAG International Holding AG) that Beyond Gravity's anti-corruption policies and procedures have been communicated to	5	5	
Percentage of governance body members (RUAG International Holding AG) that Beyond Gravity's anti-corruption policies and procedures have been communicated to	100%	100%	
Total number of governance body members (RUAG International Holding AG) that have received training on anti-corruption	5	5	
Percentage of governance body members (RUAG International Holding AG) that have received training on anti-corruption	100%	100%	
Total number of employees that Beyond Gravity's anti-corruption policies and procedures have been communicated to	1628	1583	
Percentage of employees that Beyond Gravity's anti-corruption policies and procedures have been communicated to	100%	100%	
Total number of employees that have received training on anti-corruption	262	1635	
Percentage of employees that have received training on anti-corruption	16%	103%	This number is >100% as the number of employees refers to their number as of 31.12.2024, the number of employees who have received trainings covers the whole calendar year.

Business Conduct

2 | 4

Communication and training about anti-corruption policies and procedures	2023	2024	Additional Information
Total number of employees in Switzerland that Beyond Gravity's anti-corruption policies and procedures have been communicated to	698	565	
Percentage of employees in Switzerland that Beyond Gravity's anti-corruption policies and procedures have been communicated to	100%	100%	
Total number of employees in Switzerland that have received training on anti-corruption	127	569	
Percentage of employees in Switzerland that have received training on anti-corruption	18%	101%	See explanation above.
Total number of employees in the USA that Beyond Gravity's anti-corruption policies and procedures have been communicated to	206	249	
Percentage of employees in the USA that Beyond Gravity's anti-corruption policies and procedures have been communicated to	100%	100%	
Total number of employees in the USA that have received training on anti-corruption	22	224	
Percentage of employees in the USA that have received training on anti-corruption	11%	90%	
Total number of employees in Sweden that Beyond Gravity's anti-corruption policies and procedures have been communicated to	367	408	
Percentage of employees in Sweden that Beyond Gravity's anti-corruption policies and procedures have been communicated to	100%	100%	
Total number of employees in Sweden that have received training on anti-corruption	79	497	
Percentage of employees in Sweden that have received training on anti-corruption	22%	122%	See explanation above.
Total number of employees in Austria that Beyond Gravity's anti-corruption policies and procedures have been communicated to	244	261	
Percentage of employees in Austria that Beyond Gravity's anti-corruption policies and procedures have been communicated to	100%	100%	

Business Conduct

3 | 4

Communication and training about anti-corruption policies and procedures	2023	2024	Additional Information
Total number of employees in Austria that have received training on anti-corruption	17	245	
Percentage of employees in Austria that have received training on anti-corruption	7%	94%	
Total number of employees in Finland that Beyond Gravity's anti-corruption policies and procedures have been communicated to	32	27	
Percentage of employees in Finland that Beyond Gravity's anti-corruption policies and procedures have been communicated to	100%	100%	
Total number of employees in Finland that have received training on anti-corruption	4	31	
Percentage of employees in Finland that have received training on anti-corruption	13%	115%	See explanation above
Total number of employees in Germany that Beyond Gravity's anti-corruption policies and procedures have been communicated to	76	N/A	
Percentage of employees in Germany that Beyond Gravity's anti-corruption policies and procedures have been communicated to	100%	N/A	
Total number of employees in Germany that have received training on anti-corruption	13	N/A	
Percentage of employees in Germany that have received training on anti-corruption	17%	N/A	
Total number of employees in Portugal that Beyond Gravity's anti-corruption policies and procedures have been communicated to	N/A	73	
Percentage of employees in Portugal that Beyond Gravity's anti-corruption policies and procedures have been communicated to	N/A	100%	
Total number of employees in Portugal that have received training on anti-corruption	N/A	69	
Percentage of employees in Portugal that have received training on anti-corruption	N/A	95%	

Listed training courses take place electronically as e-learning with a personalized login for each employee. Training courses and successful completion are documented in detail.

Business Conduct

4 | 4

Confirmed incidents of corruption and actions taken	2023	2024	Additional Information
Total number of confirmed incidents of corruption	0	0	
Total number of confirmed incidents in which employees were dismissed or disciplined for corruption	0	0	
Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption	0	0	

Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2023	2024	Additional Information
Number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which Beyond Gravity has been identified as a participant	0	0	

Privacy & Cybersecurity

For both privacy and data protection, known cases of breaches were included that were also internally communicated to management. There is the possibility that more breaches took place of which we are not yet aware of.

	2023	2024	Additional Information
Total number of substantiated complaints* received concerning breaches of customer privacy	0	0	
IT Security: Number of complaints received from outside parties and substantiated by the organization	1	0	
Data privacy: Number of complaints received from outside parties and substantiated by the organization	0	0	
Total number of identified leaks, thefts, or losses of customer data	0	0	
Total number of data breaches identified during the reporting period	4	8	
Total number of data breaches identified during the reporting period in which confidential information was subject to the data breach	0	0	
Training minutes per employee for cybersecurity	21	155	A new specific IT security training led to this increase.
Training minutes per employee for data privacy (Datenschutz)	28	10	

* Substantiated complaint: written statement by regulatory or similar official body addressed to the organization that identifies breaches of customer privacy.

5.0

Appendix.

5.1 GRI Content Index



5.1

GRI Content Index.

GRI Content Index

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Statement of use	Beyond Gravity has reported in accordance with the GRI Standards for the period 1 January 2024 – 31 December 2024.		
GRI 1 used	GRI 1: Foundation 2021		
GRI Standard / Other source	Disclosure	Location	Omissions and additional information
General disclosures			
The organization and its reporting practices			
GRI 2: General Disclosures	2-1 Organizational details	<u>2, 23</u>	
	2-2 Entities included in the organization’s sustainability reporting	<u>2, AR 77</u>	
	2-3 Reporting period, frequency and contact point	<u>2, AR 53</u>	The Sustainability Report is published annually (first publication was in 2024 for the reporting year 2023).
	2-4 Restatement of information		<p>GRI 2-21: For 2023, the ratio of the percentage increase in annual total remuneration for the organization’s highest-paid individual to the median percentage increase in annual total remuneration for all employees (excluding the highest-paid individual) was calculated incorrectly. The number was adjusted to 1.6 (in the Sustainability Report 2023 it was 2.1)</p> <p>GRI 401-2: The retention rate for 2023 was calculated incorrectly. The correct numbers are 75% for female (in the Sustainability Report 2023 it was 100%) and 80% for male (in the Sustainability Report 2023 it was 87.5%).</p> <p>GRI 414-2: Total number of suppliers adjusted for 2023 from 2700 to 3218.</p>
	2-5 External assurance	<u>2</u>	
Activities and workers			
GRI 2: General Disclosures	2-6 Activities, value chain and other business relationships	<u>2, AR 18-23</u>	
	2-7 Employees	<u>76-79</u>	
	2-8 Workers who are not employees	<u>80</u>	

GRI Content Index

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GRI Standard / Other source	Disclosure	Location	Omissions and additional information
General disclosures			
Governance			
GRI 2: General Disclosures	2-9 Governance structure and composition	<u>AR 87-91</u>	
	2-10 Appointment and selection of the highest governance body	<u>AR 87</u>	
	2-11 Chair of the highest governance body	<u>AR 88</u>	
	2-12 Role of the highest governance body in overseeing the management of impacts	<u>25</u>	
	2-13 Delegation of responsibility for managing impacts	<u>25</u>	
	2-14 Role of the highest governance body in sustainability reporting	<u>25</u>	
	2-15 Conflicts of interest	<u>32, AR 87</u>	
	2-16 Communication of critical concerns	<u>32, 80</u>	
	2-17 Collective knowledge of the highest governance body		In 2024, no specific sustainability-related trainings were conducted for the BoD.
	2-18 Evaluation of the performance of the highest governance body		Information incomplete: The BoD regularly assesses its performance. However, the assessment is not specifically sustainability-related.
	2-19 Remuneration policies	<u>AR 92-93</u>	
	2-20 Process to determine remuneration	<u>AR 89, 92, 93</u>	
	2-21 Annual total remuneration ratio	<u>80</u>	

GRI Content Index

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GRI Standard / Other source	Disclosure	Location	Omissions and additional information
General disclosures			
Strategy, policies and practices			
GRI 2: General Disclosures	2-22 Statement on sustainable development strategy	<u>4-6</u>	
	2-23 Policy commitments		Beyond Gravity observes the Universal Declaration of Human Rights of the United Nations (including the ILO Minimum Age Convention and Child Labor Convention). Beyond Gravity sources tantalum, tin, tungsten, and gold in a way consistent with the OECD Guidance for Responsible Supply Chains of Minerals from Conflict Affected and High-Risk Areas.
	2-24 Embedding policy commitments	<u>69</u>	Beyond Gravity embedded these policy commitments in its Code of Conduct and Code of Conduct for Business Partners.
	2-25 Process to remediate negative impacts	<u>22-23, 32</u>	Processes on how negative impacts are minimized are described in the material topics.
	2-26 Mechanisms for seeking advice and raising concerns	<u>32</u>	
	2-27 Compliance with laws and regulations	<u>81</u>	
	2-28 Membership associations	<u>30-31</u>	
Stakeholder engagement			
GRI 2: General Disclosures	2-29 Approach to stakeholder engagement	<u>28-29</u>	
	2-30 Collective bargaining agreements	<u>81</u>	All employees who are not covered by a collective bargaining agreement have employment contracts in accordance with local labor laws.



GRI Content Index

GRI Standard / Other source	Disclosure	Location	Omissions and additional information
Material topics			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	<u>26</u>	
	3-2 List of material topics	<u>26-27</u>	
Climate Change & Energy			
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>38-41</u>	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<u>82</u>	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<u>82-83</u>	
	305-2 Energy indirect (Scope 2) GHG emissions	<u>83</u>	
	305-3 Other indirect (Scope 3) GHG emissions	<u>83-84</u>	
Use of Resources & Circularity			
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>42-45</u>	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	<u>43-44</u>	
	306-2 Management of significant waste-related impacts	<u>43-44</u>	
	306-3 Waste generated	<u>85-86</u>	Information incomplete: For details, please see note on page 85.
	306-4 Waste diverted from disposal	<u>85-86</u>	Information incomplete: For details, please see note on page 85.
	306-5 Waste directed to disposal	<u>85-86</u>	Information incomplete: For details, please see note on page 85.

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GRI Standard / Other source	Disclosure	Location	Omissions and additional information
Material topics			
Pollution			
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>46-48</u>	
	Purchased Acetone by country	<u>87</u>	
	Purchased Isopropanol by country	<u>88</u>	
Occupational Health & Safety			
GRI 403: Occupational Health and Safety 2018	3-3 Management of material topics	<u>49-54</u>	
	403-1 Occupational health and safety management system	<u>52-54</u>	
	403-2 Hazard identification, risk assessment, and incident investigation	<u>52-54</u>	
	403-3 Occupational health services	<u>52-54</u>	
	403-4 Worker participation, consultation, and communication on occupational health and safety	<u>52-54</u>	
	403-5 Worker training on occupational health and safety	<u>53</u>	
	403-6 Promotion of worker health	<u>52</u>	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<u>52-54</u>	
	403-8 Workers covered by an occupational health and safety management system	<u>89</u>	
	403-9 Work-related injuries	<u>89</u>	Information unavailable / incomplete: due to lack of information, we only report the following information: number of fatalities as a result of work-related injuries, number of high-consequence work-related injuries (defined as "severe" in the KPI table), and the number of work-related injuries.

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GRI Standard / Other source	Disclosure	Location	Omissions and additional information
Material topics			
GRI 403: Occupational Health and Safety 2018	403-10 Work-related ill health	<u>89</u>	Information unavailable / incomplete: due to lack of information, we only report the following information: number of fatalities as a result of work-related ill health, number of cases of recordable work-related ill-health.
Own indicator	Work-related injuries	<u>89</u>	
Equal Treatment & Opportunities			
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>55-59</u>	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	<u>90-91</u>	
	405-2 Ratio of basic salary and remuneration of women to men	<u>91-93</u>	
Working Conditions			
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>60-63</u>	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	<u>94-95</u>	
	401-3 Parental leave	<u>96-97</u>	
Other Work-Related Human Rights			
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>64-67</u>	
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	<u>98</u>	

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GRI Standard / Other source	Disclosure	Location	Omissions and additional information
Material topics			
Business Conduct			
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>68-70</u>	
	205-1 Operations assessed for risks related to corruption	<u>99</u>	
	GRI 205: Anti-corruption 2016	<u>99-101</u>	
	205-2 Communication and training about anti-corruption policies and procedures	<u>99-101</u>	
	205-3 Confirmed incidents of corruption and actions taken	<u>102</u>	
	GRI 206: Anti-competitive Behavior 2016	<u>102</u>	
Privacy & Cybersecurity			
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>71-74</u>	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	<u>103</u>	
SASB RT-AE-230a.1	Total number of data breaches identified during the reporting period	<u>103</u>	
	Percentage of data breaches during the reporting period in which confidential information was subject to the data breach	<u>103</u>	
SASB RT-AE-230a.2	Description of approach to identifying and addressing data security risks in entity operations and products	<u>71-74</u>	
Own Indicator	Training hours per employee for cybersecurity	<u>103</u>	
	Training hours per employee for data privacy (Datenschutz)	<u>103</u>	

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