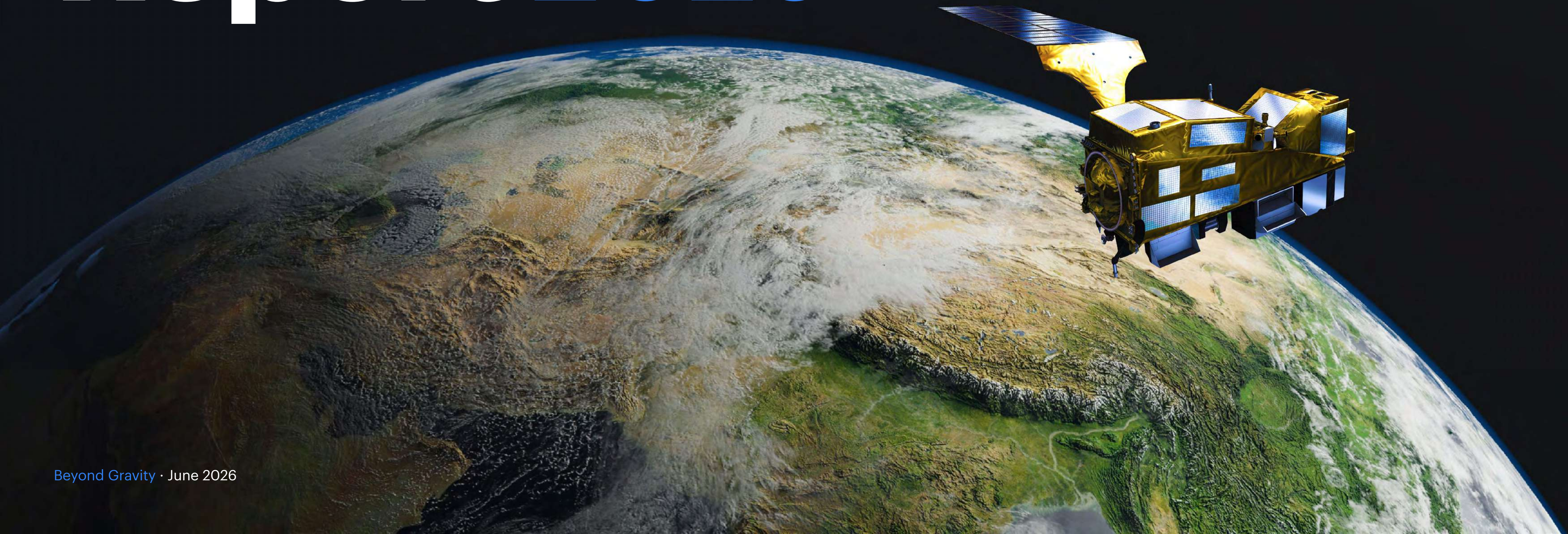


beyond gravity

Sustainability Report 2025





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 and launch vehicles 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.

Contact

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About this report.

This report covers the period from January 1 to December 31, 2025. 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 Berne, Switzerland, except for RUAG Aerostructures Switzerland Ltd. and RUAG Deutschland GmbH. The list of consolidated entities can be found in the annual report on page 61.

If information applies only to certain entities or locations, this is clearly indicated at the relevant location.

Issue date

June 25, 2026



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

Dear shareholders,
Dear customers,
Dear readers,

The rapid growth of our industry brings increasing environmental and social responsibilities. Balancing technological progress with sustainable practices is not optional – it is essential.

What makes this journey even more remarkable is the outstanding performance of our teams worldwide – not only pushing the boundaries of what is technically possible, but also significantly expanding our capacity for customers, driving a company-wide digital transformation to increase efficiency, and at the same time setting ambitious Environmental, Social and Governance (ESG) goals and consistently working to meet them.



Progress in sustainability in 2025

In 2025, we continued to make meaningful progress across all dimensions of sustainability, strengthening both our performance and our foundations for the future.

On the environmental side, we reached an important milestone: across all our sites, we now operate with emissions-free electricity. While almost all locations source renewable electricity directly, in the United States we complement this through the purchase of renewable energy certificates, supporting investments in renewable energy projects equivalent to our consumption. This marks a significant step in reducing our operational footprint.

At the same time, we remain transparent about challenges. Emissions at key production sites, particularly in Zurich Seebach and Linköping, as well as improvements in data quality, resulted in higher figures than anticipated. While our overall emissions performance remains solid, these developments underline the need for continued focus and targeted action.

In the social dimension, we further strengthened our commitment to our people and to fostering the next generation of talent. Our global employee survey, with participation from more than 1,200 colleagues, provided valuable insights into our organizational strengths and areas for improvement.

Beyond this, safety remains a cornerstone of our operations. In 2025, we maintained strong Health, Safety, Security, and Environment (HSSE) performance, recording three incidents with consequences across all sites. The introduction of our HSSE award further reinforces a culture in which every employee contributes to a safer, healthier, more secure and environmental-friendly workplace.

Innovation continues to be a key driver of our sustainability efforts. From improving energy efficiency in our operations to contributing to next-generation, reusable launch systems, we are actively shaping solutions that reduce environmental impact while advancing the future of space.

Advancing sustainability from Space: Our contributions to missions in 2025

In 2025, Beyond Gravity contributed to a wide range of international space missions dedicated to Earth observation, climate research, and environmental monitoring.

A major milestone was the launch of the Biomass satellite by the European Space Agency (ESA). Biomass provides new data on the state and development of forests worldwide, helping scientists better understand their role in the global carbon cycle. Beyond Gravity contributed key components and technologies to the satellite and its launch vehicle, supporting its successful deployment and operation.

In March 2025, the NISAR Earth observation satellite, a joint mission by NASA and the Indian Space Research Organization (ISRO), launched into space. The NASA instrument was transported to its launch site in a specialized container from Beyond Gravity. The radar satellite provides continuous, all-weather monitoring of Earth’s ecosystems, ice sheets, and sea levels, helping to improve understanding of climate change and environmental risks.

In the second half of the year, the Sentinel-1D environmental satellite joined the Copernicus program, further expanding Europe’s radar imaging capabilities for monitoring land, oceans, and natural hazards. The MetOp Second Generation A1 weather satellite was also launched, measuring humidity, temperature, and aerosols while carrying the Copernicus Sentinel-5 instrument for air quality monitoring. Beyond Gravity provided the 6-meter-high satellite structure, its world-leading radio occultation instrument, and other key components for the satellite.

Finally, the Sentinel-6B satellite was launched to continue long-term monitoring of global sea level rise, one of the most important indicators of climate change. Beyond Gravity provided thermal insulation to protect the satellite in orbit, as well as navigation receiver to determine its exact position and several antennas.

Through these missions, Beyond Gravity contributed essential technologies and components across satellites and launch systems, enabling reliable data collection and supporting critical insights into Earth’s climate and nature. These achievements highlight the role of our work in helping scientists, policymakers, and society better understand and respond to some of the most pressing sustainability challenges of our time.

Looking ahead: 2026 and beyond

I am pleased to welcome Barbara Frei-Spreiter as the new CEO of Beyond Gravity. Together with our Senior Global Sustainability Manager, she will define and further shape the company’s sustainability strategy for the years ahead, ensuring that ESG remains closely connected to our long-term business direction and operational priorities.

This year, the focus will be on completing the decarbonization roadmap and further developing a specific sustainability strategy for Beyond Gravity. While continuing our efforts to reduce emissions and improve value chain transparency, we will also maintain a strong focus on continuously improving energy efficiency and making the best use of opportunities to further reduce our environmental footprint.

I am proud of what we have achieved together and confident that despite all global challenges we will continue to contribute to a more sustainable future – for our planet and for humankind, from space for Earth.

Sincerely,
André Wall
 CEO, Beyond Gravity



Three questions for our new CEO, Dr. Barbara Frei-Spreiter.





01

As you step into your new role, how do you see ESG shaping our corporate strategy and contributing to the company’s long-term success and resilience?

I am convinced that you do well by doing good. ESG is fundamental for any business aiming for long-term success - not only from an environmental perspective, such as energy efficiency, emissions reduction, responsible water use and circular business models, but also in terms of how a company engages with society and upholds ethical standards. Any organization that compromises or neglects these aspects will, sooner or later, pay a price.

Strong ESG performance also builds trust – with our customers, partners, employees, and potential investors. This trust is a key foundation for sustainable growth. By embedding ESG into how we operate and make decisions, we not only improve our competitiveness but also ensure that we create value responsibly and over the long term.

Therefore, sustainability will play a key role in shaping and influencing our strategy.

02

Looking at the next 2–3 years, what do you anticipate being the biggest sustainability challenges for the company, and how would you approach turning them into opportunities?

Certainly, the supply chain will be one of the key challenges. Since 2020, with the start of COVID, companies have been continuously facing supply chain disruptions driven by geopolitical impacts.

To become more resilient, we need to better understand where our materials are coming from - across the entire value chain, not only from our direct suppliers or partners. This includes understanding how dependent they are on external factors and where potential risks lie.

At the same time, this also creates an opportunity: by working more closely with our suppliers in strong partnerships, we can jointly mitigate risks and build more resilient and sustainable supply chains.

03

What do you personally do to contribute to sustainability, both in your personal and professional life?

I became a mechanical engineer because topics such as energy efficiency and providing sustainable business solutions have always been highly motivating for me in my professional life.

On a personal level, I aim to continuously reduce my own energy consumption — for example by using more public transportation, investing in a heat pump and well-insulated windows, and simply being mindful about everyday actions like switching off lights.

1.0

Highlights.

- 1.1 Employee Survey
– Listening, learning and acting
- 1.2 Progress that matters



1.1

Employee Survey – Listening, learning and acting.

In our first company-wide employee survey since 2018, more than 1,200 colleagues shared their honest views on what it is like to work at Beyond Gravity. The results provide valuable insights into our strengths, our challenges, and the areas where we need to take action to build a stronger, more connected organization.





In September 2025, 71% of all employees worldwide took part in Beyond Gravity’s global employee survey – a strong sign of engagement and willingness to shape our future together.

The results paint a nuanced picture: on the positive side, they show a strong sense of inclusion and teamwork. Nine out of 10 colleagues feel accepted for who they are, safe to speak up, and proud of their work. This culture of openness and collaboration is a powerful foundation to build on.

At the same time, the survey identifies some areas for improvement. Many colleagues see the need for clearer strategic direction, more transparent communication, and fairer recognition. Heavy workload and inefficient processes are recurring themes that hold us back from realizing our full potential. Our performance environment - how well our structures and tools support daily work - also shows room for improvement.

The Executive Board has defined two company-wide focus areas in response:

Alignment & Trust:

Strengthening leadership communication, clarity, and confidence.

01

Systems & Processes:

Reducing friction, improving tools, and aligning initiatives such as EZYone (Digital Transformation) and the Value Creation Roadmap with daily work.

02

These findings mark a starting point for continuous improvement. In-depth team discussions and workshops are underway across all sites to define specific actions. This is not a one-time exercise, but the beginning of an ongoing dialogue about how we work and grow together.



Birgitt Zadina

Director People & Culture Austria

"The employee survey gives our employees a strong voice and provides valuable insights into where we can improve. It is not a one-time effort, but the beginning of a continuous journey toward a better and more sustainable future at Beyond Gravity."



1.2

Progress that matters.

Fostering Space Talent

Partnering with Eastern Switzerland University of Applied Sciences («OST»): As an industry partner of OST, we support students in tackling real production challenges and gaining hands-on engineering experience. This year's project focuses on automating the manual process of applying aluminum honeycomb structures to rocket hulls — a task that currently requires multiple operators.

Through close collaboration, on-site production insights, and real-world problem-solving, we are helping future engineers build the skills needed for a more efficient and sustainable aerospace industry.

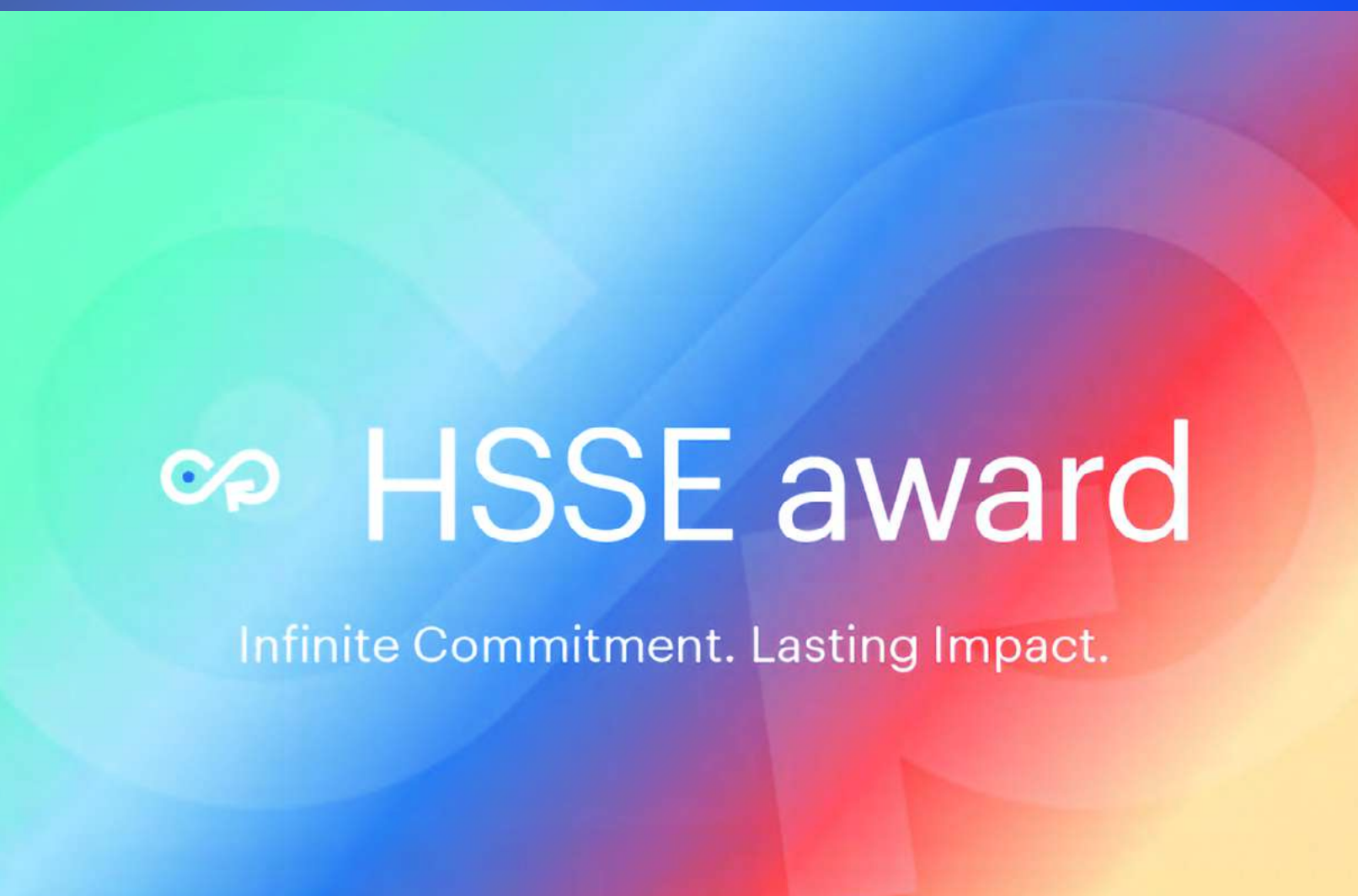
Supporting ARIS – Academic Space Initiative Switzerland: Our long-standing partnership with ARIS continues as part of our Young-Talent Program. By funding and mentoring the team behind Switzerland's ambitious student space projects — from experimental rockets to CubeSats and robotics — we help future engineers gain practical experience and drive forward bold ideas in aerospace. The collaboration benefits both sides: ARIS receives expert guidance and resources, while Beyond Gravity supports and connects with the next generation of top space talent.



Empowering people to shape a safer and more sustainable future

Beyond Gravity continues to improve its HSSE performance – not only through metrics, but through the mindset of its people. In 2025, the company remained below its target with 1.2 major incidents per 1,000 FTEs, recording three incidents with consequences, and carrying out 753 safety walks, demonstrating strong engagement across sites. All major incidents were thoroughly analyzed, and reporting quality continues to improve.

To further embed this culture of responsibility and innovation, Beyond Gravity launched the new HSSE Award in 2025. The award invites employees worldwide to submit ideas that make the workplace safer, healthier, more secure, or more environmentally friendly. The award ceremony was held in early 2026. By collecting and celebrating employee-driven initiatives, the company aims to strengthen a culture where everyone contributes to meaningful, lasting impact.



Targeted lighting for greater efficiency, comfort, and sustainability

In Berndorf, Austria, around 200 lights in the cleanroom (approx. 270 m²) and the cryo hall (approx. 850 m²) were replaced with modern, group-controllable, and dimmable LED lighting. The main challenge was to minimize light reflections on the foils while ensuring sufficient brightness for work. The new lighting achieves energy savings of at least 30%, with the potential to save even more through flexible control of the light groups. Additionally, employees benefit from precise illumination of the work areas, significantly improving working conditions.

Identifying energy-saving potential at our Swedish sites

In line with Sweden’s Act on Energy Audits in Large Enterprises, our Beyond Gravity sites in Linköping and Gothenburg have completed comprehensive energy audits covering both buildings and operational activities. The audits identified potential energy-saving measures of around 200 MWh for buildings and nearly 1,000 MWh for operations. While there is no obligation or fixed timeline to implement these measures, they provide a valuable basis for future improvements, which we expect to realize gradually and pragmatically as upgrades and investments become due and feasible.

Innovation with a lasting impact

The Launchers Innovation team is always looking towards the future for opportunities to drive change and contribute to the development of next-generation launch vehicles. Beyond Gravity was selected as a member of a consortium for Europe's push to revolutionize launch systems with a reusable vehicle able to lift 60 tons to orbit and with all stages returned to Earth. Beyond Gravity is working on the concept of a fairing that remains attached to the launcher and that is reusable for multiple flights, paving the way for a step change in the environmental footprint of both the manufacturing and end-of-life phases.



2.0

Strategy & Governance.

- 2.1 Strategy and material topics
- 2.2 Governance
- 2.3 Critical concerns & conflicts of interest



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 comprehensively: our goal is to minimize negative impacts to our planet and society, and to promote the well-being of our employees and the communities in which 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 owner requirements regarding sustainability 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 and material topics.

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.

As a result, we have identified three key strategic issues that are complemented by measures in the areas of social and governance. The strategy has been approved by our Executive Committee. It does not reflect our material topics individually but rather represents prioritization and a starting point specifically for environmental aspects of sustainability that had not been managed centrally before.

Key topic 1.

Climate change and carbon emissions

Careful management of our environmental footprint is one of our three key strategic topics to address climate change. So far, we have focused primarily on reducing our own emissions (scope 1 and 2). As a manufacturing company, we have a significant carbon footprint, which we have been reducing with targeted actions since 2023 outlined in our [decarbonization roadmap](#).

According to this roadmap, 2025 was the last year to see significant reductions, namely due to switching to renewable energy at our location in Titusville, FL and purchasing Renewable Energy Certificates (RECs) for our location in Decatur, AL because there is no possibility to buy renewable electricity from the local utility companies. Going forward, we will continue to reduce emissions wherever feasible, while focusing on the removal of residual emissions that cannot be avoided. Covering our electricity needs with renewable sources and changing to sustainable heating solutions have been the main levers to reduce our scope 1 and 2 emissions. Even though we have managed to implement all planned actions, the target for 2025 set out in the decarbonization roadmap could not be achieved. The main driver was volatile emission factors for district heating combined with increased heating demand at two of our locations. We are going to evaluate how to best reduce our emissions further in the near future.

Also, we will study opportunities to reduce our scope 3 emissions. The largest portion of our upstream emissions lies in our supply chain. Therefore, the aim is to partner with our suppliers to investigate what we can do to reduce emissions collaboratively.

Key topic 2.

Energy efficiency

As outlined under key topic 1, we can reduce CO2 emissions and at the same time lower our energy costs by optimizing energy consumption. The most important drivers in this regard are the following: Employee behavior, technical optimization, space optimization, and modernization (please find more details on our [homepage](#)).

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 and health and safety. A software-based monitoring and evaluation solution and our Corporate Code of Conduct for Business Partners serve as tools for greater transparency. For more information on our focus topics (Supplier commitment, supplier monitoring & assessment, and supplier development) in this area, please visit our [website](#).

... and beyond

In addition to the three key topics, further social and governance issues remain a priority for us, and we continue to implement additional sustainability-related measures. These include fostering diversity and inclusion as a core strength, maintaining a zero-tolerance approach to discrimination, promoting the responsible and conscious use of consumables, and other initiatives across our operations.

For more detailed information on our efforts, please visit our [website](#).



2.1

Strategy and 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 which were defined in 2023. The following nine material topics were validated and approved by the Executive Committee. Further details on the materiality assessment can be found in [last year's report](#) on pages 26 and 27.

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

In 2025, we conducted a double materiality assessment that is compliant with the Corporate Social Responsibility Directive (CSRD) to prepare for future regulatory requirements. We will enact it if we need to implement the European Sustainability Reporting Standards (ESRS). At the moment, we are reporting on a voluntary basis in accordance with the Global Reporting Initiative (GRI).



2.2

Governance.

Robust governance provides the foundation for meaningful sustainability progress. By assigning clear responsibilities across all levels, we create accountability and drive lasting change.

Board of Directors (BoD)

The overall responsibility for all sustainability-related topics lies with our Board of Directors which addresses sustainability matters collectively. It is responsible for the approval of the sustainability strategy, while the development and implementation of the sustainability strategy are delegated to the Executive Committee.

The Board of Directors is informed at least once a year about sustainability activities and the progress made toward achieving defined goals and priorities. Sustainability-related risks are considered as part of the Board's discussions on Enterprise Risk Management (ERM). Lastly, the Board of Directors approves sustainability-related targets that are relevant for the remuneration of the Executive Committee and formally approves the sustainability report.

Executive Committee

Sustainability receives a very high level of management attention. The Executive Committee is responsible for developing and proposing the sustainability strategy and for implementing the approved initiatives (please see pages 72-73 in our annual report for the composition of our Executive Committee). Day-to-day execution is delegated to the Sustainability Department. As part of the implementation of the sustainability strategy, the Executive Committee approved the results of the double materiality analysis – identifying the material topics – and validated the developed targets and corresponding measures to achieve them.

The Executive Committee regularly receives updates on sustainability. In 2025, the Sustainability Department provided regular briefings and proposals, informing the Executive Committee about progress on various initiatives. These sessions also included deep-dive discussions on selected topics, such as sustainability ratings, the decarbonization roadmap, regulatory developments linked to the EU Omnibus proposal and an anti-discrimination survey, among other topics.

Furthermore, for the Executive Committee, sustainability-related targets are set that are relevant for their variable remuneration. These targets account for 10% of the variable remuneration and are specifically defined for each financial year. In 2025, the objective was to further implement the decarbonization roadmap and reach an absolute emissions target which could not be met.

As already communicated in the 2024 sustainability report, we also received our first sustainability ratings in early 2025. We achieved an above-average overall score of B for Climate in the CDP rating - the gold standard for climate-related sustainability ratings - and of 64/100 in the Ecovadis rating (Bronze medal) which is a top ranking for business sustainability ratings including aspects on environmental, social, and ethical principles of a company's own operations and supply chain. As such, it is an important monitoring and collaboration tool for supply chain partners.

Sustainability Department

The day-to-day implementation of the sustainability strategy is delegated by the Executive Committee to the Sustainability Department which reports to the General Counsel, who in turn reports to the CFO.

The Sustainability Department develops the sustainability strategy in coordination with the Executive Committee, overviews the implementation of the different sustainability initiatives, and is responsible for the internal and external reporting on sustainability. In each location, the Sustainability Department has a contact person, who drives the sustainability initiatives locally. These local contacts do not have a reporting line to the Sustainability Department. For certain topics, e.g. compliance with the Ordinance on Due Diligence and Transparency in relation to Minerals and Metals from Conflict-Affected Areas and Child Labor (DDTrO), the Sustainability Department is collaborating with specific functions directly, independent from the location.



2.3

Critical concerns & conflicts of interest.

To ensure good business practices, we have processes in place to engage with relevant stakeholders (please see p. 62-64 for stakeholder management and our memberships in associations), enabling individuals inside and outside of the organization to raise concerns, and processes to address conflicts of interest.

Communication of critical concerns

We want to avoid any violations of internal policies, 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 SpeakUp tool – a whistleblowing system – accessible both online 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 People & Culture managers, the Compliance & Governance Function 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, employees making false allegations against colleagues or managers are subject to disciplinary measures and sanctions.

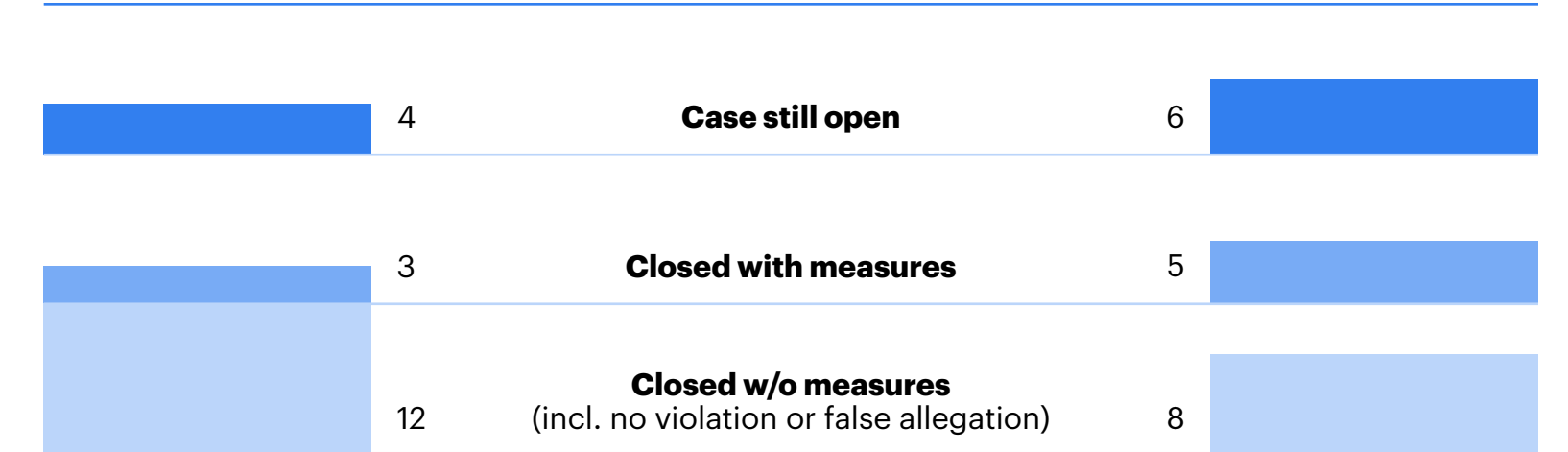
These measures can range from reprimands and warnings to dismissal and civil claims for compensatory damages and criminal prosecution, depending on the severity of the violation.

The reported violations are handled by the Compliance & Governance Function. 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.

In 2025, there were 19 notifications (notifications in 2024: 19), 11 were reported via the whistleblowing system, and eight were directly reported in Beyond Gravity. More details on the cases can be found in the bar chart:

2024

2025



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 issued 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. For managers & employees in certain positions, potential conflicts of interest are also reviewed on a regular basis.

3.0

Material Topics.

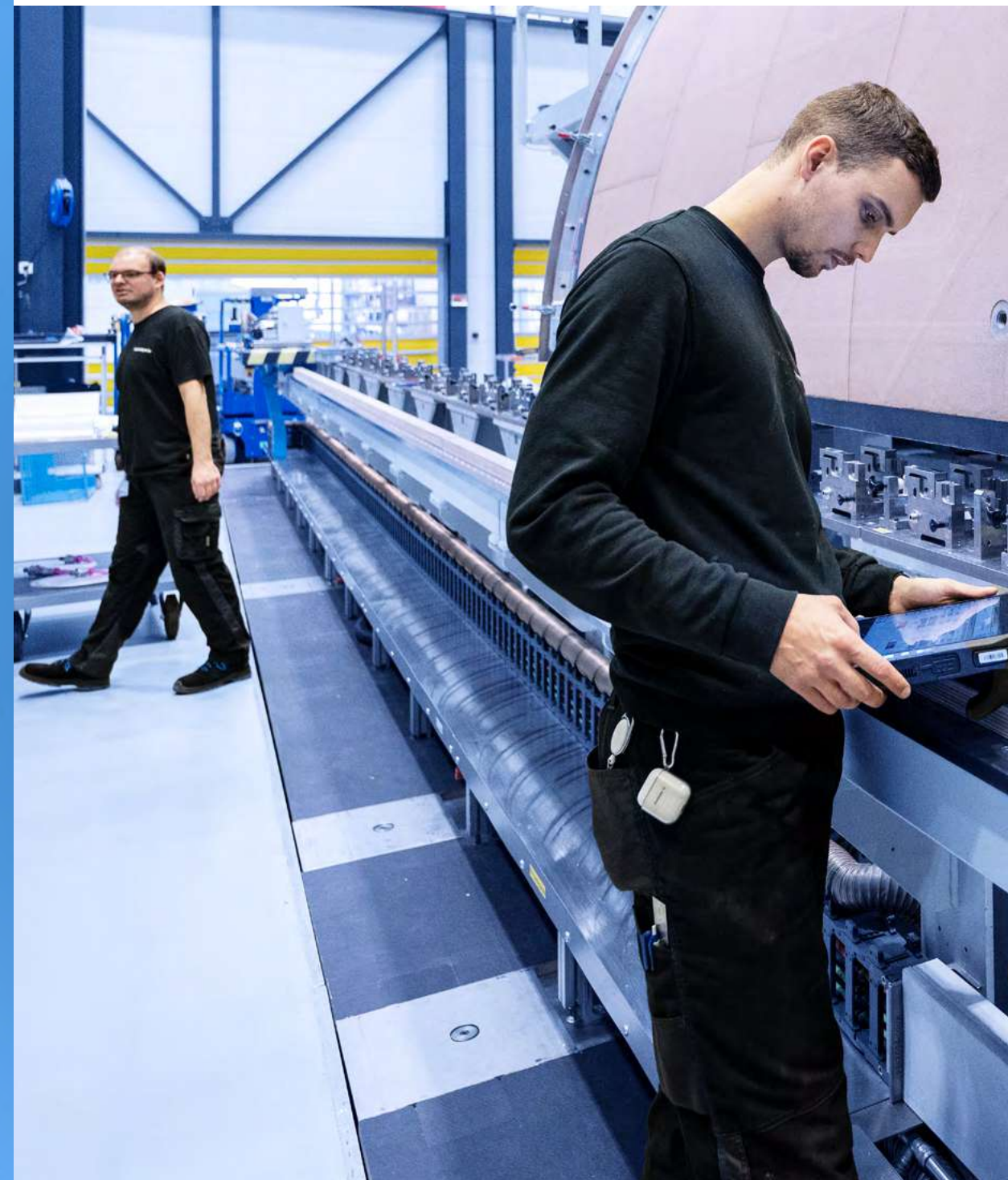
- 3.1 Climate Change & Energy
- 3.2 Use of Resources & Circularity
- 3.3 Pollution
- 3.4 Occupational Health & Safety
- 3.5 Equal Treatment & Opportunities
- 3.6 Working Conditions
- 3.7 Other Work-Related Human Rights
- 3.8 Business Conduct
- 3.9 Privacy & Cybersecurity



Overall Highlights.

Number of employees

1816



Number of employees by country

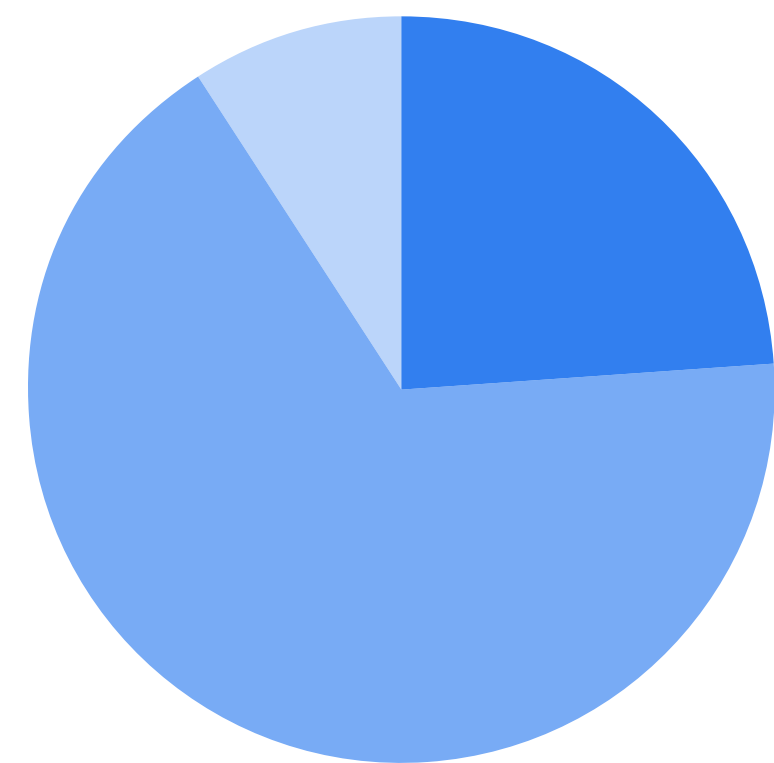
- 577 → Switzerland
- 460 → Sweden
- 341 → USA
- 275 → Austria
- 136 → Portugal
- 27 → Finland



Share of renewable energy

87.9%

Scope 1-3 emissions (in t CO₂-eq)



- Total Scope 1: 270.5
- Total Scope 2 market-based: 751.3
- Total Scope 3: 104,131

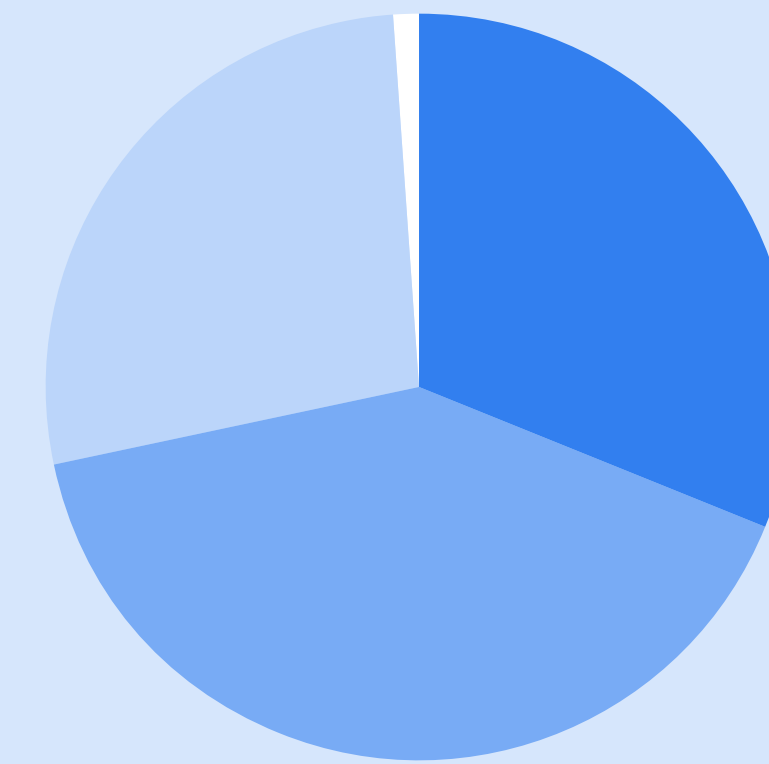
Employees covered by a collective bargaining agreement

73.1%

Number of safety walks

753

Waste



- Recycled 31.7%
- Landfilling 40.0%
- Incineration (with energy recovery) 27.8%
- Incineration (w/o energy recovery) 0.5%



3.1

Climate Change & Energy.

Climate change is one of the key global challenges. We do our part through sustainable practices and specific measures to help address this challenge.



Emissions overview scopes 1 and 2 (in t CO₂e)



- **Natural gas**
256.6 — 25.1%
- **Diesel**
2.7 — 0.3%
- **Gasoline**
10.9 — 1.1%
- **Propane**
0.4 — 0.0%
- Total scope 1 emissions**
270.5 — 26.5%

- **Electricity**
2.4 — 0.2%
- **Heating**
641.9 — 62.8%
- **Steam & cooling**
107.0 — 10.5%
- Total scope 2 emissions**
751.3 — 73.5%

- Grand total**
1,021.8 — 100%

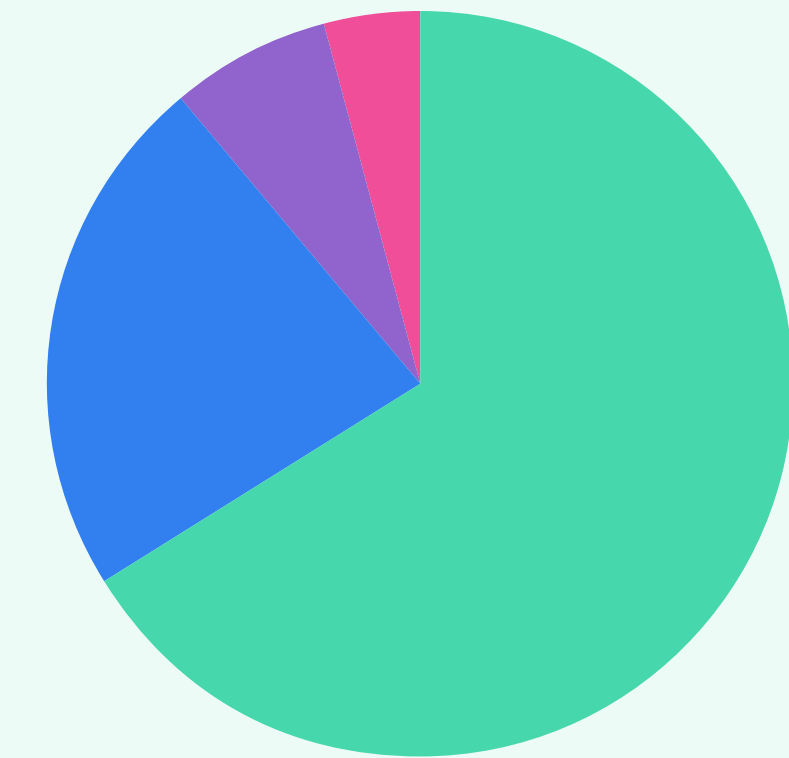
Emissions overview scope 3 (in t CO₂e)



- **3.1 Purchased goods & services / 3.2 Capital goods** — 98,998
- **3.3 Fuel & energy-related activities** — 40
- **3.4 Upstream transportation** — 602
- **3.5 Waste generated in operations** — 152
- **3.6 Business travel** — 1,561
- **3.7 Employee commuting** — 2,575
- **3.9 Downstream transportation and distribution** — 201
- **3.11 Use of sold products** — 1
- **3.12 End-of-life management** — 1
- Total scope 3**
104,131

Only relevant Scope 3 categories are listed here.

Total energy (in GJ) and shares of renewable energy sources



- **Electricity**
67'818 — 100.0%
- **Heating**
23'238 — 74.4%
- **Steam & cooling**
7'152 — 76.4%
- **Fuels**
4'856 — 0.0%
- Total**
103'064 — 87.9%

3.1.1 Topic overview

Societies, the environment and economies across the globe are increasingly confronted with the far-reaching consequences of climate change. 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. We want to assume our responsibility to be a good corporate citizen by embracing climate-related initiatives, also taking into account the evolving expectations of our stakeholders.

They 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 the climate and reducing our 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 to ensure minimal contamination, maintain specified levels of air quality, temperature, and humidity in these controlled environments.



3.1.2 Our ambition

At Beyond Gravity, we've committed ourselves to an ambitious target: to reduce our Scope 1 and 2 emissions as far as possible by the end of 2025 and remove the emissions produced in 2026 as a next step. An overview of the measures taken at our locations can be found in [our decarbonization roadmap](#). Even though we did not reach the absolute reduction target for 2025, we are proud that we implemented all measures as planned.

Our mission does not stop there. We are on a journey to minimize emissions constantly, beyond the measures in our decarbonization roadmap and in line with our current and future sustainability strategy (see page 15).

3.1.3 Impacts, risks and opportunities

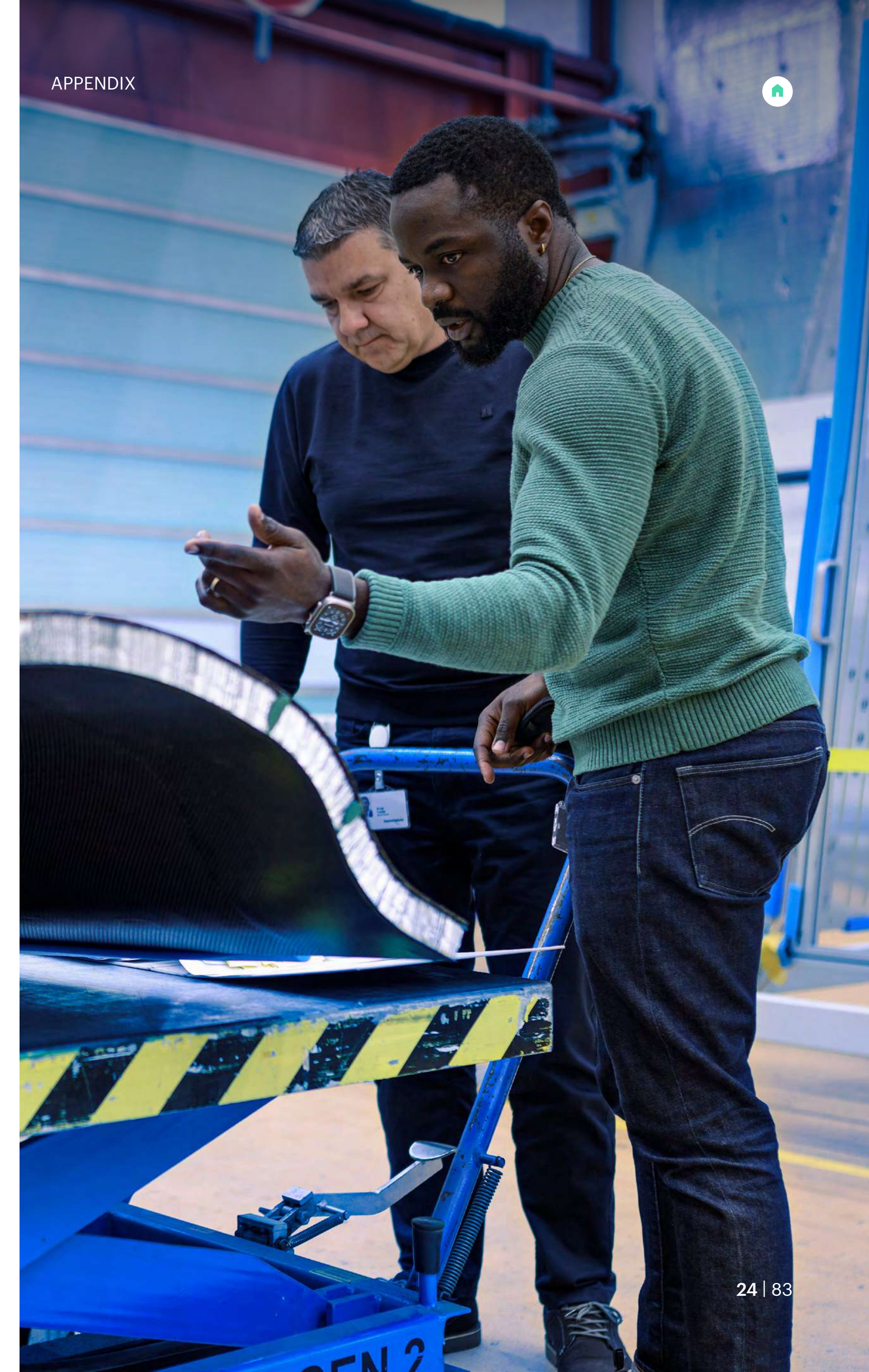
Through our business activities, we generate GHG emissions throughout our value chain. These emissions are caused both directly by us and by our business partners. Thus, Beyond Gravity contributes to climate change, which has a negative impact on the environment, people, and the economy. In our premises, these emissions are caused mainly by a small number of company cars, heating for our facilities and the electricity we buy. Therefore, it is a crucial part of our decarbonization strategy to procure renewable electricity. With regard to the emissions produced in our value chain, the biggest proportion comes from the manufacturing processes of our purchased goods and services. To reduce these emissions, we will try to find solutions together with our suppliers.

Our production relies on electricity, and therefore potential electricity shortages pose potential operational risks. 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 dependence on conventional electricity sources, we not only protect ourselves against potential shortages but also mitigate exposure to 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, increasing energy efficiency provides similar benefits, reinforcing our dedication to sustainability while simultaneously capitalizing on operational advantages.

Working with launch vehicles for space-related activities provides positive insights. The end users of these vehicles send satellites into orbit for scientific research and other purposes, enabling the collection of increasingly accurate data used to combat climate change. In addition, we manufacture electronic and mechanical components for satellites, including climate satellites, which observe weather patterns, ocean currents, volcanic activity, etc. Thus, these products also have a positive impact on society's ability to better understand and respond to environmental changes.

For the reporting year, our scope 1 and 2 emissions amounted to 4,144 t CO₂e (location-based) respectively 1,022 t CO₂e (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 footprints by measures such as switching to renewable energy at our site in Titusville and purchasing Renewable Energy Certificates (RECs) for our non-renewable electricity consumed in the US. We procured RECs (0 g CO₂eq/kWh) for 4,922 MWh (93% of US electricity purchases). The RECs were tracked via M-RETS, retired in the reporting year, and sourced from US generation facilities. Despite our efforts, we did not reach our absolute target of 743.8 t CO₂e for the year 2025. Along with smaller effects (both negative and positive), the main drivers were identified at our locations in Linköping, SE and Seebach, CH. The growth assumption made for our new Linköping site was too low and the emission factor for the district heating was higher than in previous years. The emissions in Seebach were higher than expected due to an increased heating demand combined with a higher emission factor for district heating as in Linköping.





Scope 3 emissions totaled 104,131 t CO₂e, of which the purchased goods & services and capital goods made up about 95%.

During the reporting period, Beyond Gravity consumed 18.84 GWh of electricity. Our total energy consumption was 103,064 GJ of which 87.9% are renewable.

3.1.4 Management approach

Reduction of emissions: Our decarbonization roadmap

Careful management of our climate impact is one of the strategic key topics for Beyond Gravity. This is one of the reasons why we developed a policy at the end of 2024 about environmental aspects of sustainability. 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 reduce our carbon footprint, we have developed a [roadmap](#) to achieve reductions of our Scope 1 and 2 emissions and to remove all remaining emissions from 2026 onwards. This 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.

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. These efforts will also create value for our customers as they tend to have similar interests in their supply chains.

Finally, we are also looking into our downstream emissions. We have calculated them for the first time for this year's report and will analyze the results in due course.

Roles and responsibilities

Different stakeholders are involved in the process of minimizing our climate impacts and reducing our energy consumption. The Sustainability Department has the primary responsibility for climate- and energy-related issues and is supported by dedicated managers in each location. Usually, by the relevant Health, Safety, Security and Environment (HSSE) or 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 suggesting ideas for saving energy.

Effectiveness of measures

To assess the effectiveness of implemented actions, relevant data is collected and compared with data from previous years (mostly visible in the corporate carbon footprint). Regarding GHG emissions, we monitor absolute emissions. However, we are not able to measure the progress of individual measures with our current measurement systems. Therefore, we rely on estimates provided by external consultants and assume that implementing the recommended measures will deliver the projected savings. Furthermore, this sustainability report aims to enhance transparency and serve as a tool for reviewing and disclosing annual progress.

3.1.5 Outlook

In the coming year, the focus will be on completing the decarbonization roadmap and defining a more specific strategy with regards to reducing our scope 3 emissions. Even though we are coming to the end of the defined measures of scope 1 and 2 CO₂ reductions, we will keep an eye on the continuous improvement of our energy efficiency and make the most of any opportunity to reduce our emissions. Especially considering that we did not manage to reach our absolute reduction target for 2025, decreasing our scope 1 and 2 emissions further will remain a priority.



Annica Winkvist
Manager Facility & HSSE

"Producing in a sustainable way has been important at our Swedish location in Gothenburg for quite a while. One of the main drivers to reduce our emissions is our electricity and heating consumption. To this end, we have been purchasing these from renewable sources for many years and continuously try to reduce our energy consumption wherever possible."



3.2

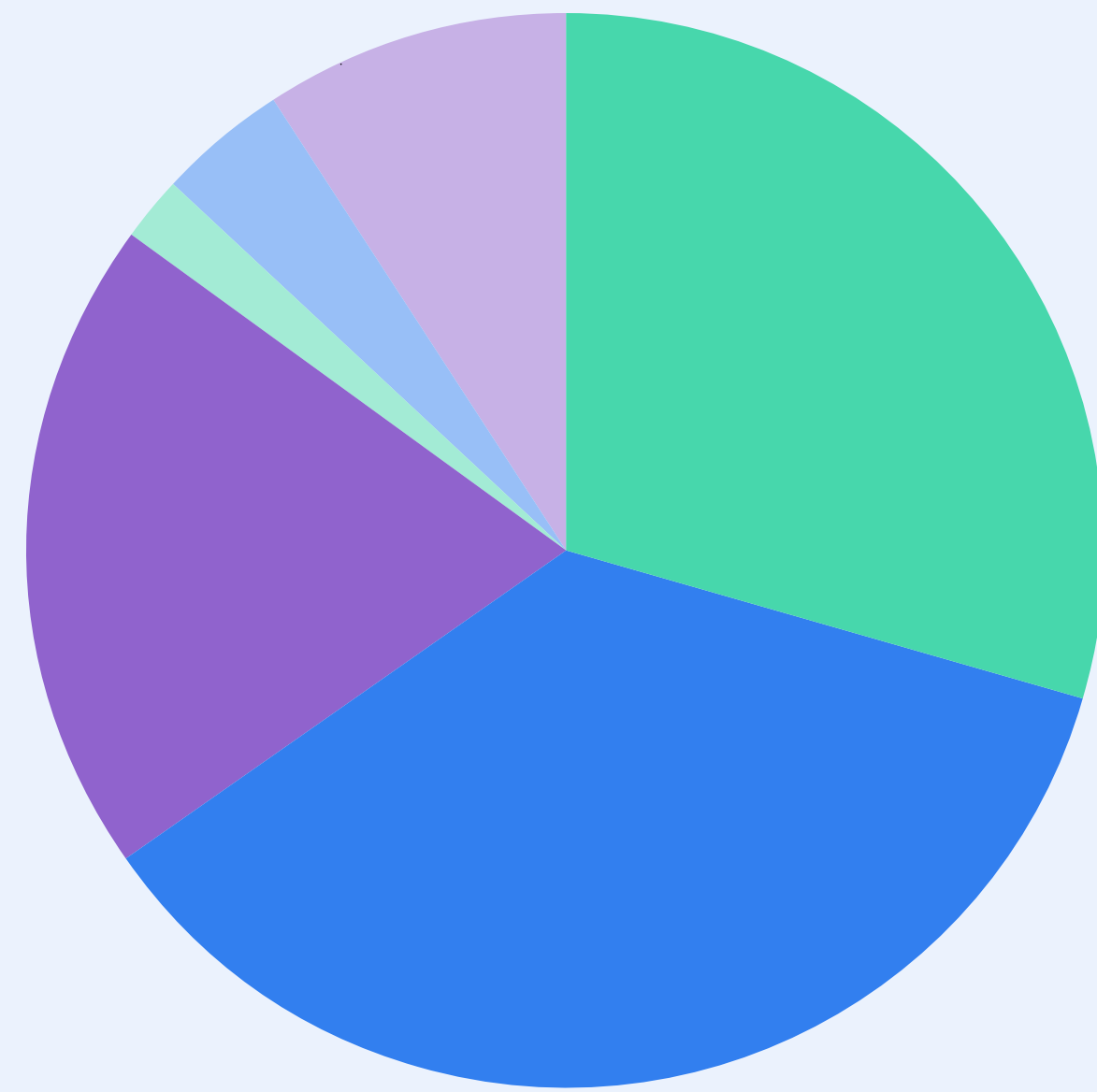
Use of Resources & Circularity.

As a space company, we need to ensure the performance of our products under demanding circumstances. To achieve this, product specifications need to be well aligned with customers, and everything needs to be tested thoroughly. Applying concepts such as Ecodesign to reach a higher level of circularity means a lot of work not only for our engineers but also for our sales personnel to find common ground with our customers. In the long run, this should not only reduce our environmental footprint but also save costs.



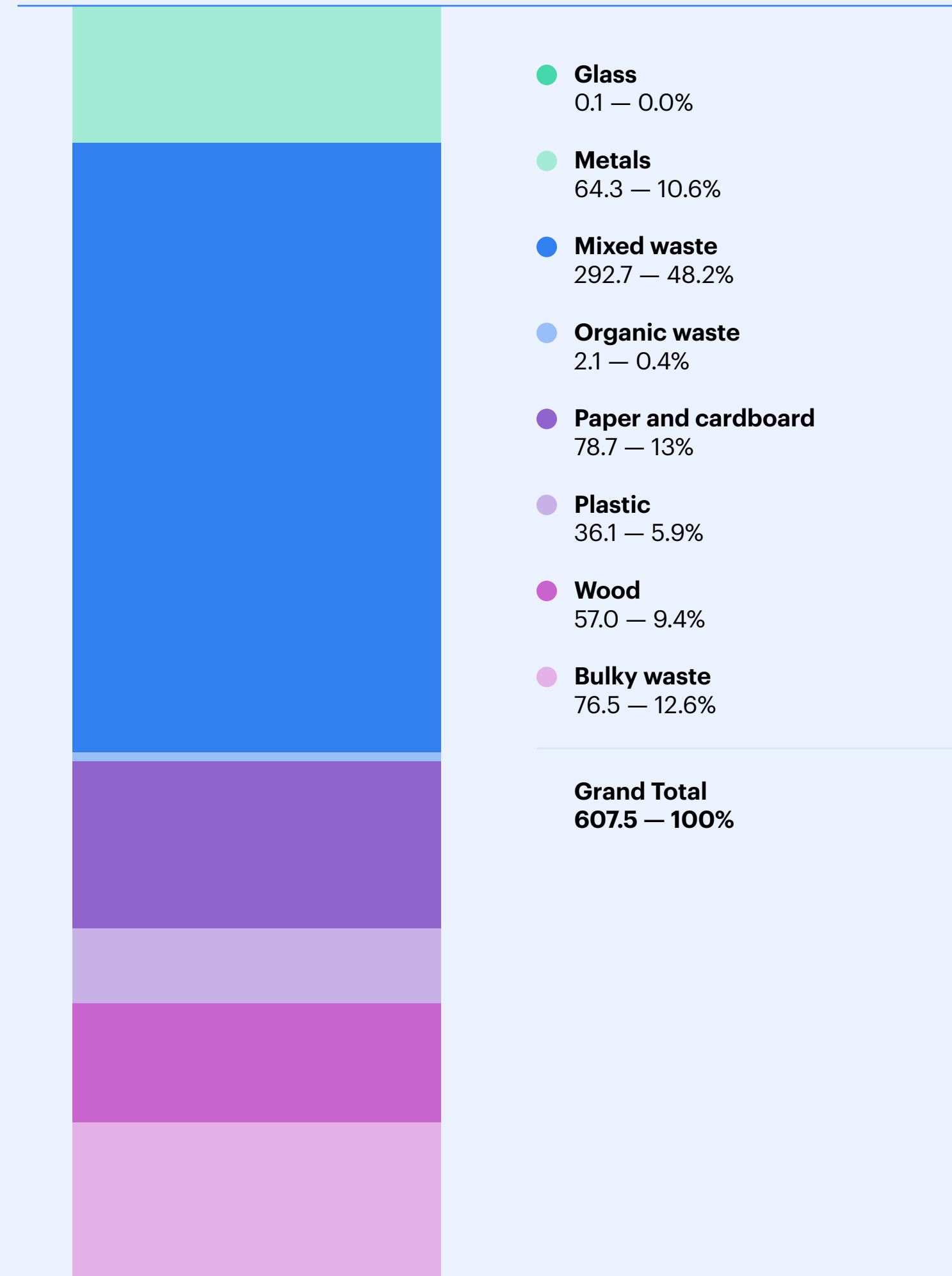


Waste type and treatment in % of total waste



- **Non-hazardous waste recycled**
28.6%
- **Non-hazardous waste landfilled**
36.3%
- **Non-hazardous waste incinerated**
19.8%
- **Hazardous waste recycled**
3.1%
- **Hazardous waste landfilled**
3.7%
- **Hazardous waste incinerated**
8.5%

Non-hazardous waste by composition in tons



- **Glass**
0.1 — 0.0%
- **Metals**
64.3 — 10.6%
- **Mixed waste**
292.7 — 48.2%
- **Organic waste**
2.1 — 0.4%
- **Paper and cardboard**
78.7 — 13%
- **Plastic**
36.1 — 5.9%
- **Wood**
57.0 — 9.4%
- **Bulky waste**
76.5 — 12.6%

Grand Total
607.5 — 100%

3.2.1 Topic overview

The sourcing of raw materials for our products is highly emissions-intensive, particularly aluminum and steel, composite and electronic components. Looking at CO2e emissions, aluminum and carbon fiber are our two most important materials. Therefore, reducing resource consumption and promoting circularity are key to lowering our scope 3 emissions. These efforts not only minimize the environmental impact but also generate cost savings. Moreover, investing in this area could improve our attractiveness to business partners and skilled professionals. Nevertheless, it is impossible to avoid waste completely.

Our stakeholders expect us to reduce our carbon footprint. This is only possible if we apply frameworks such as Ecodesign. This will require us to look at the whole lifecycle of our products to minimize their environmental impact. We will investigate the potential of decreasing the amounts of materials needed and sourcing them in more sustainable ways. Life cycle assessments (LCAs) will be key in minimizing our environmental impact. Stakeholders expect unnecessary waste to be avoided; all waste to be disposed of correctly and in compliance with legal requirements, overall waste volumes to be reduced, and recycling rates to be increased.

3.2.2 Our ambition

Considering that purchased goods and services account for the biggest share of our scope 3 emissions, our future scope 3 decarbonization targets will be leading the way for this material topic. We will be able to provide more details in the 2026 report. In the meantime, we will start working on projects linked to Ecodesign and continue our work concerning waste management, i.e. decreasing the total volume of waste wherever possible, increasing the amount of recycled waste and complying with all relevant laws and regulations including having zero incidents of waste handling.

3.2.3 Impacts, risks and opportunities

Through the (finite) resources that we use, we have an impact on the availability of resources and on the environment due to resource extraction. Among our main activities is the production of high-precision components that are often tailor-made to meet the needs of our customers. Therefore, we tend to produce relatively small numbers of complex products and as such resource consumption is limited. Our launcher structures cannot be considered mass-produced either, as the manufacturing process is time intense due to the numerous quality requirements and process steps that involve a lot of manual craftsmanship. Nevertheless, the market is changing and moving towards mass production for some products such as smaller satellites and certain structures needed for their launch.

Regarding the end-of-life of our products, we must look at both product groups separately. Compared to the long lifetime of our satellite products, the launcher structures are ejected shortly after the launch and land in the ocean, contributing to marine pollution. These parts cannot be recovered currently but we are working on some long-term projects to solve this issue together with the European Space Agency (ESA). Smaller satellites tend to burn up in the atmosphere at the end of their lifetime and leave residues whose effects on the atmosphere are not entirely known yet. Bigger satellites tend to end up as space debris.

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. Hazardous waste is only produced in small quantities and mainly due to organic solvents.

In 2025, we generated 717.5 tons of waste, of which 31.7% was recycled. Hazardous waste made up 15.3% of the waste generated, with preimpregnated fibers, contaminated water and electronics accounting for the largest share.



Alexandra Isele
VP Mechanical
Satellites Solutions

"As Space engineers, we are very aware that sending satellites to Low Earth Orbit has an impact on the environment on planet earth but also on the atmosphere, which could be severely impacted by too many objects and debris in space. Therefore, we are involved in missions that enable the removal of end-of-life satellites and we are investigating materials that can dissolve in our atmosphere without allowing dangerous particles to enter our sensitive eco-system called planet earth."





3.2.4 Management approach

Ecodesign

So far, our focus regarding our material topic Resource Use & Circularity has been on waste management. In our environmental sustainability policy, we have also explicitly mentioned the areas of waste management, circular economy and hazardous waste. To give an example of a guiding principle in waste management: we want to have zero waste from operations going to landfill or incineration (without energy recovery). We will continue to optimize our processes concerning waste but also investigate the other aspects of Ecodesign. Several projects have been initiated already, but a central strategy has yet to be developed. One example is the Life Cycle Assessment (LCA) for our Ariane payload fairing. The European Space Agency (ESA) took the lead in this endeavor. Another initiative investigates options to recycle the Prepreg, a composite material made of reinforced carbon fibers that have been pre-impregnated with a resin. At our location in Decatur, AL, USA, we have managed to identify a company that can recycle most of our Prepreg.

In general, we face two main challenges in waste management: reporting accurate waste figures and limited recycling options for certain materials, such as the Prepreg mentioned above. These challenges are sometimes interlinked – for example, when the waste treatment company does not provide detailed information on the quantities of waste that we deliver to them. In such cases we get in contact with these companies and try to find solutions together. To mitigate the impacts of waste generation, we are also tackling the issue at its core by reducing the amount of waste, e.g. by using pendulum packaging both for internal and external shipments. We are also looking into options for reusing some of our scrap materials, e.g. through collaborations with suppliers.

Nevertheless, not all waste can be avoided. For the waste generated, we have systems in place 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 to ensure correct waste disposal. Thus, waste is recycled, reused, deposited or burned in a waste incineration plant, where emissions and leaks are prevented. The combustion process generates energy, which is recovered and used for heating.

Roles and responsibilities

Facility managers or HSSE managers for the relevant sites, as process owners for environmental processes, are responsible for waste management. Legal responsibility lies with the CEO of the relevant units. Our influence on the waste disposal processes varies depending on the ownership status of the buildings we operate in. Further responsibilities for other aspects of Ecodesign will be identified during the development of the sustainability strategy.

The Sustainability Department processes and reviews waste data to monitor and report quantities across the different waste categories and to assess progress once a year.

The total waste generated and the percentage of waste that is recycled are the main tools for monitoring the impact of any potential measures implemented. It is important that all stakeholders are sensitized to waste management and the use of resources. This will also be an important aspect once a specific strategy for sustainability overall has been defined.

3.2.5 Outlook

As mentioned above, we want to develop a more strategic approach to Ecodesign in 2026. Additionally, improving the quality of our waste data and further reducing waste remain key objectives and will also be defined in more detail in the aforementioned strategy.



3.3

Pollution.

To meet the quality and performance standards of our products, it is currently not possible to completely avoid chemicals, some of which – if not properly managed – pose a potential risk of environmental pollution. However, it is our aim to decrease the use of these hazardous materials wherever possible in order to minimize potential risks.



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 in our value chain. Certain materials fall under the REACH (Registration, Evaluation, Authorization and Restriction of Chemicals) and RoHS (Restriction of Hazardous Substances in Electrical and Electronic Equipment) regulations of the European Union and other relevant country-specific regulations. Beyond Gravity also uses VOCs (Volatile Organic Compounds), which can be harmful to human health. Stakeholders expect us to follow the applicable local laws and regulations 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 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 for the minimum number of 372 documented safety walks to be 100% fulfilled. In 2025, this number was significantly exceeded, as 753 safety walks were conducted.





3.3.3 Impacts, risks and opportunities

The use of VOCs, emitted as gases from solids or liquids, has potential negative effects on the health of employees. In addition, the hazardous materials used can lead to environmental pollution. These substances and organic solvents do not only have a negative impact on the environment, but they also pose a risk to 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 substances of very high concern used, according to the REACH regulation. In 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 as reliable. Furthermore, organic solvents such as acetone or isopropanol are essential chemicals in our production processes and cannot currently be substituted. Thus, the impacts of these materials will remain. At the moment, we cannot measure our full REACH and RoHS consumption. We therefore measure our consumption of organic solvents (acetone and isopropanol) that are not restricted through REACH yet.

In 2025, we purchased a total of 2,663 kg of acetone (2024: 2,340 kg) and 9,135 kg of isopropanol (2024: 7,766 kg).

Our upstream activities also 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, contributing to a small amount of marine pollution. In addition, our products indirectly lead to space debris. Space debris is becoming a problem because uncontrolled parts can damage satellites, space stations and other objects. To contribute to a solution, we investigate technical solutions on how to best remove space debris from orbit with ClearSpace, a company with the mission to reduce space debris.

3.3.4 Management approach

Reduction of pollution

To ensure adequate handling of hazardous substances and thus minimize the risk of pollution, comprehensive procedures are in place for ordering, storing, and using these products. The use of safety data sheets and storage procedures for hazardous substances are regulated externally. 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.

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 at some of our locations to ensure that any possible leakage of hazardous materials does not affect the environment.

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 some cases, there is no chemical alternative, and a technical solution must be found. We already had this experience at Beyond Gravity Switzerland, which led to an innovative approach for chemical-free surface treatment.



Additionally, we have employees who are responsible for hazardous materials who participate in regular meetings with their counterparts from the main companies in the European space industry. They exchange information on applicable laws and try to find alternatives to these 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 ESA REACH tool is used in Switzerland. It provides the opportunity to react more efficiently to changes in the REACH regulation. When all materials and substances used are recorded in the ESA REACH tool, it 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 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 through hazardous substances lies with the Global HSSE Coordinator with a direct reporting line to the 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. If we identify any room for improvement, procedures will be adjusted accordingly. The safety walk is key to performance and is monitored by the Global HSSE Coordinator. In 2025, a few minor issues with regard to hazardous substances were recorded on the safety walks but they did not result in any days of downtime.

3.3.5 Outlook

In all our locations, we are continuously investigating options to replace particularly harmful chemicals with less harmful alternatives or with mechanical solutions.

In Switzerland, we aim to continuously work with the ESA REACH tool to ensure all our materials and substances are tracked in this database. Additionally, the increasing universal restrictions on PFAS materials requires our attention. As a first step, we are identifying all products that contain PFAS and adding this information in the tool. Subsequently, we will investigate how to replace them if possible.

We are also looking into options to replace a specific chemical in the US, even though the relevant material is not forbidden there, but due to different operational requirements, we cannot apply the same approach as in our Swiss locations.



Janine Schwestka

Manager Supply Chain Engineering
& Product Quality Assurance

"For us at Beyond Gravity, responsible innovation means anticipating impact, not just complying with rules. Regulations such as PFAS controls, REACH and RoHS guide us in protecting our employees and the environment while enabling advanced space solutions. We actively seek safer alternatives and act decisively whenever substances present new risks through evolving regulations or updated scientific assessments. We are proud to contribute to this goal by carefully managing hazardous substances and continuously reducing our environmental footprint."



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 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 workplace for everyone.





Percentage of employees covered by the H&S management system



Work-related injuries



High-consequence work-related injuries (more than 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. Therefore, we strive to develop a strong health and safety culture and aim to make our workplaces safer and healthier.

3.4.2 Our ambition

The health and safety of all workers are fundamental priorities at Beyond Gravity. We have set ambitious goals and targets for 2025.

We recorded a Lost Time Injury Rate of 0.06 which is significantly lower than our target. The planned number of safety walks was exceeded by more than double the amount. For 100% of all major incidents, a detailed root cause analysis was conducted and 75% of incidents with consequences (1-3 days away from work) were reported on time, which means within three days of their occurrence. With 1.2 incidents per 1000 FTEs (equivalent to 2 incidents in total), our target was exceeded. 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 2025. We are constantly improving our health & safety management system, also based on internal and external feedback.

KPI	Target 2025	Result
Major incidents/accidents* / 1000 FTEs w/o commuting accidents	<1.4	1.2
Lost Time Injury Rate (LTIR)** w/o commuting accidents	<0.5	0.06
Minimum number of safety walks documented with HSSE incident tool	372	753
Detailed Root Cause analysis for "accidents" and "fatalities" w/o commuting accidents	100%	100%
On-time Reporting (On-time = documentation latest 3 days after incident occurred for incidents with consequences)	95%	75%

*Days Away From Work (DAFW) >3days

**LTIR: Incidents with consequences (DAFW 1-3) are divided by the total number of hours worked at the company and then multiplied by 200,000 working hours. The LTIR results in the number of incidents per 100 workers.



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 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. It is important to recognize that commuting accidents are also common, but we have very limited influence on them as these happen in the private sphere of our employees.

Furthermore, Beyond Gravity relies on materials produced in countries where there is a general risk of non-compliance with health and safety regulations. This is particularly relevant for 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) of which health and safety are relevant for this material topic (see list for more details).

All employees, as well as workspaces and 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. We need to follow such legal requirements in each country where we are present. 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 and safety walk protocols. In general, they are

oriented around the principles of the ISO certifications. HSSE employees assess relevant risks based on local systems separately to the overall Enterprise Risk Management System. A global approach will be implemented soon.

Health

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

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

Safety

Protection of people from hazards:

- 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



Christoph Kraft
Senior Manager Quality and
Global HSSE Coordinator

"Launching the HSSE Award for the first time is something I'm truly proud of. It is an important step in improving awareness about HSSE topics throughout the organization, while also recognizing and valuing the commitment our employees show every day. Going forward, we want to further foster a strong belief in HSSE — not just as a set of rules, but as a shared mindset and responsibility."

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 page or direct communication. Identified work-related hazards are analyzed by the local HSSE manager and the line manager responsible. 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 in the relevant 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 training. 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 prevent 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 in their everyday work. These go to the HSSE department for review and the initiation of actions. If employees want to report anonymously, they can do so through our SpeakUp tool.

Additionally, five specific HSSE-KPIs are reported on a regular basis by the Global HSSE Coordinator to the CEO.



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 › CEO In case of crisis: Group Crisis Management and Corporate Communications involved	Within 1 hour, verbal	

**Handling of incidents**

If incidents occur, despite all precautions, the root cause is identified using root cause analysis (RCA). Details of the RCAs of major incidents are forwarded to the CEO and the Board of Directors, as well as the division heads to ensure 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, unsafe act/condition, near miss (incident without consequence), incident with consequence, major incident/accident and fatality. Actions derived from the RCA are shared group-wide to prevent similar incidents in other countries and locations.

Roles and responsibilities

Our Executive Committee has 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 including the tracking of targets. In addition, there are HSSE Managers who are responsible for HSSE matters in a specific country or location. Their task is to implement HSSE requirements at the site or in the respective country and to control compliance with these requirements. Quarterly meetings of employees with HSSE responsibilities take place. Beyond Gravity also has Safety Champions. These employees ensure compliance with the HSSE requirements in their teams and as such also advance the fulfillment of the targets. In addition, they 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 and Audits

Our ambitions and targets are group-wide, with globally set KPIs that build a strong baseline for measuring effectiveness.

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 certification. This step underscores our commitment to maintaining the highest standards of occupational health and safety and enables us to continuously improve our HSSE management system.

3.4.5 Outlook

The main goal going forward is to continue to fully prevent major accidents. In 2026 and beyond, we will continue to treat occupational health & safety as the highest priority. We will focus on reaching four main targets (previously five) on major incidents, incidents with consequences, reporting and safety walks in all our locations. The target to analyze the root cause of all major incidents has been abolished because it has always been reached over the past three years but remains an integral part of the process. Based on internal and external audits, we will continue to adjust our measures and keep our process landscape up to date.

Additionally, we have also updated our HSSE strategy for the years 2026-2028 to ensure alignment regarding the focal topics.



3.5

Equal Treatment & Opportunities.

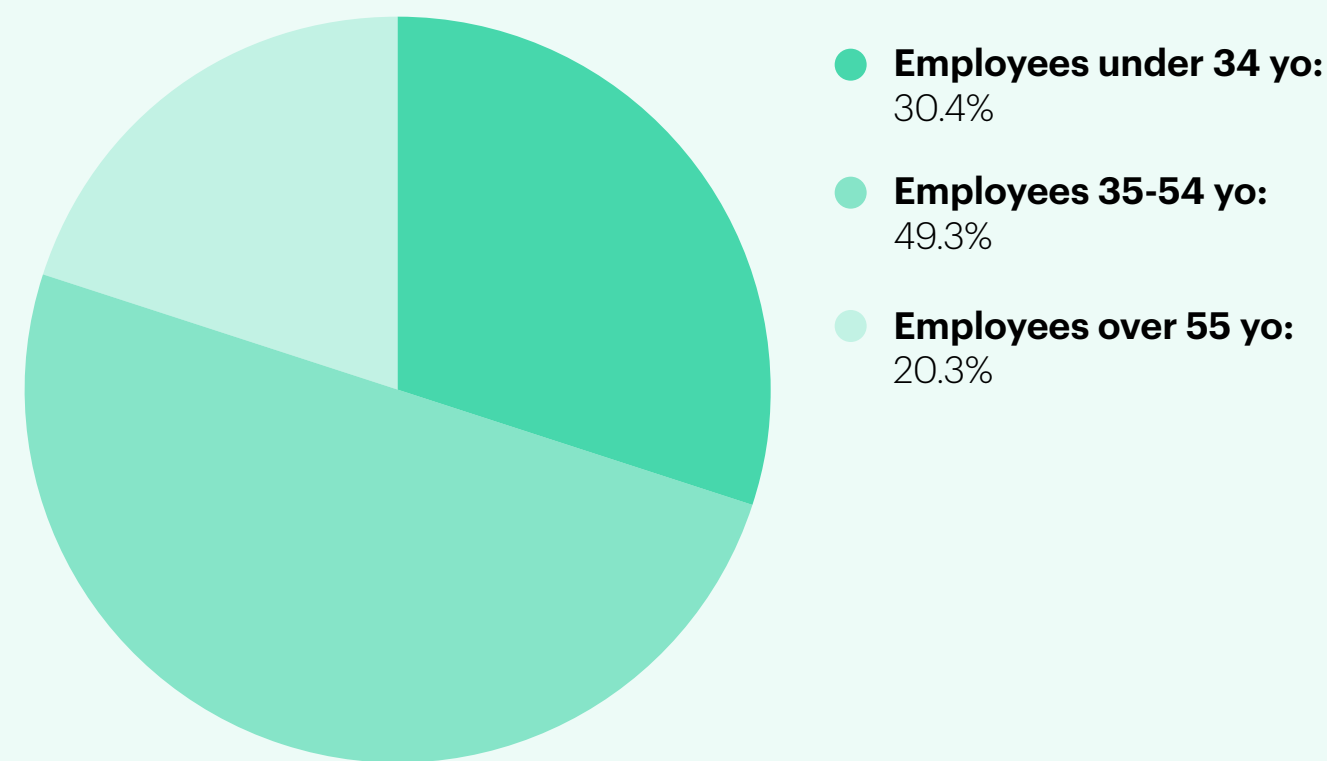
At Beyond Gravity, we believe that our success is built on a foundation of collaboration and respect for the contribution of each and everyone, regardless of age, gender, religion, educational or cultural background. It is a top priority for us to create an environment that provides equal opportunities.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



Percentage of female employees compared

Female senior managers	32.1%	Female individual contributors	21.2%
Female managers	22.9%	Total female employees	21.5%

Age split in the company



Ratio of basic salary and remuneration of women to men

Senior managers	0.86
Managers	0.87
Individual contributors	0.86

3.5.1 Topic overview

We are committed to the development of all 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. They are essential for the company as well as for our employees, our owner, and society as a whole. Increasingly stringent sustainability-related regulations require Beyond Gravity to evaluate these issues throughout the value chain and to take action to prevent, mitigate, and eliminate discriminatory 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

We want to be an attractive employer for all talent. In this context, it is critical to ensure equal pay and equal opportunities for the development of all employees, regardless of their sociodemographic characteristics.

At Beyond Gravity, we are committed to ensuring equal access to leadership roles. As part of our efforts to prevent any bias and preferential treatment, we embed gender neutral criteria in our processes, and track and report this number on a regular basis.

3.5.3 Impacts, risks and opportunities

Through our equal employment practices, we serve as an example to others and positively impact on the lives of our employees. We act to minimize any potential risk that either we, our suppliers or customers do not offer equal treatment and equal opportunities for our employees. In 2025, 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 in 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 2025, 21.5% of employees were female. Female employees held a share of 32.1% in senior management and 22.9% in other management position. In sum, women constitute 24.2% of our leadership team (senior managers and managers). The ratio of the total remuneration of women and men at Beyond Gravity overall lies between 0.79 and 1.05 depending on the country and employee category.

Following the findings of the non-discrimination survey from 2024, we have used 2025 to shape a more specific strategy to address discrimination and bias at Beyond Gravity, by launching our "Promoting Fairness" training, issuing Diversity Reports and enhancing awareness of our "SpeakUp" tool.

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 throughout the organization to ensure equitable remuneration.

Every employee has access to training on the topic of Equal Treatment & Opportunities via LinkedIn Learning in addition to the aforementioned "Promoting Fairness" training. 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 town hall 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 2025 Beyond Gravity rolled out a new leadership program for people and program managers alike, focusing on self-awareness and the role of a leader at Beyond Gravity. On this journey leaders are educated to make less biased and more intentional decisions, ensure inclusiveness and support change and transformation. The design of the leadership journey reflects a multi-year program to enhance leadership capabilities in the long term and foster a culture of inclusivity.

Inclusion

Regular training sessions on diversity, equity, and inclusion have been conducted, and training on "Promoting Fairness & Equity" has been rolled out which is compulsory for all employees globally. With this, we have also been raising awareness of the impact of discriminatory behaviors and the importance of inclusivity. Leaders received guidance on how to create a safe and supportive environment.

We offer non-monetary 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. 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 implemented in 2022 and allows all employees to work remotely, provided their role permits it. This policy was updated in 2024, to provide more clarity with regards to definitions and requirements. It supports our efforts to offer flexible working conditions and enhance work-life balance for our employees. We have also defined policies and regulations that prevent any kind of discrimination when it comes to remuneration.

Roles and responsibilities

The responsibility for the topic of Equal Treatment & Opportunities at Beyond Gravity lies with the VP People & Culture Global. 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 Manager of each country. The relevant group wide policies are approved by the Executive Committee.

Employee surveys

Beyond Gravity conducts employee surveys to ensure that the measures create lasting value for people. After a prolonged period of major changes, such as rebranding, privatization, and M&A activities, no surveys were conducted for some time. Now that these changes are largely complete, Beyond Gravity conducted its latest global employee survey in 2025 and intends to continue this process on a regular basis in the future. More details about the survey can be found in the [highlights section](#) of this report. Regular communication and interaction with our employees identify their expectations and this feeds into the implementation of our actions.



3.5.5 Outlook

In 2026, we will continue to advance our commitment to diversity, and non-discrimination. Based upon the findings of our 2024 non-discrimination survey and 2025 all-employee survey the following measures will be implemented:

We will continue to enhance reporting mechanisms by simplifying and clearly communicating the process for reporting discrimination, ensuring confidentiality, and protecting against retaliation. For this we will enhance access to information through a new Intranet page and a communication campaign which will be rolled out on all sites. Additionally, we will further review and update current People & Culture policies, such as the Recruiting Policy, Compensation Framework, 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 counselling and peer support groups, and trusted contacts will be defined to handle discrimination complaints and follow-up actions.

The EU Pay Transparency Directive will need to be transposed into national law by June 2026. We are preparing action items in a newly defined project team led by the VP Total Rewards to comply with the requirements once they come into effect.

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 an even more inclusive and supportive workplace for all employees in 2026.



Vera Märk
Director Talent Practices

"In a landscape where organizational policies are increasingly influenced by volatile world dynamics, it is imperative for People and Culture leaders to stand unwavering in their commitment to diversity, equity, inclusion, and belonging. A key ingredient for an inclusive and equitable company culture is the creation of awareness about our unconscious biases, which is why implementing our Unconscious Bias Training in 2025 was an important step forward to create a more equitable and inclusive company culture."



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.





Ratio of total annual remuneration for the organization’s highest-paid individual to the median annual total remuneration for all employees (excluding the highest-paid individual)

10.2 

Hiring rate (number of new joiners divided by total employees)

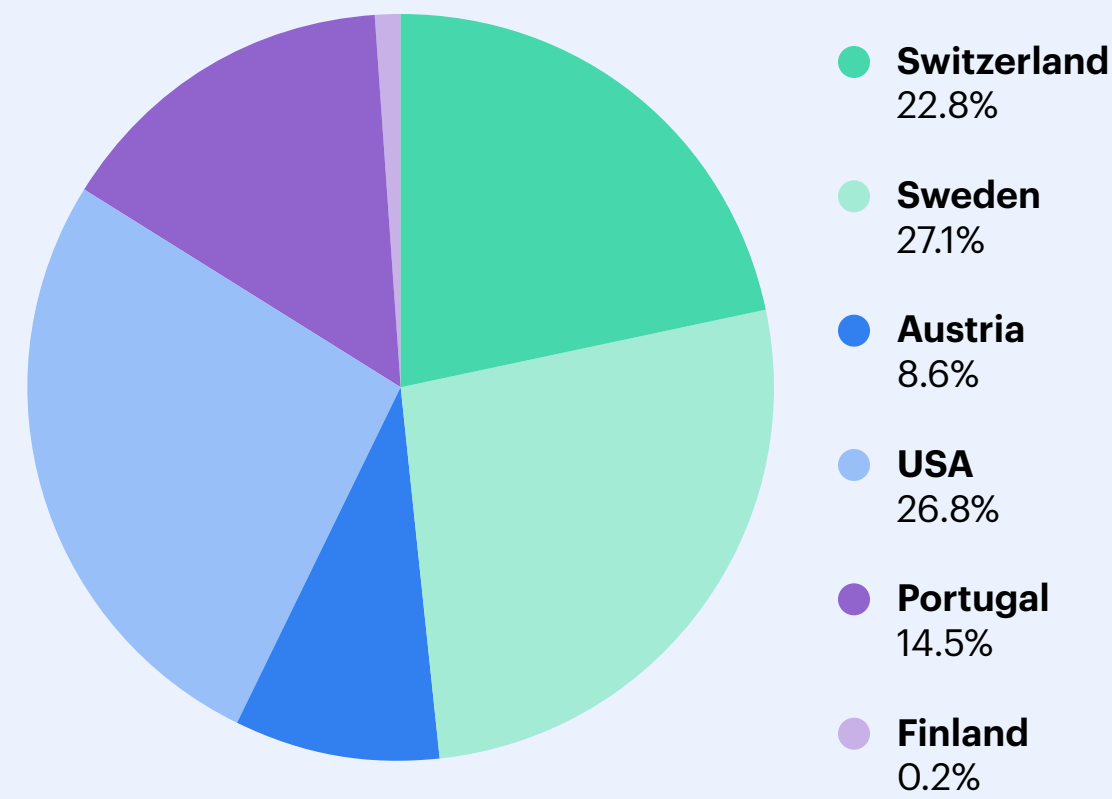
31.4% 

The higher number is primarily driven by the ongoing production ramp-up in Decatur and Linköping, as well as business transfer from Sweden to Switzerland and also owner-driven organizational changes which resulted in higher employee turnover and increased hiring in Switzerland.

Turnover rate (number of leavers divided by total employees)

17.1% 

Distribution of new joiners by country



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, and 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 reported and include the following targets:

- Turnover of less than 5% for “regretted leavers”¹
- Absence rate due to sickness leave days below 3%
- Ensuring overall representation of different genders, age, ethnicities, and nationalities in the workforce

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

¹ A regretted leaver is a colleague who resigned while Beyond Gravity would have preferred to continue the employment relationship.

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. Therefore, the working conditions that we can design ourselves are crucial. Not only for the aforementioned balances, but also for talent attraction and retention. If we cannot provide circumstances that are appealing to people, we risk losing existing and future employees. 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 2025, we employed 1,816 people with 571 new hires and a turnover rate of 17.1%. 21.5% of our employees are female.

A good share 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 as specified in each country. In Sweden and Switzerland for instance, Beyond Gravity provides 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. At our location in Titusville, FL, a four-day-workweek has been implemented to allow for three-day-weekends. Feedback is positive, despite the relatively long working days (10 hours per day). 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.

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 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. According to local laws and regulations, collective agreements, as well as country-specific benefit offerings, we offer a variety of health and accident insurances to our employees. We use external partners to evaluate and ensure that we are paying competitive 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, Switzerland, and Finland our workers are covered by collective bargaining agreements. In the US we adhere to the OSHA guidelines for working conditions.

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, our Employment Relations regulation, as well as country-specific policies and adjustments (e.g., mobile working policies, working time regulations). The VP People & Culture Global is responsible for the management of all global HR processes and policies. All local policies in the field of People & Culture are managed by the country's respective Manager of People & Culture. Line managers are responsible for managing and supporting their employees in the workplace. Unions and employee representatives support, control and collaborate.



Frank Chimenti
Director Programs Titusville

"A four day workweek not only benefits our employees by boosting well-being and job satisfaction through improved work life balance, but also supports the environment by cutting commuting, lowering energy consumption, and as such reducing overall carbon emissions."

Employee engagement and development

To measure how well Beyond Gravity is doing as an employer of choice, we gather qualitative information from various sources, including team meetings, feedback discussions, exit interviews, town hall meetings, as well as employee surveys. The last all-employee survey was conducted in September 2025. The results will be incorporated into the People & Culture agenda for 2026. More information on the survey can be found in the Highlights section of this report.

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 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.

A strong focus in 2025 was on the development of our talent: We updated and reactivated our practice of talent reviews and development planning to ensure our employees can advance their careers according to their individual aspirations and potential. By subsequently integrating performance, career and succession management, we ensure a consistent and transparent approach to employee growth and organizational performance.

A curriculum specifically targeting our leaders and people managers has been launched to support them in their critical and demanding responsibility. This curriculum brings our leadership principles to life and fosters a consistent leadership culture that supports our strategic objectives.

Additionally, our Engineering Career Path has been launched, aligning technical career paths with managerial ones. This initiative provides equal recognition and opportunities for technical expertise at Beyond Gravity.

Employees in the value chain

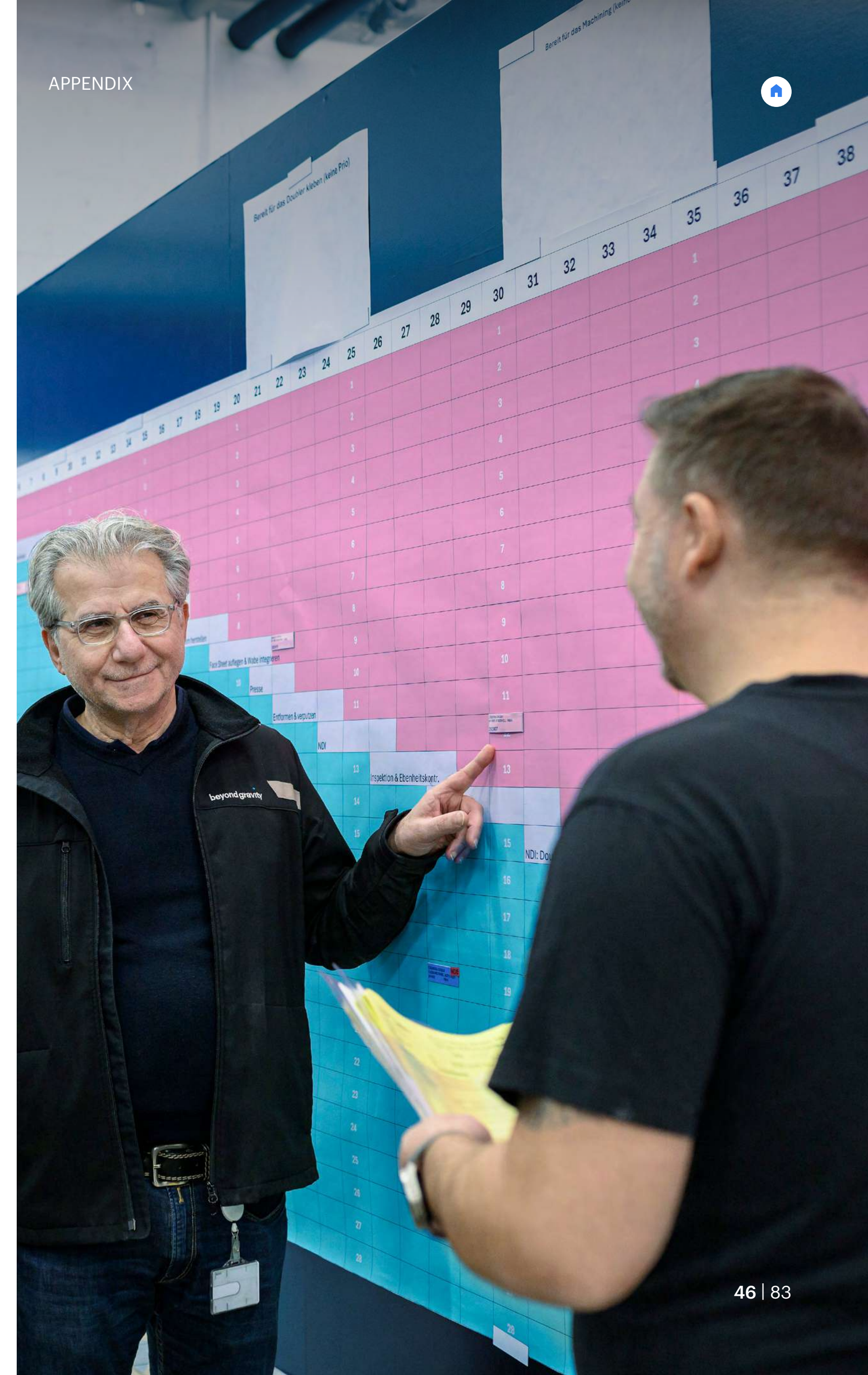
Beyond Gravity takes responsibility not only for its own employees but also considers the upstream and downstream value chain. We request suppliers to sign and adhere to our Business Code of Conduct, which covers the topics of freedom of association and collective bargaining. More information can be found in the Other Work-Related Human Rights section of this report.

3.6.5 Outlook

In 2026, we are committed to advancing our agenda through several key initiatives, building on the achievements from 2025:

- Further roll-out of the leadership curriculum supported by 360 feedback.
- Aligning the organization behind the newly aligned strategy to ensure everybody knows their individual contribution.
- Enhance trust and collaboration across all levels of the organization by new and adjusted formats for communication and information exchange.
- Improve the understanding of our Compensation Framework and strategy, also in the context of the European Pay Transparency Directive and provide transparency about related decisions
- Increase the support for our employees in terms of health and wellbeing (nutrition, ergonomics, stress resilience, etc.).

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





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 pay particular attention to full compliance with human rights in our own operations, and we also expect our suppliers to do so.



3.7.1 Topic overview

As a global 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.

Responsible sourcing, encompassing human rights, but also environmental aspects, are important topics at Beyond Gravity. It is important for us to work with suppliers that comply with all relevant laws and regulations with regards to human rights, corporate integrity, environmental aspects and more – all set out in our Code of Conduct for Business Partners.

Beyond Gravity is also subject to legal requirements that we are obligated to meet. The Swiss Confederation issued the 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 concerning child labor and conflict minerals. We actively monitor work-related human rights risks and uphold high human rights standards across all areas – not only regarding child labor and conflict minerals. Our customers expect Beyond Gravity to be compliant with all relevant laws and regulations.

3.7.2 Our ambition

We implement and comply with all country-specific laws and regulations concerning human rights at our locations. 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 addressing relevant human rights issues and therefore have defined the following targets:

1. Improving our database to track the countries of origin for products and services across all our suppliers.
2. Clearing all suppliers with an identified risk potential. This includes requesting a statement that they are not aware of any child labor

cases in their company or supply chain, in addition to signing our Code of Conduct for Business Partners. Partnerships with uncooperative suppliers can be terminated.

3. The yearly amount of conflict minerals to be clearly below the threshold set by the DDTrO.
4. Increasing the number of suppliers that provide sustainability data through our supplier management tool.

These goals will be reached through close collaboration between the Sustainability department, the procurement teams across all divisions, and other relevant business units as well as the Legal team.

3.7.3 Impacts, risks and opportunities

With a network of close to 4,000 suppliers worldwide, Beyond Gravity sources its complete range of products and services, from raw materials to advanced solutions. By actively engaging our suppliers, we strive to improve the human rights situation around the world, including aspects such as 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 risks are generally considered low or negligible. 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 in Switzerland, Austria, Finland, Sweden, Portugal and the US.

Even though we are currently not aware of any cases of child, forced or compulsory labor in our supply chain or of employees who are exposed to hazardous working conditions, negative impacts on human rights could still occur - especially in the upstream supply chain. Some suppliers have a higher risk profile based on the countries in which they operate, as indicated by the UNICEF Children's Rights in the Workplace Index. The risk remains that by partnering with suppliers from regions with elevated human rights risks, we might indirectly support or finance businesses that do not meet our expected human rights standards.





3.7.4 Management approach

Supplier assessments

We ask all our suppliers to act in accordance with our Code of Conduct for Business Partners. The Code of Conduct for Business Partners 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 SAP Ariba and classified into three risk categories regarding child labor (basic, enhanced, and heightened risk).

We are currently implementing a new software solution to manage relationships with our suppliers. As part of this project, we have developed a questionnaire to improve our supplier data (target 1 in the sub-section "Our ambition"). This should also increase the number of suppliers that provide sustainability data, which is currently still low (target 4). In 2025, 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 DDrO (target 3).

In 2025, we managed to screen around 1,099 suppliers (2024: 646) either through our supplier management tool or manually through the ERP system. We are currently updating our systems to minimize the manual screening work and collect data on 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 provided to 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 that they 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 has been approved by our Compliance & Governance function can also be sufficient. If a business partner does not fulfill our request, we aim to replace the supplier.

In 2025, additional 52 suppliers (in 2024: 55) were identified as having a risk potential for child labor practices. All 285 suppliers that have been checked since 2023 have confirmed that no child labor is used.

Our new supplier questionnaire in our supplier management tool also includes questions on forced labor and slavery in our supply chain. Due to the procurement of only very small quantities of potential conflict minerals, Beyond Gravity remains below the thresholds defined in the DDrO.

Whistleblower platform

The whistleblowing tool SpeakUp is readily accessible to all our employees and all our business partners, suppliers or other external parties. We actively encourage them to utilize 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 raising issues without fear of retaliation. Detailed information about access to the SpeakUp tool is included in our Code of Conduct and the Code of Conduct for Business Partners, which are accessible both internally and externally. Employees are also made aware of and trained on how and when to use the SpeakUp tool during onboarding. Reports can be made in the official languages of the countries in which we have a facility.

Roles and responsibilities

To ensure that our measures against human rights violations are effective, collaboration across departments is key. The Sustainability department works closely with the Compliance & Governance function to provide training and information to the whole procurement organization about these topics. This ensures that employees are well-informed and that accountability for these topics is embedded within each area. In the event of uncertainties or questions, the Sustainability department has the support of the Compliance & Governance function as well as the Legal team. The Executive Committee and the Board of Directors are involved at least once a year regarding the report for the DDrO.

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. To achieve this, we will constantly improve our database in our ERP system and continue sending questionnaires to our suppliers covering a wide range of topics. Therefore, 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.



Ângela Da Costa
VP of Supply Chain

"The implementation of standardized questionnaires within SAP Ariba will increase transparency throughout our supply chain and significantly reduce manual workload, ensuring a more robust and efficient due-diligence process."



3.8

Business Conduct.

Fair and responsible corporate behavior is a core principle at Beyond Gravity. It not only improves our reputation among stakeholders but also helps us attract employees and business partners that share these values. By fostering integrity and ethical practices, we create a foundation for sustainable growth and long-term trust.





3.8.1 Topic overview

As Beyond Gravity is owned by the Swiss Confederation, maintaining strong corporate governance and acting as a role model is of utmost importance. We are committed to respecting and complying with all applicable laws and regulations, as expected by our stakeholders and business partners. Furthermore, we take proactive measures to ensure that our products are not misused. Effective anti-corruption practices and the prevention of anti-competitive behavior are key priorities in safeguarding integrity and fairness across all our operations.

3.8.2 Our ambition

We are committed to upholding our Code of Conduct, which forms the foundation of a strong corporate culture and ensures compliance with all applicable laws and regulations.

To achieve this, it is essential that our employees understand the principles outlined in the Code of Conduct and receive appropriate training. Furthermore, by signing their employment contracts, all employees agree to adhere to our policies and directives, reinforcing accountability and integrity throughout the organization.

3.8.3 Impacts, risks and opportunities

Being active in a market with only a few actors and providing products for government-related activities inherently involves risks such as corruption and anti-competitive behavior. Beyond Gravity has a zero-tolerance policy toward corruption and anti-competitive practices. 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 serves as a role model and positively influences 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, fosters trust, improves business relationships, attracts talent and helps to retain employees in the long term.

3.8.4 Management approach

Compliance Management System (CMS)

Beyond Gravity complies with international standards on compliance topics. This is ensured via our 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 prevent or adequately deal with compliance issues. Beyond Gravity encourages employees and third parties to speak up if they encounter any issues. To facilitate this, we provide a reporting tool that allows concerns to be submitted via phone or email, with the option to remain anonymous.

In addition to our CMS, we are also addressing compliance in our Enterprise Risk Management focusing 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 aforementioned SpeakUp tool. These risks are monitored regularly with each risk having a responsible owner and if necessary, actions are defined and executed.

Due to the update of our Code of Conduct in 2024, the corresponding e-learning was updated in 2025, reflecting Beyond Gravity's values and branding, as well as the new sections on human rights, especially child and forced labor, on the prevention of money laundering, the environment, responsible sourcing and conflict minerals. In general, policies are reviewed and updated on a regular and as-needed basis. Thereby, relevant stakeholder perspectives are included.



We conduct conflict-of-interest checks for members of the Executive Committee, managers, and employees in certain positions. This check is an integral part of the onboarding process for these roles.

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

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

Business relationships and suppliers

Beyond Gravity relies on strong partnerships with various suppliers and business partners—and we take this responsibility seriously. To ensure that our money or technology does not fall into the wrong hands or that we do not enter into business relationships with companies that are on sanctions lists, we have implemented a dedicated directive and a comprehensive screening program. This process checks 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, have human rights issues or other compliance-related issues.

In alignment with the Code of Conduct, which was updated in 2024, a new Code of Conduct for Business Partners was published at the beginning of 2025.

Compliance-related training

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 retake certain e-learning courses and specific employee groups and functions need to repeat certain training sessions. Updates of these e-learning courses (e.g. on the topics 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.

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 function 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 & Governance function has performed monitoring visits including interviews, check of contracts and on-site training to ensure the effectiveness of the program. In 2025, such monitoring was carried out in Portugal and the USA, after it was done in Switzerland and the USA in 2024.

3.8.5 Outlook

In the years to come, we want to continuously improve the solid foundation that we have created. We will regularly update policies and procedures and train our employees in these subjects. In 2026, updated e-learning courses on data protection and anti-corruption and antitrust will be rolled out. Furthermore, awareness of the speak-up mechanism will be raised.



Eleanor Münch
Compliance Officer

"We are driven by compliance, shared values and constant progress. Ensuring this throughout Beyond Gravity requires collaboration and constant vigilance from all departments and employees."



3.9

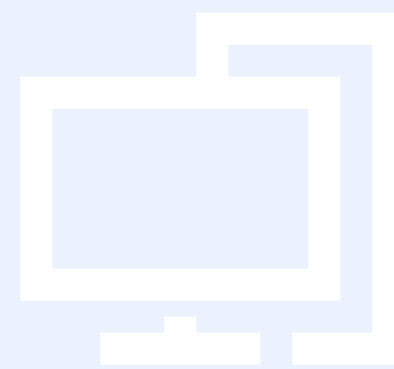
Privacy & Cybersecurity.

Privacy and information security are mission-critical to our success. This is mainly due to the sensitive nature of the industry we work in, and the trust placed in us by the 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.



**Total number of conducted information security courses
(with varying participant numbers)**

11



Number of data breaches identified during the reporting period

2



Number of data breaches identified during the reporting period in which confidential information was subject to the data breach

0



3.9.1 Topic overview

Working on sensitive and complex projects with confidential data is typical for the space industry – not only because we have customers linked to governments. These circumstances require us to be a trustworthy partner with robust cybersecurity and data protection processes in place. At the same time, the nature of our business activities increases the risk of becoming a target to cyberattacks.

Therefore, many customers require proof of the implementation of cybersecurity and privacy standards and certifications. To ensure these standards are consistently met, we place great importance on working closely without partners to ensure alignment of cybersecurity and data protection requirements. This collaboration improves security throughout the entire value chain and builds trust with customers and partners. Our customers increasingly conduct cybersecurity audits at our sites to verify compliance.

But not only customers expect high standards concerning cybersecurity and data protection. Our employees also expect their personal information stored by Beyond Gravity to be kept safe.

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. In 2025, we did not have any data protection incidents.

3.9.2 Our ambition

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

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

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

A fully functioning IT infrastructure is essential to ensure productivity at all sites. Therefore, our main goal is to prevent interruptions and maintain seamless operations. This also means finding the balance between mitigating existing risks without overloading employees with too many processes and security procedures, which would hinder productivity.

In addition, we aim to achieve zero negative findings from internal and external auditors and to pass all our security and certification audits.

Regarding privacy, we are obliged to follow the EU General Data Protection Regulation (GDPR), Swiss Federal Data Protection Act, and other country-specific regulations. Accordingly, 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 and considered a basic requirement by customers, employees and other stakeholders. As such, there is limited upside potential for Beyond Gravity. However, cybersecurity incidents or data breaches can have severe negative consequences. In addition to reputational damage, we risk losing existing contracts or failing to secure new ones, especially with government-related agencies and companies. By operating a certified ISMS that exceeds industry standards, we might gain a competitive advantage and strengthen trust among stakeholders.

Cybersecurity incidents can also disrupt production processes, reduce productivity, and lead to the theft of Beyond Gravity’s intellectual property. These risks underline the importance of robust security measures and continuous improvement in our information security practices.



3.9.4 Management approach

Information Security Management System (ISMS)

At the core of our efforts regarding privacy and information security is the ISMS. It has been ISO 27001 re-certified for Beyond Gravity Services AG and the Portuguese entity as these two entities provide information security services. In addition, we are working toward readiness for the Cybersecurity Maturity Model Certification (CMMC) required by U.S. customers, with certification for relevant parts of the organization targeted for 2026.

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 and data protection, which all apply to the whole company and all sites. The topics of data protection and information security are also addressed in our Code of Conduct, which ensures that employees are made aware of 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. If there are negative findings during any audits, our ISMS has processes that are implemented to optimize the existing procedures and close existing gaps.

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. In 2025, we passed all customer audits.

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 designated 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 cybersecurity. Finally, we have a cybersecurity insurance policy, covering potential financial IT-related losses.

New approaches to cyberattacks have prompted us to adjust our defense strategies relying on modern technologies to detect and defend against them. Simulations (e.g., for phishing) have been enhanced with AI functions to achieve even better results. To better support our employees, the training program in information security and cybersecurity has also been revised and expanded.

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 prevent the spread of potential incidents, we try to collect as little personal data as possible.

In 2025, the number of targeted technical attacks increased. In 2025 we again saw a rise in targeted social engineering attacks. Consequently, we adjusted the training of our employees and made changes to our technical security measures.

Data protection

The topic of data protection is part of our compliance management system. The main resources and activities concerning data protection include group-wide policies that implement all relevant legal requirements. We regularly conduct data protection impact assessments, data protection risk assessments, compile records of 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-learnings and individual training, depending on their 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 function.



**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 VP of IT (reporting directly to the Chief Transformation and Strategy Officer) and the Compliance Officer, who is responsible for Data Protection issues (reporting directly to the General Counsel, who in turn reports to the CFO). In the different entities and business functions, there are points of contact supporting the Compliance & Governance function on data protection issues.

3.9.5 Outlook

In 2026, 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.

Also, our new partner for our security operations center will take over more tasks from 2026 onwards to improve coverage and response times to alerts indicating potential cybersecurity incidents.



Oliver Grassmann
Chief Operating Officer

"Cybersecurity and the protection of crucial data have become a top priority for our customers, and their expectations have strongly increased in recent years. We accelerated the strengthening of our cybersecurity framework and progressed key initiatives, including advancing toward CMMC Level 2 compliance, with partial completion currently planned for 2026. We are taking fast steps to improve resilience against various threats throughout our organization."

4.0

Appendix.

- 4.1 Further Context and Data
- 4.2 GRI Content Index



4.1

Further Context and Data.



General Disclosures

Employees				
Total number of employees broken down by gender and by country		2024	2025	DIFF. 2025/2024
By gender				
Female employees		330	391	18.5%
Male employees		1253	1425	13.7%
Total employees		1583	1816	14.7%
By country				
Switzerland		565	577	2.1%
Sweden		408	460	12.7%
Austria		261	275	5.4%
USA		249	341	36.9%
Portugal		73	136	86.3%
Finland		27	27	0.0%
Total employees		1583	1816	14.7%



General Disclosures

Employees											
Employee categories by gender			2024			2025			DIFF. 2025/2024		
	female	male	Total	female	male	Total	female	male	Total		
Permanent employees	324	1214	1538	374	1391	1765	15.4%	14.6%	14.8%		
Temporary employees	6	39	45	17	34	51	183.3%	-12.8%	13.3%		
Full-time employees	285	1147	1432	349	1325	1674	22.5%	15.5%	16.9%		
Part-time employees	45	106	151	42	100	142	-6.7%	-5.7%	-6.0%		
Total employees	330	1253	1583	391	1425	1816	18.5%	13.7%	14.7%		

Employees																									
Employee categories by country							2024							2025							DIFF. 2025/2024				
	CH	SE	AT	USA	PT	FN	Total	CH	SE	AT	USA	PT	FN	Total	CH	SE	AT	USA	PT	FN	Total				
Permanent employees	534	399	258	247	73	27	1538	547	447	270	338	136	27	1765	2.4%	12.0%	4.7%	36.8%	86.3%	0.0%	14.8%				
Temporary employees	31	9	3	2	0	0	45	30	13	5	3	0	0	51	-3.2%	44.4%	66.7%	50.0%	0.0%	0.0%	13.3%				
Full-time employees	500	384	208	240	73	27	1432	513	441	225	334	135	26	1674	2.6%	14.8%	8.2%	39.2%	84.9%	-3.7%	16.9%				
Part-time employees	65	24	53	9	0	0	151	64	19	50	7	1	1	142	-1.5%	-20.8%	-5.7%	-22.2%	0.0%	0.0%	-6.0%				
Total employees	565	408	261	249	73	27	1583	577	460	275	341	136	27	1816	2.1%	12.7%	5.4%	36.9%	86.3%	0.0%	14.7%				

The numbers represent the headcount at the end of each calendar year December 31. All internal employee categories of Beyond Gravity are included: full-time, part-time, apprentices, interns. Contractors and consultants are excluded. If employees leave the company in December, they are still included. We do not have any non-guaranteed hours

employees. Looking at data variations between 2024 and 2025, we can clearly see a growth in the number of employees across all countries. For Sweden and the US, the increases were exceptionally high due to a ramp-up in the production at our locations in Decatur and Linköping. Also, our office location in Portugal has been following its planned growth trajectory.



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 is actively participating in the Swiss Space Industries Group.
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 contributions 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.
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	Eurosace represents the European Aerospace, Security and Defense (ASD) Industries. Eurosace actively supports the competitive development of the sector in Europe and worldwide. 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.



Memberships

Association	Description of the association
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.
Transparency International Schweiz (Transparency 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.

Stakeholder management

We regularly exchange information with our key stakeholders. 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



Stakeholder management

Stakeholder category	Key concerns of stakeholders	Form of engagement
<p>Employees and potential employees</p>	<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
<p>Customers and potential customers</p>	<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 • Interactions at 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
<p>Suppliers and business partners</p>	<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 a wide variety of ESG topics • Regular supplier audits with managed suppliers
<p>Industry associations and academic institutions</p>	<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
<p>Media and general public</p>	<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



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 and on page 66.

Energy consumption				
Energy consumption within the organization [GJ]	2024	2025	Difference 2025/2024	
Natural gas	4'510	4'631	2.7%	
Diesel	120	41	-66.1%	
Gasoline	56	179	218.2%	
Propane	—	6	100.0%	
Total non-renewable fuels	4'686	4'856	3.6%	
Renewable electricity	43'748	67'818	55.0%	
Non-renewable electricity	13'247	—	-100.0%	
Renewable heating	18'752	17'278	-7.9%	
Non-renewable heating	6'003	5'960	-0.7%	
Renewable cooling	4'055	5'463	34.7%	
Non-renewable steam	2'037	1'689	-17.1%	
Total renewable electricity, heating, cooling, and steam consumption	66'555	90'559	36.1%	
Total non-renewable electricity, heating, cooling, and steam consumption	21'288	7'649	-64.1%	
Total electricity, heating, cooling, and steam consumption	87'843	98'208	11.8%	
Total energy consumption	92'528	103'064	11.4%	
Share of renewable energy consumption	71.9%	87.9%	22.2%	

Most of the natural gas is used for heating purposes while a small share is used to heat a paint booth at one of our locations. Diesel and gasoline are used for cars while the propane is used for a forklift.

We do not have any renewable fuels, non-renewable electricity, non-renewable cooling and renewable steam. Also, we do not have any self-generated electricity, heating, cooling or steam nor do we sell any (disclosure 103-2-d).

This means that all of our electricity, heating, cooling, and steam has been purchased.

From 2024 to 2025, there was one major change in the organizational structure of Beyond Gravity. The Lithography business was sold at the end of 2024. In addition, the production sites introduced in 2024 at the sites of Decatur and Linköping ramped up their manufacturing capacities in 2025 while our office location in Lisbon has continued to grow as planned.



Climate Change & Energy

Greenhouse gas (GHG) emissions:

The operational control approach has been chosen to report all emissions. For scope 1, the emission factors provided by the Department for Energy Security and Net Zero, United Kingdom, were taken into account. The market-based scope 2 emissions were calculated with the factors provided by the relevant suppliers while the location-based factors were calculated using the factors provided by ecoinvent. The only exception is the factor for the purchased steam for which data from the United States Environmental Protection Agency was considered. Mandatory GHG were included in the calculation according to the GHG Protocol. Biogenic emissions for Beyond Gravity are not applicable.

The base year is 2023 because it was the first time that Beyond Gravity has calculated its footprint properly. There were no recalculations.

The scope 2 market-based emissions have decreased quite significantly. This effect can be explained by the purchase of Renewable Energy Certificates (RECs) for our US sites which has reduced our scope 2 market-based emissions considerably.

Category	2023 (Base year)	2024	2025	Difference 2025/2024
Scope 1	92.9	257.7	270.5	5.0%
Scope 2 market-based	1,145.9	1,038.1	751.3	-27.6%
Scope 2 location-based	1,790.2	3,788.3	3,873.4	11.9%
Scope 3	68,621	89,106	104,131	16.6%

Notes about Scope 1:

- Fugitive emissions have not been part of the assessment, as there is currently no system in place to track these at company level. Beyond Gravity is working on a specific system to report these emissions in the future.

Notes about Scope 2:

- Zurich Seebach, Switzerland: values for electricity and heating consumption for 2025 had to be estimated as the detailed split between the different companies on the premise was not available yet. The emission factor for the electricity will only be available in the third quarter of 2026. For the 2025 data, the factor from 2024 was considered.
- Emmen, Switzerland: the emission factor for heating will only be available at the end of the second quarter of 2026. For the 2025 data, the factor from 2024 was considered.

Notes about Scope 3:

- 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, 3.9 Downstream transportation and distribution, 3.11 Use of sold products, 3.12 End-of-life (EOL) treatment of sold products.
- 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 relevant emissions. Category 3.7 was estimated based on average employee numbers using the scope3analyzer tool. Categories 9, 11, and 12 have been calculated for the first time this year based on internal activity-data of our products, customers and transport modes. Emission factors from ecoinvent version 3.12 and UK DEFRA 2025 were used for the calculation as appropriate.



Use of Resources & Circularity

In this year’s report, we have included data from all sites for the first time. For our locations in Zurich-Seebach, Emmen, Vienna, Berndorf, Linköping, and Gothenburg, we have received the relevant waste quantities in a report from external suppliers. For all other locations (Tampere, Titusville, Decatur, Zurich - the Circle, Lisbon, and Nyon), it tends to be a mix between values that have been estimated and some data from external suppliers.

The overall increases for non-hazardous and hazardous waste stem from the ramp-up of the production at our locations in Decatur and Linköping. We also included data from locations that were not considered before (effects on both years).

Waste generated (in metric tons)	Recycled	Disposed (Landfill)	Incinerated (with energy recovery)	Incinerated (without energy recovery)	Total 2024	Recycled	Disposed (Landfill)	Incinerated (with energy recovery)	Incinerated (without energy recovery)	Total 2025	Recycled	Disposed (Landfill)	Incinerated (with energy recovery)	Incinerated (without energy recovery)	Total Difference 2025/2024
Paper and cardboard	61.3	0.0	7.4	0.0	68.7	78.5	0.0	0.2	0.0	78.7	28.1%	0.0%	-97.2%	0.0%	14.5%
Plastic	1.7	0.0	20.0	0.0	21.7	11.8	0.0	21.5	2.8	36.1	612.6%	0.0%	7.7%	100.0%	66.8%
Wood	28.8	0.0	4.8	0.0	33.5	37.5	3.5	16.0	0.0	57.0	30.3%	100.0%	235.5%	0.0%	70.1%
Aluminium	74.7	0.0	0.0	0.0	74.7	43.2	0.0	0.0	0.0	43.2	-42.1%	0.0%	0.0%	0.0%	-42.1%
Other metals	5.6	0.0	0.0	0.0	5.6	21.1	0.0	0.0	0.0	21.1	278.6%	0.0%	0.0%	0.0%	278.6%
Mixed waste	0.0	0.0	88.2	0.0	88.2	0.3	199.7	92.9	0.0	292.8	100.0%	100.0%	5.3%	0.0%	232.0%
Organic waste	1.6	0.0	0.0	0.0	1.6	2.1	0.0	0.0	0.0	2.1	29.8%	0.0%	0.0%	0.0%	29.8%
Bulky waste	18.3	259.5	1.9	0.0	279.8	10.9	57.2	8.4	0.0	76.5	-40.3%	-78.0%	338.6%	0.0%	-72.7%
Total non-hazardous waste	191.9	259.5	122.3	0.0	573.7	205.3	260.3	139.0	2.8	607.5	7.0%	0.3%	13.7%	100.0%	5.9%
Waste oil, oil-contaminated solids, solid oil waste	1.1	0.0	0.0	0.0	1.1	1.1	0.0	0.3	0.0	1.4	1.1%	0.0%	32900.0%	0.0%	31.4%
Adhesives, paint, varnish	0.2	0.0	3.4	0.0	3.7	0.2	0.0	3.8	0.0	3.9	-20.3%	0.0%	9.5%	100.0%	7.9%
Batteries	0.0	0.0	0.0	0.0	0.0	0.4	0.0	0.0	0.0	0.4	100.0%	100.0%	-100.0%	0.0%	794.2%
Fluorescent & incandescent lamps	0.1	0.0	0.1	0.0	0.2	0.1	0.0	0.0	0.0	0.2	15.7%	100.0%	-100.0%	0.0%	-10.8%
Solvents	0.8	0.7	1.6	0.0	3.0	2.6	1.0	2.0	0.0	5.7	229.3%	50.3%	27.6%	100.0%	86.3%
Contaminated vessels	0.1	0.0	0.1	0.0	0.2	0.6	0.0	0.6	0.0	1.3	400.6%	0.0%	517.5%	0.0%	453.0%
Aerosols	0.0	0.0	0.0	0.4	0.4	0.0	0.0	0.0	0.6	0.6	0.0%	0.0%	100.0%	40.8%	41.1%
Electronics	5.5	0.0	0.2	0.0	5.8	8.3	0.0	0.5	0.0	8.9	50.6%	0.0%	143.5%	0.0%	54.2%
Other chemicals	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1	0.0%	0.0%	7100.0%	0.0%	7100.0%
Preimpregnated fibers*	0.0	17.0	2.5	0.0	19.5	9.1	25.4	7.4	0.0	41.8	100.0%	49.3%	193.6%	0.0%	114.4%
Lubricants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%	100.0%	0.0%	100.0%
Contaminated water	0.0	0.0	0.2	0.0	0.2	0.0	0.0	45.9	0.0	45.9	0.0%	0.0%	28556.3%	0.0%	28556.3%
Total hazardous waste	7.9	17.6	8.1	0.4	34.1	22.5	26.4	60.6	0.6	110.0	185.1%	49.4%	646.2%	45.6%	223.2%
Total waste	199.7	277.2	130.4	0.4	607.7	227.8	286.7	199.7	3.4	717.5	14.1%	3.4%	53.1%	750.1%	18.1%

* In some locations, the preimpregnated fibers are not disposed of separately and therefore are included in the mixed waste category.



Pollution

Overall, the amount of chemicals purchased has increased comparing 2025 with 2024. For acetone, a major increase can be seen in the US, where our site in Decatur, AL has ramped up production.

On the other hand, our use of isopropanol has decreased quite significantly in Finland but increased in Switzerland and Sweden, in all three cases due to changes in production volumes. Our site in Portugal does not use any chemicals as it is an office only.

Purchased chemicals by country		Acetone			Isopropanol		
In kilograms	2024	2025	Difference 2025/2024	2024	2025	Difference 2025/2024	
Switzerland	1512.0	1,186.5	-21.5%	3,252.0	5,032.0	54.7%	
USA	696.3	1,318.8	89.4%	820.8	780.4	-4.9%	
Sweden	131.9	158.0	19.8%	1,398.6	1,737.0	24.2%	
Austria	0.0	0.0	0.0%	880.0	800.0	-9.1%	
Finland	0.0	0.0	0.0%	1,414.8	786.0	-44.4%	
Portugal	0.0	0.0	0.0%	0.0	0.0	0.0%	
Total	2,340.2	2,663.3	13.8%	7,766.2	9,135.4	17.6%	

Equal treatment & opportunities

Gender and age diversity of governance bodies	2024	2025
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 in Beyond Gravity's governance bodies	80%	80%
Percentage of individuals in Beyond Gravity's governance bodies under 34 years old	0%	0%
Percentage of individuals in Beyond Gravity's governance bodies 35 to 54 years old	0%	0%
Percentage of individuals in Beyond Gravity's governance bodies over 55 years old	100%	100%



Equal treatment & opportunities

Diversity of employees

Employee categories by gender	2024		2025		Difference 2025/2024	
	Female	Male	Female	Male	Female	Male
Senior managers	28%	72%	32%	68%	16.5%	-6.3%
Managers	24%	76%	23%	77%	-5.0%	1.6%
Individual contributors	20%	80%	21%	79%	4.4%	-1.1%
Total	21%	79%	22%	78%	3.3%	-0.9%

Diversity of employees

Employee categories by age	2024			2025			Difference 2025/2024		
	< 34 y	35-54 y	> 55 y	< 34 y	35-54 y	> 55 y	< 34 y	35-54 y	> 55 y
Senior managers	7%	66%	28%	4%	64%	32%	-48.2%	-1.9%	16.5%
Managers	6%	74%	19%	9%	69%	22%	38.1%	-7.3%	15.1%
Individual contributors	29%	48%	23%	33%	47%	20%	16.5%	-3.2%	-13.7%
Total	26%	52%	23%	30%	49%	20%	17.9%	-4.3%	-10.6%

Ratio of basic salary and remuneration of women to men

Country	2024			2025			Difference 2025/2024			Additional information
	Senior Managers	Managers	Individual Contributors	Senior Managers	Managers	Individual Contributors	Senior Managers	Managers	Individual Contributors	
Austria	N/A	1.08	0.81	N/A	1.03	0.80	N/A	-4.2%	-2.2%	No females in the category Senior Manager
Finland	N/A	N/A	0.97	N/A	N/A	0.97	N/A	N/A	-0.1%	No females in the category Senior Manager and Manager
Portugal	N/A	0.98	0.86	N/A	0.86	0.79	N/A	-12.8%	-7.7%	No females in the category Senior Manager
Sweden	1.04	0.93	0.91	1.03	0.89	0.96	-0.5%	-4.6%	5.5%	
Switzerland	0.92	1.08	0.98	0.96	1.02	1.03	4.6%	-5.4%	4.5%	
United States	N/A	1.15	0.88	0.81	1.05	0.83	N/A	-8.7%	-5.8%	No females in the category Senior Manager in 2024

Note: the definition of senior managers and managers varies slightly in this table compared to the previous table about the diversity of the workforce.

Please note that employee categories with low wages such as interns, apprentices or colleagues paid by the hour, have been excluded from these ratios to not skew the data.



Working conditions

1 | 2

Number and rate of new employee hires by gender and region	Headcount			Rate		
	2024	2025	Difference 2025/2024	2024	2025	Difference 2025/2024
Female	128	138	7.8%	38.8%	35.3%	-9.0%
Male	372	433	16.4%	29.7%	30.4%	2.3%
Sweden	111	155	39.6%	27.2%	33.7%	23.9%
USA	92	153	66.3%	36.9%	44.9%	21.4%
Switzerland	167	130	-22.2%	29.6%	22.5%	-23.8%
Portugal	76	83	9.2%	104.1%	61.0%	-41.4%
Austria	45	49	8.9%	17.2%	17.8%	3.3%
Finland	2	1	-50.0%	7.4%	3.7%	-50.0%
Total hiring rate	—	—	—	31.6%	31.4%	-0.5%

Number and rate of employee turnover by gender and region	Headcount			Rate		
	2024	2025	Difference 2025/2024	2024	2025	Difference 2025/2024
Female	111	72	-35.1%	33.6%	18.4%	-45.3%
Male	382	238	-37.7%	30.5%	16.7%	-45.2%
Sweden	64	89	39.1%	15.7%	19.3%	23.3%
USA	28	50	78.6%	11.2%	14.7%	30.4%
Switzerland	375	117	-68.8%	66.4%	20.3%	-69.4%
Portugal	4	20	400.0%	5.5%	14.7%	168.4%
Austria	19	34	78.9%	7.3%	12.4%	69.8%
Finland	3	0	-100.0%	11.1%	0.0%	-100.0%
Total turnover rate				31.1%	17.1%	-45.2%

Please note that for 2024, our business unit Lithography is included in the figures (it was sold as of December 1, 2024). The data from our Lithography site in Germany has been added to the Swiss numbers. Due to this, the turnover rate is quite high. Without the employees who have left the company due to the carve-out of Lithography, the turnover rate would be 16%.

Data analysis for new hires and leavers includes some anomalies, that do not appear in the reporting or audit log (employees per 31.12.2025 are not always equal to employees per 31.12.2024 + new hires – leavers). The minor variations are due to later corrections to hiring or leaving 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

2 | 2

Parental leave	2024	2025	Difference 2025/2024
Female employees entitled to parental leave	330	391	18.5%
Male employees entitled to parental leave	1253	1425	13.7%
Total employees	1583	1816	14.7%
Female employees who took parental leave	12	13	8.3%
Male employees who took parental leave	51	57	11.8%
Total of employees who took parental leave	63	70	11.1%
Female employees who returned to work in the reporting period after parental leave ended	9	5	-44.4%
Male employees who returned to work in the reporting period after parental leave ended	46	55	19.6%
Total of employees who returned to work in the reporting period after parental leave ended	55	60	9.1%
Female employees due to return to work in the reporting period after parental leave ended	11	5	-54.5%
Male employees due to return to work in the reporting period after parental leave ended	47	55	17.0%
Total of employees due to return to work in the reporting period after parental leave ended	58	60	3.4%
Female employees that returned to work after parental leave ended that were still employed 12 months after their return to work	8	6	-25.0%
Male employees that returned to work after parental leave ended that were still employed 12 months after their return to work	33	31	-6.1%
Total of employees that returned to work after parental leave ended that were still employed 12 months after their return to work	41	37	-9.8%
Return to work rate - female	82%	100%	22.2%
Return to work rate - male	98%	100%	2.2%
Retention rate - female	89%	67%	-25.0%
Retention rate - male	89%	67%	-24.4%

Please note that Sweden had to be excluded from this analysis due to a system change that impacted data consistency.



Privacy & Cybersecurity

	2024	2025
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	0	1
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	8	2
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	155	155
Training minutes per employee for data privacy (Datenschutz)	10	0

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



4.2

GRI Content Index.



GRI Content Index

Statement of use		Beyond Gravity has reported in accordance with the GRI Standards for the period 1 January 2025 – 31 December 2025.		
GRI 1 used		GRI 1: Foundation 2021		
GRI Standard / Other source		Omission		
Disclosure Title	Disclosure	Response	Reason for omission	Explanation of omission
General disclosures				
The organization and its reporting practices				
GRI 2: General Disclosures	2-1 Organizational details	2 The Swiss Confederation holds 100% of the shares and thus all voting rights in RUAG International Holding Ltd which is the single owner of Beyond Gravity. The Federal Department of Defense, Civil Protection and Sport (DDPS) represents the shareholder interests of the Swiss Confederation.		
	2-2 Entities included in the organization’s sustainability reporting	2, AR 61		
	2-3 Reporting period, frequency and contact point	2, AR 38 The Sustainability Report is published annually.		
	2-4 Restatement of information	Due to major improvements in data quality, many data points related to the environment and a small share of the data points related to the social sphere have changed regarding the reporting year 2024. Effects of these improvements can be seen e.g. in the waste figures because estimates were included for the first time for our US locations. Our scope 1 and 2 emissions have also been affected due to new findings on the data reported for 2024 in Switzerland and the US. GRI 2-2: Our location in Denver closed in 2023. This was not mentioned in previous sustainability reports. Also, data for the electricity consumption was wrongly included in the report 2024. GRI 2-16: It has been decided to exclude data protection requests or data breaches from the number of critical concerns, mainly because data breaches are already reported in the topic disclosures for Privacy & Cybersecurity and data protection requests should not be considered as critical concerns. GRI 103-2: The total energy consumption for 2024 increased slightly due to minor mistakes in the data submitted for diesel, gasoline, natural gas, electricity, heating and steam. GRI 102-5 and 102-6: Due to the changes in disclosure 103-2, the figures for our scope 1 and 2 emissions have increased as well. GRI 306: Some locations that have not been included in this disclosure before, also provided estimates/data for the reporting year 2024. GRI 403-9: The reported number of commuting accidents for 2024 was wrong. It should have been zero accidents while 4 have been reported.		
	2-5 External assurance	This report is not externally assured.		



GRI Content Index

GRI Standard / Other source			Omission	
Disclosure Title	Disclosure	Response	Reason for omission	Explanation of omission
General disclosures				
Activities and workers				
GRI 2: General Disclosures	2-6 Activities, value chain and other business relationships	<p>2, AR 12-24 Beyond Gravity's upstream value chain includes the sourcing of raw materials, purchased services, and specialized manufacturing partners. The most important raw materials are pre-impregnated fibers and aluminum. Regarding purchased services, the main cost drivers are temporary staffing, IT services, and consulting. The company also works closely with small local metalworking companies to support its production activities. Many supplier relationships are long-term, ensuring product consistency and stability and reflecting the customer-driven qualification requirements. Out of nearly 4,000 suppliers, most are located in the countries where Beyond Gravity operates, namely Austria, Finland, Portugal, Sweden, Switzerland, and the United States and other European countries such as Germany, France and the UK.</p>		
	2-7 Employees	59-60		
	2-8 Workers who are not employees	In 2025, there were 177 workers who were not employees at Beyond Gravity which is 16.9% less than in 2024 (213 workers). All of these workers were contractors with the majority being hired directly by our two business divisions Launchers and Satellites. A minority were hired by the functions Digital Transformation and Strategy, Finance and People and Culture. This is the headcount as per December 31, 2025.		
Governance				
GRI 2: General Disclosures	2-9 Governance structure and composition	AR 69-74		
	2-10 Nomination and selection of the highest governance body	AR 69		
	2-11 Chair of the highest governance body	AR 70		
	2-12 Role of the highest governance body in overseeing the management of impacts	17		
	2-13 Delegation of responsibility for managing impacts	17		



GRI Content Index

GRI Standard / Other source			Omission	
Disclosure Title	Disclosure	Response	Reason for omission	Explanation of omission
General disclosures				
Governance				
GRI 2: General Disclosures	2-14 Role of the highest governance body in sustainability reporting	17		
	2-15 Conflicts of interest	18, AR 69		
	2-16 Communication of critical concerns	18		
	2-17 Collective knowledge of the highest governance body	In 2025, no specific sustainability-related training was 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	AR 74-75		
	2-20 Process to determine remuneration	AR 71, 74-75		
	2-21 Annual total compensation ratio	The 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) was 10.2 in 2025 compared to 10.8 in 2024. 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 -9.1 in 2025 compared to 0.3 in 2024.		
Strategy, policies and practices				
GRI 2: General Disclosures	2-22 Statement on sustainable development strategy	4-5		



GRI Content Index

GRI Standard / Other source			Omission	
Disclosure Title	Disclosure	Response	Reason for omission	Explanation of omission
General disclosures				
Strategy, policies and practices				
GRI 2: General Disclosures	2-23 Policy commitments	We follow the Swiss ordinance on due diligence and transparency in relation to minerals and metals from conflict-affected areas and child labor (DDTrO) which requires us to monitor and analyze human rights risks concerning child labor and conflict minerals and also covers the EU Conflict Minerals Regulation (2017/821). Among other things, these topics are also included in our Code of Conduct for Business Partners. More information on the due diligence process can be found in section 3.7 Other Work-Related Human Rights. We are also committed to adhering to our Code of Conduct and thus to a good corporate culture and compliance with laws and regulations as further defined in section 3.8 Business Conduct.		
	2-24 Embedding policy commitments	48-49 , 51-52		
	2-25 Process to remediate negative impacts	18	Information incomplete	We will include information about involvement of stakeholders using the grievance mechanism and the its effectiveness as of next year.
	2-26 Mechanisms for seeking advice and raising concerns	18 , 49		
	2-27 Compliance with laws and regulations	We did not have any instances of non-compliance with laws and regulations in 2025. Also, there weren't any fines paid either in 2025 or 2024 related to instances of non-compliance with laws and regulations.		
	2-28 Membership associations	61-62		
Stakeholder engagement				
GRI 2: General Disclosures	2-29 Approach to stakeholder engagement	62-63		
	2-30 Collective bargaining agreements	In 2025, 73.1% of employees were covered by a collective bargaining agreement. This is a decrease by 7.3% compared to 78.9% in 2024. 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			Omission	
Disclosure Title	Disclosure	Response	Reason for omission	Explanation of omission
Material topics				
GRI 3: Material Topics 2021	3-1 Process to determine material topics	<u>16</u> Please also refer to last year's report on pages 26 and 27.		
	3-2 List of material topics	<u>16</u>		
Climate change & energy				
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>22-25</u>		
GRI 103: Energy 2025	103-2 Energy consumption and self-generation within the organization	<u>23-25, 64-65</u>		
GRI 102: Climate Change 2025	102-5 Scope 1 GHG emissions	<u>23-24, 65</u>	Information incomplete	The breakdown of the emissions by CO2, CH4, N2O, HFCs, PFCs, SF6, and NF3 is not available yet.
	102-6 Scope 2 GHG emissions	<u>23-24, 65</u>	Information incomplete	The breakdown of the emissions by CO2, CH4, and N2O is not available yet.
	102-7 Scope 3 GHG emissions	<u>23-25, 65</u> In 2025, we have calculated our Scope 3 downstream emissions for the first time and found categories 3.10, 3.13, 3.14 and 3.15 to not be relevant for Beyond Gravity.		
Resource use & circular economy				
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>26-29</u>		
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	<u>27-29</u>		



GRI Content Index

GRI Standard / Other source			Omission	
Disclosure Title	Disclosure	Response	Reason for omission	Explanation of omission
Material topics				
Resource use & circular economy				
	306-2 Management of significant waste-related impacts	<u>27-29, 66</u> All sites have confirmed that the third parties managing their waste streams are acting in accordance with contractual and legislative obligations. Most of these companies are certified according to ISO14001. Usual supplier management processes with eventual supplier audits apply.		
	306-3 Waste generated	<u>27, 66</u>		
	306-4 Waste diverted from disposal	<u>27, 66</u> All waste is treated offsite. The only recovery operation applicable is recycling. The total of waste diverted from disposal amounted to 227.8t in 2025 (2024: 199.7t). The respective amounts for the non-hazardous and the hazardous waste were 205.3t and 22.5t (2024: 191.9t and 7.9t).		
	306-5 Waste directed to disposal	<u>27, 66</u> All waste is treated offsite. The total of waste directed to disposal amounted to 489.7t in 2025 (2024: 408t). The respective amounts for the non-hazardous and the hazardous waste were 402.2t and 87.6t (2024: 381.8t and 26.2t).		
Pollution				
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>30-33</u>		
Own indicator	Purchased Acetone by country	<u>32, 67</u>		
Own indicator	Purchased Isopropanol by country	<u>32, 67</u>		
Occupational health & safety				
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>34-38</u>		



GRI Content Index

GRI Standard / Other source			Omission	
Disclosure Title	Disclosure	Response	Reason for omission	Explanation of omission
Material topics				
Occupational health & safety				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	34-38		
	403-2 Hazard identification, risk assessment, and incident investigation	36-38		
	403-3 Occupational health services	36-38 We are offering access to health services in some of our locations, e.g. in Austria where a doctor comes on-site on a regular basis.		
	403-4 Worker participation, consultation, and communication on occupational health and safety	36-38		
	403-5 Worker training on occupational health and safety	37		
	403-6 Promotion of worker health	36		
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	36-38 , 49		
	403-8 Workers covered by an occupational health and safety management system	All our employees and workers who are not employees (100%) are covered by an occupational health and safety management system. This applies to both the current and the previous reporting year. As our health and management system is an integral part of our EN9100 certification, it is audited internally and externally.		



GRI Content Index

GRI Standard / Other source			Omission	
Disclosure Title	Disclosure	Response	Reason for omission	Explanation of omission
Material topics				
<i>Occupational health & safety</i>				
	403-9 Work-related injuries	In 2025, we recorded 25 (2024: 25) recordable work-related injuries which is a rate (calculated based on 200'000 hours worked) of 1.5, zero high-consequence work-related injuries (2024: 0), zero fatalities as a result of work-related injuries (2024: 0) and zero commuting incidents that were related to transport organized by Beyond Gravity (2024: 0). The main types of work-related injuries are hand cuts, burns, contact with chemicals, head bumps, strain due to repetitive tasks, and stumbling. 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, therefore it cannot be ruled out that there are more cases.	Information incomplete	We do not record information on the worker type in our incident reporting. With regards to work-related injuries, we only record those that are recordable. Looking at work-related hazards that pose a risk of high-consequence injury, we are currently working on the roll-out of a harmonized risk assessment. Once it is completed, we will be able to provide more information.
	403-10 Work-related ill health	In 2025, we had 2 (2024: 2) cases of recordable work-related ill health and zero fatalities (2024: 0). We do not have records on workers that are not employees due to confidentiality reasons as these cases are not managed by us but e.g. by the contracting company.	Information incomplete	We cannot provide details on the types of work-related ill health, especially because there are only very few cases, but also because it tends to be confidential information. There is no common approach to identify work-related hazards that pose a risk of ill health. It is not clear yet when this might be available.
<i>Equal treatment & opportunities</i>				
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>39-42</u>		
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	<u>67-68</u>		
	405-2 Ratio of basic salary and remuneration of women to men	<u>68</u>		
<i>Working conditions</i>				
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>43-46</u>		



GRI Content Index

GRI Standard / Other source			Omission	
Disclosure Title	Disclosure	Response	Reason for omission	Explanation of omission
Material topics				
<i>Working conditions</i>				
GRI 401: Em-ployment 2016	401-1 New employee hires and employee turnover	<u>44, 69</u>	Information incomplete	Data about the age of new joiners and leavers is currently not available in the system and it is not clear when this data will be included in the future.
	401-3 Parental leave	<u>70</u>	Information incomplete	Sweden had to be excluded from this disclosure due to a major change in the IT landscape that impacted data consistency.
<i>Other work-related human rights</i>				
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>47-49</u>		
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	<u>49</u> In 2025, we had 1,099 (2024: 646) new suppliers that were looked at more closely in case their country of origin was judged to have a risk potential that is enhanced when it comes to child labor based on the UN's Children's Rights in the Workplace Index. According to this assessment, 52 suppliers (2024: 55) were asked to provide more information on social aspects in their supply chain. We did not identify any significant actual and potential negative social impacts in our supply chain nor could we identify any of our suppliers having such impacts since 2023.		
<i>Business conduct</i>				
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>50-52</u>		
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Our total number of operations is 12 (2024: 13) of which 4 (2024: 1) were assessed for risks related to corruption, which is 33% (2024: 8%). During the assessment, no significant risks related to corruption were identified.		
	205-2 Communication and training about anti-corruption policies and procedures	All of our employees and all members of our governance body are receiving training on anti-corruption at least every other year while communication is following the same cycle but may also be more frequent. Due to this cycle, it does not make sense to show completion rates of the training as it may vary significantly over the years based on whether it is a training year or not. Courses take place electronically as e-learning with a personalized login for each employee. Training courses and successful completion are documented in detail.		



GRI Content Index

GRI Standard / Other source			Omission	
Disclosure Title	Disclosure	Response	Reason for omission	Explanation of omission
Material topics				
<i>Business conduct</i>				
	205-3 Confirmed incidents of corruption and actions taken	We did not have any incidents of corruption in 2025 (2024: 0).		
GRI 206: Anti-competitive Behavior 201	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	In 2025, there were no legal actions regarding anti-competitive behavior, anti-trust or monopoly practices (2024: 0).		
<i>Privacy & cybersecurity</i>				
GRI 3: Material Topics 2021	3-3 Management of material topics	53-56		
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	71		
SASB RT-AE-230a.1	Total number of data breaches identified during the reporting period	71		
	Percentage of data breaches during the reporting period in which confidential information was subject to the data breach	As we did not have any data breaches falling into this category, the percentage is also zero (2024: 0%).		
SASB RT-AE-230a.2	Description of approach to identifying and addressing data security risks in entity operations and products	53-56		
Own Indicator	Training minutes per employee for cybersecurity	71		
Own Indicator	Training minutes per employee for data privacy (Datenschutz)	71		

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