



**GRI
CONTENT
INDEX
2023**

Consumer Business Segment

GRI Content Index 2023

Beiersdorf reported the information cited in this GRI content index for the period January 01, 2023 to December 31, 2023 with reference to the GRI Standards. We report on environmental, social, and economic topics that are material to us as defined by our most recent materiality analysis. The GRI content index also demonstrates which of the GRI indicators cover one or more of the Principles of the United Nations Global Compact (UNGC). In addition, reference is made to the respective contribution to the United Nations Sustainable Development Goals (SDGs).

Disclosure	GRI Standard Information	Reference	SDG	UNGC
GRI 2: GENERAL DISCLOSURES 2021				
The organization and its reporting practices				
2-1	Organizational details	Beiersdorf AG, Beiersdorfstr. 1-9, 22529 Hamburg, Germany AR: Beiersdorf AG's Shareholdings Website: Global Presence		
2-2	Entities included in the organization's sustainability reporting	Combined Non-financial Statement of the Beiersdorf Group and Beiersdorf AG. AR: Beiersdorf AG's Shareholdings Material Accounting Policies Website: Global Presence		
2-3	Reporting period, frequency and contact point	The period of the Non-financial Statement corresponds to the financial reporting (calendar year 2023 from 01/01/2023 to 12/31/2023) and takes place in an annual cycle. The publication date of the NFS 2023 is 02/29/2024. Contact point for questions about the report or reported information: Website: Sustainability Organizational Structure and Contact		
2-4	Restatements of information	We are restating Scope 1, 2, 3 emissions for base year 2018 and consecutive years due to: 1. A newly acquired production site in Switzerland. This increased 2018 Scope 2 emissions by 1000 tons. 2. Update of the Greenhouse Gas Potentials in accordance with the latest IPCC 6th Assessment Report. This lead to significant lower emissions in Scope 3 category 1 "emissions from ingredients and packaging materials" for all years. 3. Identified data error in 2018 Scope 3 category 4 "upstream transportation" and category 8 "business travel". The impact is minor. The overall restatement does not affect our emission reduction target achievement. For more information on the restatements see NFS: Climate Protection		
2-5	External assurance	AR: Independent Auditor's Limited Assurance Report		
Activities and workers				
2-6	Activities, value chain, and other business relationships	NFS: Business Model An overview of Beiersdorf's activities, products, services, and markets served can be found on: Website: Our Brands Company FAQ Global Presence Business Segments AR: Segment Reporting Regional Reporting Results of Operations Consumer Ten-year Overview At Beiersdorf, we are committed to ensuring competitive and sustainable growth. We are strengthening our position globally by systematically investing in the expansion and optimization of our supply chain capacities and capabilities. All of these efforts are carried out with a clear commitment to sustainability in each region. As part of our C.A.R.E.+ strategy, we are focusing even more on local consumer needs. Our 15 production centers are located in the Europe, Americas, Near East (incl. Africa), and Asia-Pacific regions. They manufacture mainly for their local and regional markets, focusing on processing and filling activities. The production network is complemented by selected third-party manufacturers (3PMs). Prime materials are sourced directly from our suppliers. To meet the needs of our consumers and run an increasingly agile supply chain, we perform ongoing supply network analyses and continuously update our supply network. Our production sites and 3PMs deliver goods through a network of warehouses and distribution centers to our customers. Most warehousing and transportation services are externally purchased; only two warehouses are owned and operated by Beiersdorf. Last minute differentiation (co-packing) is mainly integrated in warehouse operations.		

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		<p>The material sourcing footprint reflects the needs of innovation and the product assortment, on the one hand, and the changes in the production center network, on the other. Recycled materials, natural ingredients, and the new production site in Leipzig require changes in our material sourcing. Our efforts targeting resilience improvement and supply risk management to assure business continuity form part of a continuous journey for enhancing our material supply.</p> <p>In 2023, the most prominent changes within the Beiersdorf supply chain were related to the continuous efforts to update our production network.</p> <p>We are currently investing in expansion and modernization projects at our sites in Germany, Indonesia, Poland and Mexico. For all these projects, the improvement of sustainability aspects plays a major role. The construction of a new greenfield site in Leipzig and many smaller investments in new equipment and capabilities also fall into this investment category. In 2023, we successfully started the production in Leipzig, Germany.</p> <p>AR: Business and Strategy Beiersdorf AG's Shareholdings Consolidated Group, Acquisitions, and Divestments</p>																																					
2-7	Employees	<p>AR: People at Beiersdorf</p> <table border="1"> <thead> <tr> <th>Employees</th> <th>Total employees</th> <th>Thereof temporary employees*</th> <th>Total female employees in %</th> <th>Total male employees in %</th> </tr> </thead> <tbody> <tr> <td>Germany</td> <td>4,199</td> <td>490</td> <td>51</td> <td>49</td> </tr> <tr> <td>Europe (excl. Germany)</td> <td>4,686</td> <td>369</td> <td>62</td> <td>38</td> </tr> <tr> <td>North America</td> <td>680</td> <td>7</td> <td>69</td> <td>31</td> </tr> <tr> <td>Latin America</td> <td>2,699</td> <td>102</td> <td>54</td> <td>46</td> </tr> <tr> <td>Africa/Asia/Australia</td> <td>4,505</td> <td>592</td> <td>51</td> <td>49</td> </tr> <tr> <td>Total</td> <td>16,769</td> <td>1,560</td> <td>55</td> <td>45</td> </tr> </tbody> </table> <p>*Employees with a fixed-term contract (regardless of the duration)</p>	Employees	Total employees	Thereof temporary employees*	Total female employees in %	Total male employees in %	Germany	4,199	490	51	49	Europe (excl. Germany)	4,686	369	62	38	North America	680	7	69	31	Latin America	2,699	102	54	46	Africa/Asia/Australia	4,505	592	51	49	Total	16,769	1,560	55	45	 	6
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2-8	Workers who are not employees	Types of workers: The majority of our workers are Beiersdorf employees. Only a small percentage of the organization's work is performed by self-employed individuals or temporary workers.																																					
Governance																																							
2-9	Governance structure and composition	<p>Seasonal variation: There were no significant variations in employment numbers in the reporting period.</p> <p>Website: Management Structure Corporate Governance Statement</p> <p>The main risks and opportunities of social and environmental factors relevant to Beiersdorf and the ecological and social impact of the company's activities are systematically identified and assessed. The responsibility for all sustainability related issues lies with the CEO. The corporate sustainability department directly reports to the CEO's office.</p>																																					
2-10	Nomination and selection of the highest governance body	AR: Corporate Governance Statement																																					
2-11	Chair of the highest governance body	AR: Corporate Governance Statement																																					
2-12	Role of the highest governance body in overseeing the management of impacts	<p>Beiersdorf's global sustainability commitments are directly managed by the member of the Executive Board responsible for Sustainability. At the same time, the entire Executive Board jointly plays an instrumental role in the review, monitoring, and further development of the sustainability strategy and its targets. The Executive Board plays an active role in monitoring and moving sustainability topics, as the achievement of our sustainability targets is tied to board remuneration.</p> <p>In 2019, the Executive Board approved Beiersdorf's 2025 sustainability agenda "for a climate-caring future" as one of the seven focus areas. In 2019, Beiersdorf has strengthened its climate commitment by signing the UN 1.5-degree Business Pledge.</p>																																					
2-13	Delegation of responsibility for managing impacts	To streamline the workstreams at Beiersdorf and to promote cross-functional target achievability for sustainability, a sustainability council has been created. The crossfunctional committee is comprised of members at Executive Board, Executive Committee, and Vice President level. It gathers key functions involved in achieving Beiersdorf's climate targets, including Supply Chain, Research & Development, Procurement, Marketing, subsidiary companies, and Corporate Sustainability. As chair of the Sustainability Council, the C suite member responsible for sustainability is regularly updated with progress reports regarding the achievement of the company's sustainability targets.																																					

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2-14	Role of the highest governance body in sustainability reporting	As chair of the Sustainability Council, the C suite member responsible for sustainability is responsible for authorizing and approving the data and information of the sustainability reporting before publication.		
2-17	Collective knowledge of the highest governance body	The "Sustainability Council" convenes every two months and is in close exchange with the other members of the Executive Board. Various sustainability topics and innovations are discussed in these meetings to enhance the collective sustainability knowledge.		
2-19	Remuneration policies	AR: Remuneration Report		
2-20	Process to determine remuneration	AR: Remuneration Report		
Strategy, policies, and practices				
2-22	Statement on sustainable development strategy	AR: Letter from the Chairman		
2-23	Policy commitments	Website: Our Core Values Human Rights Policy Code of Conduct for Business Partners Code of Conduct for Employees		
2-24	Embedding policy commitments	Website: Human Rights Policy		
2-25	Processes to remediate negative impacts	In order to prevent critical situations from the outset, all employees are required to agree to our internal Code of Conduct for Employees, as well as to complete regular compliance trainings. This ensures that everyone adheres to local and internal legislation. Also, regular risk analysis, internal audits, and compliance reports determine the status of our compliance management system and allow Beiersdorf to identify possible wrong behavior. Beiersdorf is committed to respond rapidly to any systematic or material compliance and other breaches - whether these were intentional or not. Through various whistleblowing channels, all employees as well as customers, consumers, suppliers and their employees, and other stakeholders have the opportunity to report potential incidents. Further, all employees can use the internal compliance hotline to contact the respective Corporate Compliance Management team or their local compliance officer at any time. Deliberate violations of the guidelines will have employment law consequences, in line with the applicable provisions. Additionally, breaches of the law can result in criminal and civil proceedings. Website: Code of Conduct - Orientation on our ethical core values Compliance Compliance Principles Human Rights Policy Whistleblowing/Reporting Process		
2-26	Mechanisms for seeking advice and raising concerns	As part of our group-wide Compliance Management System, various mechanisms are implemented to enable individuals to seek advice and also to raise concerns. NFS: Compliance Website: Compliance		
2-27	Compliance with laws and regulations	Any significant instances of non-compliance are part of the annual report. AR: Other Disclosures Attestations Legal Risks Legal Disputes in connection with concluded antitrust proceedings		
2-28	Membership associations	Organizations with a focus on sustainability: <ul style="list-style-type: none"> • Action for Sustainable Derivates (ASD) • AIM-PROGRESS • European Aerosol Federation (FEA) • Forum for Sustainable Palm Oil (FONAP) • Global Shea Alliance (GSA) • Green Chemistry and Commerce Council (GC3) • Renewable Carbon Initiative • Roundtable on Sustainable Palm Oil (RSPO) • Supplier Ethical Data Exchange (Sedex) • United Nations Global Compact (UNGC) • Wirtschaft. Initiative. Engagement. (WIE) • Member of the network of the Ellen MacArthur Foundation Industry associations in the cosmetics sector, including: <ul style="list-style-type: none"> • Cosmetics Europe • Consumer Goods Forum (CGF) • Eco-Beauty Score Consortium • European Brands Association (AIM) • European Partnership on Alternative Approaches to Animal Testing (EPAA) • German Association of Chemical Industries (VCI) • Industrie Gemeinschaft Aerosole e.V. (IGA) • Industrieverband Körperpflege und Waschmittel (IKW) 		
Stakeholder engagement				
2-29	Approach to stakeholder engagement	Website: Stakeholder Engagement		



Disclosure	GRI Standard Information	Reference	SDG	UNGC
2-30	Collective bargaining agreements	At Beiersdorf AG, 50% (2022: 50%) of employees are employed under collective agreements and 42% (2022: 42%) of the workforce are non-tariff employees. The remaining 8% (2022: 8%) of the workforce are executive staff. At European level, the guidelines of the European Dialogue serve to promote cooperation on the basis of trust.		

Disclosures on material topics

3-1	Process to determine material topics	Website: Materiality Analysis		
3-2	List of material topics	The last materiality analysis was conducted in 2021. There were no changes to the list of material topics compared to the previous reporting period. For list of material topics see: NFS: Statement Scope Website: Materiality Analysis		





GRI 200: MATERIAL TOPICS - ECONOMIC





GRI 201: Economic Performance 2016

201: 3-3	Management of material topics	AR: Combined Management Report		
201-1	Direct economic value generated and distributed	AR: Key Figures Results of Operations Consumer Regional Reporting Income Statement Employees and Personnel Expenses		
201-2	Financial implications and other risks and opportunities due to climate change	The impact of climate change and the effort to combat this pose similar risks and offer similar opportunities to Beiersdorf as they do to the entire skincare industry. Risks include climate-induced resource scarcity for renewable feedstocks caused by natural disasters affecting our supply chain, as well as regulatory risks such as emerging regulations on carbon pricing that could impact our cost base. The opportunities are mainly related to new or increased consumer demands. We are addressing these opportunities and risks as part of our C.A.R.E.+ strategy within our roadmaps towards circular resources and a climate caring future, as well as through our group-wide risk management process. Website: TCFD Index 2023 AR: Risk Report		7
201-3	Defined benefit plan obligations and other retirement plans	AR: Pension Provisions		
201-4	Financial assistance received from government	No material governmental financial assistance was received in 2023.		

GRI 205: Anti-corruption 2016



205: 3-3	Management of material topics	Website: About Us Our Core Values Investor Relations - Compliance NFS: Compliance		10
205-1	Operations assessed for risks related to corruption	“Compliance Risk Assessments” (CRAs) are carried out regularly as a key element of our Compliance Management System. The assessment of compliance risks is fundamental to developing an adequate compliance program. Although the Beiersdorf business model is not considered to be prone to corruption, corruption-related risks were identified, mainly relating to setting up new businesses, gifts and invitations to/from business partners, and contact with public officials. NFS: Compliance		10
205-2	Communication and training about anti-corruption policies and procedures	In potential risk-prone cases, business partners are informed about our anti-corruption policies and procedures. A standardized procedure for communication to business partners has not yet been implemented; however, our Code of Conduct for Suppliers is part of contractual agreements with business partners and includes specific anti-corruption requirements. Anti-corruption policies and procedures as part of the “Beiersdorf Corruption Prevention Program” have been communicated comprehensively to governance-body members worldwide. Our employees worldwide have been fully informed about anti-corruption policies and procedures. Corruption prevention training courses as part of the “Beiersdorf Corruption Prevention Program” have been rolled out group-wide and are mandatory for all employees. NFS: Compliance		10

Disclosure	GRI Standard Information	Reference	SDG	UNGC
205-3	Confirmed incidents of corruption and actions taken	Acting in compliance with applicable laws, regulations, and other requirements is inherent to our management principles as well as our company Core Values of Trust and Care. For confidentiality reasons, we do not provide any information on potential corruption incidents, sanctions, or contract terminations.		10
GRI 206: Anti-competitive Behavior 2016				
206: 3-3	Management of material topics	NFS: Compliance Website: About Us Our Core Values Investor Relations - Compliance		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Acting in compliance with applicable laws, regulations, and other requirements is inherent to our management principles as well as our company Core Values of Trust and Care. For confidentiality reasons, we do not provide any information on potential legal actions against anti-competitive behavior.		
GRI 207: Tax 2019				
207: 3-3	Management of material topics	Beiersdorf stands for reliable brands with high quality standards. Acting responsibly is an inherent part of our corporate culture and the basis of the trust that customers, consumers, and stakeholders bestow upon us. We understand this to include full compliance with applicable tax laws and regulations. Beiersdorf considers itself to be a responsible taxpayer. All activities must comply with our corporate Code of Conduct, the Core Principles of Beiersdorf Finance, and the applicable (tax) laws and regulations in all markets and jurisdictions in which we operate. This applies to all corporate entities of the Beiersdorf AG Group. We follow these principles while developing our business successfully, ensuring competitive growth, and increasing shareholder value. Due to the high complexity, taxes involve various risks. Beiersdorf has implemented internal control systems to identify and manage these tax risks. Website: Our Core Values Compliance Principles Code of Conduct		
207-1	Approach to tax	The trust of consumers and employees, our business partners as well as our stakeholders is the basis of our success. Compliance is an indispensable foundation for this trust and our basis for sustainable growth. We comply with all applicable tax laws and regulations in all markets and jurisdictions in which we operate. This includes our commitment to paying a fair amount of tax and disclosing all relevant facts and circumstances to the tax authorities. Further, Beiersdorf seeks to comply with the letter and spirit of the law. Overall, we have a low risk appetite and a low tolerance towards tax risks. We do not undertake tax planning designed to artificially shift profits away from the underlying business activity. In line with this approach, we do not make use of tax havens or secrecy jurisdictions to avoid taxes. Beiersdorf has implemented a Tax Compliance Management System based on our Group-wide Compliance Management System (see NFS: Compliance). Furthermore, our Code of Conduct for Business Partners defines that all business partners must comply with applicable tax laws and must not participate in artificial business practices or transactions that have been established purely for tax-evasion purpose. All these principles are embedded in our tax strategy. Various guidelines and frameworks ensure the uniform understanding and implementation throughout the whole affiliated group. In jurisdictions where Beiersdorf is already required to publish its tax strategy, the strategy is already publicly available (e.g. in the UK). The tax strategy is part of the overall business strategy and lies with the Executive Board. NFS: Compliance Website: Code of Conduct for Business Partners	 	
207-2	Tax governance, control, and risk management	The Executive Board of Beiersdorf AG is responsible for ensuring appropriate tax governance throughout the Beiersdorf Group. The Executive Board is advised and supervised by the Finance Committee, which monitors corporate policy regarding tax and other finance areas. The appropriateness of and compliance with the tax governance and control framework are evaluated regularly by the Global Head of Tax and Customs, as well as by Corporate Auditing together with the Executive Board. Corporate Governance is a top priority at Beiersdorf and shapes the attitude we take in arranging our tax affairs. Close cooperation between local entities of the Beiersdorf AG Group and headquarters, as well as the local entities of the ultimate parent company maxingvest AG, open corporate communication, proper accounting and auditing, and responsible risk management form the basis of the company's tax procedures. We consider the governance of our tax affairs to be an ongoing and evolving process which we continue to track carefully in order to adapt to future developments. Risk management is an integral part of central and local procedures. Our tax risk management and control processes conform to consistent standards across the Group to identify tax risks and capture those risks in a structured manner. In addition to corporate reporting processes (see AR: Risk Report and NFS: Compliance), we operate a Tax and Customs Compliance Reporting process to monitor compliance with tax laws and regulations of all companies of the Beiersdorf Group. Integrity is a fundamental part of our corporate culture and business procedures. We ensure tax integrity by promoting clear guidance and open communication.	 	

Disclosure	GRI Standard Information	Reference	SDG	UNGC
		For the reporting of any suspicion of non-compliance with tax regulations, we actively maintain various internal and external reporting mechanisms and channels, including the incident reporting platform "Speak up. We care." Taxes are part of the annual statutory audit of financial statements. AR: Risk Report NFS: Compliance Website: Platform "Speak up. We care."		
207-3	Stakeholder engagement and management of concerns related to tax	Key elements of tax compliance are transparency and appropriate documentation. We communicate openly and trustfully with our stakeholders, especially with all required statutory authorities. We maintain a professional and transparent relationship with all statutory authorities and submit information freely to them in the spirit of cooperative compliance. We monitor legislative developments in the countries where we are active to react appropriately to them as well as to prevailing discussions of various stakeholders relevant for the tax topic. Beiersdorf actively participates in tax committees of respective institutions that aim for reflection of business needs along with the payment of fair shares of tax.	 	
207-4	Country-by-country reporting	In compliance with the OECD BEPS Actions, and in line with the existing EU Directive (2016/881) and German tax law, Beiersdorf's ultimate parent company maxingvest AG prepares a Country-by-Country report (CbCR) and provides it to the German tax authorities. Due to tax confidentiality, Beiersdorf does not publish this CbCR. The necessary transparency is ensured with the tax authorities, which can assess the figures and data. The CbCR is internally available for all countries where the tax authorities have agreed to the standards developed by the OECD and is distributed to participating tax authorities worldwide via bilateral or multilateral agreements. AR: Income Taxes - Notes to the Income Statement	 	










GRI 300: MATERIAL TOPICS - ENVIRONMENTAL











GRI 301: Materials 2016





301: 3-3	Management of material topics	NFS: Circular Economy																								
301-1	Materials used by weight or volume	<table border="1"> <thead> <tr> <th>Materials used</th> <th>Unit</th> </tr> </thead> <tbody> <tr> <td>Packaging materials</td> <td>163,836 t</td> </tr> <tr> <td>Non-renewable packaging materials</td> <td>144,075 t</td> </tr> <tr> <td>Glass</td> <td>58,214 t</td> </tr> <tr> <td>Tinplate</td> <td>58 t</td> </tr> <tr> <td>Aluminum/Other metals</td> <td>17,408 t</td> </tr> <tr> <td>Plastics</td> <td>67,049 t</td> </tr> <tr> <td>Carton composite for liquid or pasty products</td> <td>390 t</td> </tr> <tr> <td>Not assigned</td> <td>956 t</td> </tr> <tr> <td>Renewable packaging materials</td> <td>19,761 t</td> </tr> <tr> <td>Paper/Cardboard/Carton</td> <td>19,761 t</td> </tr> </tbody> </table>	Materials used	Unit	Packaging materials	163,836 t	Non-renewable packaging materials	144,075 t	Glass	58,214 t	Tinplate	58 t	Aluminum/Other metals	17,408 t	Plastics	67,049 t	Carton composite for liquid or pasty products	390 t	Not assigned	956 t	Renewable packaging materials	19,761 t	Paper/Cardboard/Carton	19,761 t	 	7, 8, 9
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301-2	Recycled input materials used	In 2023, 12% of plastic packaging came from recycled sources. NFS: Circular Economy																								

GRI 302: Energy 2016






302: 3-3	Management of material topics	NFS: Climate Protection		
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302-1	Energy consumption within the organization	<p>Scope 1</p> <p>Stationary direct energy</p> <table border="1"> <thead> <tr> <th></th> <th>PCs</th> <th>Offices</th> <th>Unit</th> </tr> </thead> <tbody> <tr> <td>Natural gas</td> <td>348,246.70</td> <td>66,924.07</td> <td>GJ</td> </tr> <tr> <td>Liquid petroleum gas, stationary use (LPG)</td> <td>14,238.50</td> <td>0.00</td> <td>GJ</td> </tr> <tr> <td>Petrol/Gasoline (for generators)</td> <td>0.00</td> <td>0.00</td> <td>GJ</td> </tr> <tr> <td>Diesel (for generators and boilers)</td> <td>4,226.00</td> <td>57.14</td> <td>GJ</td> </tr> <tr> <td>Fuel oil</td> <td>2,251.46</td> <td>0.00</td> <td>GJ</td> </tr> <tr> <td>Renewable fuel</td> <td>59,150.45</td> <td>0.00</td> <td>GJ</td> </tr> <tr> <td>Renewable energy produced and consumed on site</td> <td>28,750.17</td> <td>1,328.96</td> <td>GJ</td> </tr> <tr> <td>Total</td> <td>456,863.28</td> <td>68,310.17</td> <td>GJ</td> </tr> </tbody> </table> <p>Scope 1</p> <p>Mobile energy</p> <table border="1"> <thead> <tr> <th></th> <th>PCs</th> <th>Offices</th> <th>Unit</th> </tr> </thead> <tbody> <tr> <td>Non-renewable fuel</td> <td>10,752.04</td> <td>110,819.86</td> <td>GJ</td> </tr> <tr> <td>Renewable fuel</td> <td>697.80</td> <td>7,423.91</td> <td>GJ</td> </tr> <tr> <td>Total</td> <td>11,448.84</td> <td>118,243.77</td> <td>GJ</td> </tr> </tbody> </table> <p>Scope 2</p> <p>Stationary indirect energy</p> <table border="1"> <thead> <tr> <th></th> <th>PCs</th> <th>Offices</th> <th>Unit</th> </tr> </thead> <tbody> <tr> <td>Electricity purchased</td> <td>401,944.82</td> <td>59,389.01</td> <td>GJ</td> </tr> <tr> <td>District heating purchased</td> <td>0.00</td> <td>16,102.79</td> <td>GJ</td> </tr> <tr> <td>Steam purchased</td> <td>18,797.62</td> <td>0.00</td> <td>GJ</td> </tr> <tr> <td>District cooling purchased</td> <td>0.00</td> <td>352.80</td> <td>GJ</td> </tr> <tr> <td>Total</td> <td>420,742.44</td> <td>75,844.60</td> <td>GJ</td> </tr> </tbody> </table>		PCs	Offices	Unit	Natural gas	348,246.70	66,924.07	GJ	Liquid petroleum gas, stationary use (LPG)	14,238.50	0.00	GJ	Petrol/Gasoline (for generators)	0.00	0.00	GJ	Diesel (for generators and boilers)	4,226.00	57.14	GJ	Fuel oil	2,251.46	0.00	GJ	Renewable fuel	59,150.45	0.00	GJ	Renewable energy produced and consumed on site	28,750.17	1,328.96	GJ	Total	456,863.28	68,310.17	GJ		PCs	Offices	Unit	Non-renewable fuel	10,752.04	110,819.86	GJ	Renewable fuel	697.80	7,423.91	GJ	Total	11,448.84	118,243.77	GJ		PCs	Offices	Unit	Electricity purchased	401,944.82	59,389.01	GJ	District heating purchased	0.00	16,102.79	GJ	Steam purchased	18,797.62	0.00	GJ	District cooling purchased	0.00	352.80	GJ	Total	420,742.44	75,844.60	GJ	  	7, 8, 9
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302-2	Energy consumption outside of the organization	<p>Scope 3</p> <p>Energy consumption</p> <table border="1"> <thead> <tr> <th></th> <th>Unit</th> </tr> </thead> <tbody> <tr> <td>Finished goods manufacturing</td> <td>461,171.10 GJ</td> </tr> <tr> <td>Finished goods transport</td> <td>1,845,953.27 GJ</td> </tr> <tr> <td>Warehousing</td> <td>86,960.66 GJ</td> </tr> </tbody> </table>		Unit	Finished goods manufacturing	461,171.10 GJ	Finished goods transport	1,845,953.27 GJ	Warehousing	86,960.66 GJ	  	7, 8, 9																																																																				
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302-3	Energy intensity	<p>The following energy intensity within the organization includes all energy types reported in 302-1.</p> <p>PCs</p> <table border="1"> <thead> <tr> <th></th> <th>Unit</th> </tr> </thead> <tbody> <tr> <td>Stationary direct energy/1,000 products</td> <td>141.78 MJ</td> </tr> <tr> <td>Indirect energy/1,000 products</td> <td>130.57 MJ</td> </tr> <tr> <td>Energy/1,000 products</td> <td>272.34 MJ</td> </tr> </tbody> </table>		Unit	Stationary direct energy/1,000 products	141.78 MJ	Indirect energy/1,000 products	130.57 MJ	Energy/1,000 products	272.34 MJ	  	7, 8, 9																																																																				
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GRI 303: Water and Effluents 2018																																																																																
303-3-3	Management of material topics	NFS: Water																																																																														
















Disclosure	GRI Standard Information	Reference	SDG	UNGC																							
303-1	Interactions with water as a shared resource	NFS: Water	 	7, 8, 9																							
303-2	Management of water discharge-related impacts	NFS: Water		7, 8, 9																							
303-3	Water withdrawal	The table shows the water withdrawal volume at our production centers. We withdraw only freshwater ($\leq 1,000$ mg/l total dissolved solids); no other water is withdrawn.		7, 8, 9																							
		<table border="1"> <thead> <tr> <th>Water withdrawal</th> <th>All areas</th> <th>Areas with water stress</th> <th>Unit</th> </tr> </thead> <tbody> <tr> <td>Third-party water</td> <td>1,429,890.10</td> <td>539,975.00</td> <td>m³</td> </tr> <tr> <td>Ground water</td> <td>119,508.33</td> <td>674.00</td> <td>m³</td> </tr> <tr> <td>Surface water</td> <td>0.00</td> <td>0.00</td> <td>m³</td> </tr> <tr> <td>Seawater</td> <td>0.00</td> <td>0.00</td> <td>m³</td> </tr> <tr> <td>Total</td> <td>1,549,398.43</td> <td>540,649.00</td> <td>m³</td> </tr> </tbody> </table>	Water withdrawal	All areas	Areas with water stress	Unit	Third-party water	1,429,890.10	539,975.00	m ³	Ground water	119,508.33	674.00	m ³	Surface water	0.00	0.00	m ³	Seawater	0.00	0.00	m ³	Total	1,549,398.43	540,649.00	m³	
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303-4	Water discharge	We do not differentiate between planned and unplanned water discharges. Therefore, the amounts indicated refer to measured and estimated discharges based on invoices sent from water utility companies to our production centers. The methods of our internal wastewater treatment plants fulfill local legal requirements concerning discharge parameters.		7, 8, 9																							
		<table border="1"> <thead> <tr> <th>Total water discharge by destination</th> <th>All areas</th> <th>Areas with water stress</th> <th>Unit</th> </tr> </thead> <tbody> <tr> <td>Third-party water</td> <td>770,745.00</td> <td>220,024.00</td> <td>m³</td> </tr> <tr> <td>Ground water</td> <td>0.00</td> <td>0.00</td> <td>m³</td> </tr> <tr> <td>Surface water</td> <td>137,282.75</td> <td>35,764.75</td> <td>m³</td> </tr> <tr> <td>Seawater</td> <td>0.00</td> <td>0.00</td> <td>m³</td> </tr> <tr> <td>Total</td> <td>908,027.75</td> <td>255,788.75</td> <td>m³</td> </tr> </tbody> </table>	Total water discharge by destination	All areas	Areas with water stress	Unit	Third-party water	770,745.00	220,024.00	m ³	Ground water	0.00	0.00	m ³	Surface water	137,282.75	35,764.75	m ³	Seawater	0.00	0.00	m ³	Total	908,027.75	255,788.75	m³	
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303-5	Water consumption	The table shows water consumption data, which is calculated as water withdrawal minus water discharge.		7, 8, 9																							
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GRI 304: Biodiversity 2016																											
304: 3-3	Management of material topics	NFS: Sustainable Land Use Website: Human Rights Policy Sustainable Land Use - Palm Oil Sustainable Land Use																									
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	None of our operations are in or adjacent to protected areas or areas of high biodiversity value outside protected areas.	 																								
304-2	Significant impacts of activities, products and services on biodiversity	NFS: Sustainable Land Use Website: Sustainable Land Use	 																								

Disclosure	GRI Standard Information	Reference	SDG	UNGC
304-3	Habitats protected or restored	NFS: Sustainable Land Use Website: Sustainable Land Use	 	
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	There were no IUCN Red List species identified as affected by Beiersdorf operations in the reporting period.	 	

GRI 305: Emissions 2016

305: 3-3	Management of material topics	Beiersdorf’s GHG emissions targets consider Energy Attribute Certificates (EACs) and biofuel certificates. EACs are sourced to switch electricity consumption in own operations to renewable sources, reducing Scope 2 market-based emissions as well as Scope 3 third-party-manufacturing and third-party warehousing emissions. Biofuel certificates are sourced on a mass balance approach for shipping emissions in Scope 3 upstream transport.																																												
<p>Certificate overview</p> <table border="1"> <thead> <tr> <th>Type</th> <th>Scheme</th> <th>Volume</th> <th>Unit</th> <th>Volume</th> <th>Unit</th> </tr> </thead> <tbody> <tr> <td>Energy Attribute Certificate</td> <td>GO</td> <td>10,826.00</td> <td>MWh</td> <td>12</td> <td>certificate</td> </tr> <tr> <td>Energy Attribute Certificate</td> <td>IRECS</td> <td>13,633.00</td> <td>MWh</td> <td>18</td> <td>certificate</td> </tr> <tr> <td>Energy Attribute Certificate</td> <td>Japan IRECS</td> <td>606.00</td> <td>MWh</td> <td>1</td> <td>certificate</td> </tr> <tr> <td>Energy Attribute Certificate</td> <td>Australian LGCs</td> <td>1,339.00</td> <td>MWh</td> <td>1</td> <td>certificate</td> </tr> <tr> <td>Energy Attribute Certificate</td> <td>US IRECS</td> <td>12,511.00</td> <td>MWh</td> <td>2</td> <td>certificate</td> </tr> <tr> <td>Biofuel certificate</td> <td></td> <td></td> <td></td> <td>1</td> <td>certificate</td> </tr> </tbody> </table>					Type	Scheme	Volume	Unit	Volume	Unit	Energy Attribute Certificate	GO	10,826.00	MWh	12	certificate	Energy Attribute Certificate	IRECS	13,633.00	MWh	18	certificate	Energy Attribute Certificate	Japan IRECS	606.00	MWh	1	certificate	Energy Attribute Certificate	Australian LGCs	1,339.00	MWh	1	certificate	Energy Attribute Certificate	US IRECS	12,511.00	MWh	2	certificate	Biofuel certificate				1	certificate
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305-1	Direct (Scope 1) GHG emissions	<p>The table shows our Scope 1 GHG emissions (own production, leased/owned offices) referring to the direct energy consumption reported in 302-1. Company vehicle emissions are based on fuel consumption reported in 302-1. The amounts are reported in carbon equivalents. The figures are based on primary data, without extrapolation.</p> <p>NFS: Climate Protection</p> <p>Scope 1 - GHG emissions</p> <table border="1"> <thead> <tr> <th>Stationary direct energy</th> <th>PCs</th> <th>Offices</th> <th>Unit</th> </tr> </thead> <tbody> <tr> <td>Natural gas</td> <td>19,590.55</td> <td>3,764.80</td> <td>tCO₂e</td> </tr> <tr> <td>Liquid petroleum gas, stationary use (LPG)</td> <td>900.65</td> <td>0.00</td> <td>tCO₂e</td> </tr> <tr> <td>Petrol/gasoline (for generators)</td> <td>0.00</td> <td>0.00</td> <td>tCO₂e</td> </tr> <tr> <td>Diesel (for generators and boilers)</td> <td>314.96</td> <td>4.25</td> <td>tCO₂e</td> </tr> <tr> <td>Fuel oil</td> <td>167.80</td> <td>0.00</td> <td>tCO₂e</td> </tr> <tr> <td>Total</td> <td>20,973.96</td> <td>3,769.05</td> <td>tCO₂e</td> </tr> </tbody> </table> <p>Scope 1 - GHG emissions</p> <table border="1"> <thead> <tr> <th>Mobile energy</th> <th>PCs</th> <th>Offices</th> <th>Unit</th> </tr> </thead> <tbody> <tr> <td>Company car emissions</td> <td>801.57</td> <td>8,503.49</td> <td>tCO₂e</td> </tr> </tbody> </table>	Stationary direct energy	PCs	Offices	Unit	Natural gas	19,590.55	3,764.80	tCO ₂ e	Liquid petroleum gas, stationary use (LPG)	900.65	0.00	tCO ₂ e	Petrol/gasoline (for generators)	0.00	0.00	tCO ₂ e	Diesel (for generators and boilers)	314.96	4.25	tCO ₂ e	Fuel oil	167.80	0.00	tCO ₂ e	Total	20,973.96	3,769.05	tCO₂e	Mobile energy	PCs	Offices	Unit	Company car emissions	801.57	8,503.49	tCO ₂ e	    	7, 8, 9						
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Disclosure	GRI Standard Information	Reference	SDG	UNGC																																																								
305-2	Energy indirect (Scope 2) GHG emissions	<p>The table shows our Scope 2 GHG emissions (own production, leased/owned offices, leased/owned vehicles) referring to the indirect energy consumption reported in 302-1. The amounts are reported in carbon equivalents. Figures are based on primary data from energy bills and meters without extrapolation.</p> <p>NFS: Climate Protection</p> <p>Scope 2 - GHG emissions</p> <table border="1"> <thead> <tr> <th>(market-based)</th> <th>PCs</th> <th>Offices</th> <th>Unit</th> </tr> </thead> <tbody> <tr> <td>Electricity purchased</td> <td>0.00</td> <td>0.00</td> <td>tCO₂e</td> </tr> <tr> <td>District heating purchased</td> <td>0.00</td> <td>364.21</td> <td>tCO₂e</td> </tr> <tr> <td>Steam purchased</td> <td>1,112.49</td> <td>0.00</td> <td>tCO₂e</td> </tr> <tr> <td>District cooling purchased</td> <td>0.00</td> <td>2.00</td> <td>tCO₂e</td> </tr> <tr> <td>Electric company vehicles</td> <td>45.65</td> <td>35.59</td> <td>tCO₂e</td> </tr> <tr> <td>Total</td> <td>1,158.14</td> <td>401.80</td> <td>tCO₂e</td> </tr> </tbody> </table> <p>Scope 2 - GHG emissions</p> <table border="1"> <thead> <tr> <th>(location-based)</th> <th>PCs</th> <th>Offices</th> <th>Unit</th> </tr> </thead> <tbody> <tr> <td>Electricity purchased</td> <td>42,662.12</td> <td>5,445.04</td> <td>tCO₂e</td> </tr> <tr> <td>District heating purchased</td> <td>0.00</td> <td>1,103.35</td> <td>tCO₂e</td> </tr> <tr> <td>Steam purchased</td> <td>1,112.49</td> <td>0.00</td> <td>tCO₂e</td> </tr> <tr> <td>District cooling purchased</td> <td>0.00</td> <td>2.00</td> <td>tCO₂e</td> </tr> <tr> <td>Electric company vehicles</td> <td>45.65</td> <td>42.38</td> <td>tCO₂e</td> </tr> <tr> <td>Total</td> <td>43,820.26</td> <td>6,592.77</td> <td>tCO₂e</td> </tr> </tbody> </table>	(market-based)	PCs	Offices	Unit	Electricity purchased	0.00	0.00	tCO ₂ e	District heating purchased	0.00	364.21	tCO ₂ e	Steam purchased	1,112.49	0.00	tCO ₂ e	District cooling purchased	0.00	2.00	tCO ₂ e	Electric company vehicles	45.65	35.59	tCO ₂ e	Total	1,158.14	401.80	tCO₂e	(location-based)	PCs	Offices	Unit	Electricity purchased	42,662.12	5,445.04	tCO ₂ e	District heating purchased	0.00	1,103.35	tCO ₂ e	Steam purchased	1,112.49	0.00	tCO ₂ e	District cooling purchased	0.00	2.00	tCO ₂ e	Electric company vehicles	45.65	42.38	tCO ₂ e	Total	43,820.26	6,592.77	tCO₂e	    	7, 8, 9
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305-4	Emissions intensity	<p>NFS: Climate Protection</p> <p>All ratios are based on genuinely covered and measured data.</p> <table border="1"> <thead> <tr> <th>PCs</th> <th>Unit</th> </tr> </thead> <tbody> <tr> <td>Scope 1 emission intensity market-based/1,000 products</td> <td>6.76 tCO₂e</td> </tr> <tr> <td>Scope 2 emission intensity market-based/1,000 products</td> <td>0.35 tCO₂e</td> </tr> </tbody> </table>	PCs	Unit	Scope 1 emission intensity market-based/1,000 products	6.76 tCO ₂ e	Scope 2 emission intensity market-based/1,000 products	0.35 tCO ₂ e	  																																																			
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305-5	Reduction of GHG emissions	NFS: Climate Protection	  	7, 8, 9																																																								

Disclosure	GRI Standard Information	Reference	SDG	UNGC																								
GRI 306: Waste 2020																												
306: 3-3	Management of material topics	<p>Waste-related actions and measures are managed by the Environmental Sustainability management team and the SIM (Sustainability in Manufacturing) project team. They monitor data on waste at least quarterly and steer actions and measures in this context accordingly.</p> <p>Waste disposal facilities must be checked from time to time. The minimum requirements are established in internal standards such as SOPs (Standard Operating Procedures) that foster these activities.</p>		7, 8, 9																								
306-1	Waste generation and significant waste-related impacts	<p>Our 15 manufacturing sites produce skin care products. The main waste streams that are generated in the manufacturing processes are non-hazardous waste such as scrap from filling lines, sludge from WWTP (Wastewater Treatment Plants), unpacked products or packaging materials such as plastic foil or cardboard. One reason for this is that our skin care products do not contain hazardous ingredients that could have a significant negative impact on the environment (e.g. toxic substances). We follow the waste hierarchy by avoiding waste as much as possible. Waste that cannot be avoided is recycled as far as possible or incinerated with energy recovery. Our ZWTL (Zero Waste To Landfill) target does not allow the landfilling of waste (construction waste, such as rockwool, is excluded). Our Procurement and Logistics departments work closely and continually with our suppliers to minimize transportation packaging and raw material packaging as far as possible, e.g., by using returnable or reusable packaging. In our SIM (Sustainability in Manufacturing) projects, we are continuously working on our corporate waste reduction target and the improvement of waste disposal methods in accordance with the waste hierarchy. All these activities are part of our environmental sustainability initiatives with the aim of avoiding significant and potential waste-related impacts. Internal standards such as SOPs (Standard Operating Procedures) that define minimum requirements for waste management support these activities.</p>	   	7, 8, 9																								
306-2	Management of significant waste-related impacts	<p>We strictly follow the waste hierarchy. We already achieved zero waste to landfill for 100% of our global manufacturing sites. Our emphasis is the avoidance of waste. However, waste that cannot be avoided should be reused, recycled or at least used for energy recovery. That includes all wastes from our distribution and innovation sites as well. Actions and measures are managed by the Environmental Sustainability management team and the SIM (Sustainability in Manufacturing) project team. They monitor data on waste at least quarterly and steer actions and measures in this context accordingly.</p> <p>Waste disposal facilities must be checked from time to time. The minimum requirements regarding this topic are established in internal standards such as SOPs (Standard Operating Procedures) that foster these activities.</p>	  	7, 8, 9																								
306-3	Waste generated	<p>Beiersdorf uses the "Sphera" data reporting system to gather data on waste. Each production center (PC) is required to report its data on waste quarterly. In addition, data from all PCs is validated quarterly.</p> <table border="1" data-bbox="497 1261 1289 1429"> <thead> <tr> <th>Total weight generated</th> <th></th> <th>Unit</th> </tr> </thead> <tbody> <tr> <td>Hazardous waste</td> <td>3,042.00</td> <td>t</td> </tr> <tr> <td>Non-hazardous waste</td> <td>24,281.00</td> <td>t</td> </tr> <tr> <td>Total</td> <td>27,323.00</td> <td>t</td> </tr> </tbody> </table>	Total weight generated		Unit	Hazardous waste	3,042.00	t	Non-hazardous waste	24,281.00	t	Total	27,323.00	t	    	7, 8, 9												
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306-4	Waste diverted from disposal	<table border="1" data-bbox="497 1536 1289 1892"> <thead> <tr> <th>Total weight of hazardous waste diverted from disposal</th> <th></th> <th>Unit</th> </tr> </thead> <tbody> <tr> <td>Preparation for reuse</td> <td>20.00</td> <td>t</td> </tr> <tr> <td>Recycling</td> <td>510.00</td> <td>t</td> </tr> <tr> <td>Other recovery operations</td> <td>1,058.00</td> <td>t</td> </tr> <tr> <td>Total weight of non-hazardous waste diverted from disposal</td> <td></td> <td>Unit</td> </tr> <tr> <td>Preparation for reuse</td> <td>552.00</td> <td>t</td> </tr> <tr> <td>Recycling</td> <td>11,637.00</td> <td>t</td> </tr> <tr> <td>Other recovery operations</td> <td>1,410.00</td> <td>t</td> </tr> </tbody> </table>	Total weight of hazardous waste diverted from disposal		Unit	Preparation for reuse	20.00	t	Recycling	510.00	t	Other recovery operations	1,058.00	t	Total weight of non-hazardous waste diverted from disposal		Unit	Preparation for reuse	552.00	t	Recycling	11,637.00	t	Other recovery operations	1,410.00	t	  	7, 8, 9
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Disclosure	GRI Standard Information	Reference	SDG	UNGC
306-5	Waste directed to disposal	We do not dispose of any kind of waste on-site at our manufacturing sites.		
		Total weight of non-hazardous waste diverted from disposal		Unit
		Incineration (with energy recovery)	445.00	t
		Incineration (without energy recovery)	132.00	t
		Landfilling	13.00	t
		Other disposal operations	876.00	t
		Total weight of non-hazardous waste diverted from disposal		Unit
		Incineration (with energy recovery)	7,052.00	t
		Incineration (without energy recovery)	661.00	t
		Landfilling	0.00	t
		Other disposal operations	1,196.00	t
		Composting	1,115.00	t






GRI 308: Supplier Environmental Assessment 2016










308: 3-3	Management of material topics	NFS: Human Rights Website: Fulfilling our Responsibility in the Supply Chain Human Rights Policy Environmental Policy Code of Conduct for Business Partners Measures taken for German Supply Chain Due Diligence Act		
308-1	New suppliers that were screened using environmental criteria	100% of new business partners with an annual business volume of more than 50,000 Euro mandatorily have to sign our Code of Conduct for Business Partners and therefore confirm that they uphold high standards regarding environmental protection. NFS: Human Rights Website: Fulfilling our Responsibility in the Supply Chain Code of Conduct for Business Partners		
308-2	Negative environmental impacts in the supply chain and actions taken	All business partners with an annual business volume of more than 50,000 Euro mandatorily have to sign our Code of Conduct for Business Partners and therefore confirm that they uphold high standards regarding environmental protection. The Responsible Sourcing team additionally analyzes our more than 21,000 direct suppliers to determine whether or not deeper risk screening is needed. In 2023, we identified 161 high-risk suppliers as having significant actual and potential negative environmental impacts. In 2023, there were no cases of termination of a supplier relationship due to a major breach of our Code of Conduct for Business Partners. NFS: Human Rights Website: Fulfilling our Responsibility in the Supply Chain Our Human Rights Engagement		










GRI 400: MATERIAL TOPICS - SOCIAL

GRI 401: Employment 2016

401: 3-3	Management of material topics	NFS: Employees		6
401-1	New employee hires and employee turnover	We aim to find the best possible candidate for every open position with clear targets for gender diversity and internationality. We set a focus on developing and promoting our current employees. This is complemented by external hiring, focusing on bringing in specific expertise and know-how. In 2023, the reduced rate of employee turnover for Beiersdorf globally is about 15%. For Beiersdorf AG, the figure is about 5%.		
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Wherever we operate around the world, our responsibility to our employees extends far beyond legal requirements. We offer our employees extensive additional benefits, independent of their hierarchical level. These benefits vary from affiliate to affiliate, but are at a very high level overall. Employees on temporary contracts receive partial discretionary and social benefits.	 	6

Disclosure	GRI Standard Information	Reference	SDG	UNGC																				
401-3	Parental leave	<p>The return-to-work rate after parental leave for women and for men is 100% (based on all employees of Hamburg affiliates who returned from parental leave in 2023).</p> <p>The retention rate after parental leave is 95% for women and 91% for men (retention rate is for minimum continuance of twelve months at Beiersdorf after parental leave; based on employees who returned from parental leave in 2022).</p> <table border="1"> <thead> <tr> <th>Parental leave</th> <th>Number of employees</th> <th>Thereof male employees</th> <th>Thereof female employees</th> </tr> </thead> <tbody> <tr> <td>Employees entitled to parental leave</td> <td>136</td> <td>49</td> <td>87</td> </tr> <tr> <td>Employees on parental leave</td> <td>111</td> <td>25</td> <td>86</td> </tr> <tr> <td>Employees returned after parental leave</td> <td>153</td> <td>59</td> <td>94</td> </tr> <tr> <td>Employees returned after parental leave and still employed after 12 months</td> <td>130</td> <td>43</td> <td>87</td> </tr> </tbody> </table>	Parental leave	Number of employees	Thereof male employees	Thereof female employees	Employees entitled to parental leave	136	49	87	Employees on parental leave	111	25	86	Employees returned after parental leave	153	59	94	Employees returned after parental leave and still employed after 12 months	130	43	87	 	6
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GRI 402: Labor/Management Relations 2016																								
402: 3-3	Management of material topics	NFS: Employees		3																				
402-1	Minimum notice periods regarding operational changes	<p>As an employer, Beiersdorf keeps employee representative bodies informed of significant operational changes in compliance with corporate and legal regulations. In Germany, we provide timely information to employee representatives in the respective committees of the company's Works Council.</p> <p>For cross-border matters within Europe, the guidelines of the European Dialogue govern our work relationships with employees.</p>		3																				
GRI 403: Occupational Health and Safety 2018																								
403: 3-3	Management of material topics	<p>The Code of Conduct for Business Partners addresses the baseline of our supplier safety management.</p> <p>Website: Code of Conduct for Business Partners Engagement for Occupational Safety For Employees along our entire Value Chain</p>		3																				
403-1	Occupational health and safety management system	<p>The foundations of our management system rest on internationally recognized standards such as ISO 45001 and the recommendations of the International Labour Organization (ILO). The scope of our Health & Safety management system covers every activity undertaken by a direct Beiersdorf employee as well as business partners' employees while on our company premises. Third-party manufacturing facilities or logistics services providers are not directly within our scope, as they are covered by our Code of Conduct for Business Partners.</p> <p>NFS: Occupational Health and Safety</p> <p>Website: Engagement for Occupational Safety</p>		3																				
403-2	Hazard identification, risk assessment, and incident investigation	<p>Globally, Beiersdorf has set overall requirements for identifying hazards for every activity, including non-routine and emergency ones. Each site is responsible for conducting its own risk assessments. Beiersdorf empowers every employee to take action when identifying an unsafe condition or at-risk behavior, and also provides clear guidance on how to avoid hazardous situations and resolve them immediately.</p> <p>Every major accident, high-risk or critical incident within Beiersdorf is reported and fully analyzed by a multifunctional team until the root cause and/or contributing factors have been identified and actions can be taken to improve and eliminate any chance of recurrence.</p> <p>The quality of the processes is ensured through the development of SHE (Safety Health Environment) managers enabling them to perform risk assessment and train other employees. These processes are audited by third parties and discussed internally in the safety reviews.</p> <p>The Code of Conduct and Safety Policy empower every employee to take action, remove themselves from hazardous work situations and report without any fear of consequences. Employees are also invited to use a system to report the cases via a software with an option to make an anonymous report if necessary. The management of health and safety at Beiersdorf determines the minimum expectations, and sites are able to build on these requirements.</p> <p>NFS: Occupational Health and Safety</p> <p>Website: Engagement for Occupational Safety</p>																						
403-3	Occupational health services	<p>Health-related hazards are part of every risk assessment at our production centers. Beiersdorf also actively maintains its GOOD FOR ME program, which focuses on employee well-being as well as workforce social and medical topics.</p> <p>NFS: Employees</p>																						

Disclosure	GRI Standard Information	Reference	SDG	UNGC
403-4	Worker participation, consultation, and communication on occupational health and safety	<p>At Beiersdorf, we encourage the active participation of every employee by not only reporting risk behaviors or conditions but also providing input to the overall management system and continuous improvement cycle. Based on their local requirements, our production centers establish different councils; one of their objectives is to represent employees' needs regarding health and safety and to support Beiersdorf in continuously promoting a healthier and safer workplace.</p> <p>As an organization, we not only encourage the involvement of committees but of every employee who can positively contribute to our ongoing health and safety journey. The active contribution comes from reporting of unsafe conditions, hazards, and even at-risk behaviors.</p>		
403-5	Worker training on occupational health and safety	<p>On a needs basis, every company site provides training sessions to its employees regarding health and safety management as well as hazard recognition and awareness. There are also specific trainings depending on their local needs to address focus topics for improvement needs.</p>		
403-6	Promotion of worker health	<p>The Beiersdorf Core Value of Care and our Sustainability Agenda CARE BEYOND SKIN enable us to be proactive in offering different initiatives according to the main needs of a specific site.</p> <p>NFS: Employees</p>		
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<p>As part of our strategy, we strive to mitigate any occupational hazard to our employees, including hazards likely to impact business relationships. We adapt quickly based on our continuous improvement process and the Health & Safety Management System. As it is stated by our policy through Beiersdorf main commitments.</p>		
403-8	Workers covered by an occupational health and safety management system	<p>Beiersdorf has an internal management system, which is defined based on the internationally recognized standard ISO 45001. The system covers all of our factories. In 2023, it covered 5,086 direct Beiersdorf employees and an additional 1,272 supervised contractor workers.</p> <p>In 2023, we did not conduct any internal audits on those sites, as a majority of them have been audited recently by external third parties during the previous year.</p>	 	
403-9	Work-related injuries	<p>Beiersdorf calculates its Accident Frequency Rate based on 1,000,000 hours worked. The accidents included in the calculation are Lost Time Accidents (> 1 day) involving any Beiersdorf employee or contractor-supervised worker. Non-directly supervised contractors' workers are excluded from this calculation, but those are reported and analyzed in the same way as the cases mentioned above.</p> <p>High-consequence injuries are those that result in a fatality or an irreversible injury (such as severed limbs) or have the potential to become one of either. There were no high consequence injuries at our Beiersdorf production centers in 2023.</p>	 	
403-10	Work-related ill health	<p>Illnesses are not reported separately and do not have a dedicated KPI at Beiersdorf. They are incorporated into Accident Frequency Rate if included in the main categories of incidents.</p>		
GRI 404: Training and Education 2016				
404-2	Programs for upgrading employee skills and transition assistance programs	<p>At Beiersdorf, we see ourselves as a learning organization. This means that continuous learning and development is embedded in the culture and practices of the entire organization. This approach emphasizes learning as a continuous process that is not restricted to formal training programs but also includes informal learning opportunities. As a result, we try to create individual learning experiences - learning at any time and any place in the flow of work - in order to support our employees in continuous development but also to grow as a company.</p> <p>In 2023, we published new learning content to all employees such as e-learning programs for digital upskilling, sustainability and behavior shift within our Learning Management Platform "COMPASS Learning". Additionally, the Sales Academy as frontrunner offered learning plans based on the Sales Competency Model on our recently launched Learning Experience Platform "SKILLCARE". HR employees also benefit from the new skills-first approach and tailor-made learning plans to meet HR's business needs. Our virtual learning offering from "LinkedIn Learning" including existing curated pathways on diversity & inclusion and resilience as well as all courses from "COMPASS Learning" have been integrated into "SKILLCARE".</p> <p>In 2024, we will move on to establish a global learning ecosystem. We plan to launch "SKILLCARE" in further functions and regions based on their business requirements.</p>		6

Disclosure	GRI Standard Information	Reference	SDG	UNGC
404-3	Percentage of employees receiving regular performance and career development reviews	Beiersdorf has clear processes for reviewing performance and development. Each employee identifies annual priorities with their manager and also receives performance feedback after the year-end. In the course of the development and potential review process, all employees reflect on their strengths and development areas, including a review of their learning agility. This prepares them for a development conversation with their manager, after which a development plan is prepared. The focus to-date has been on achieving a development plan for every employee (measured by a target of 100% development plans in place). In 2024, the focus is on the quality of development plans to ensure that our employees have defined relevant and concrete actions for their development. To support all employees and leaders to have meaningful development conversations, we launched a leader and employee guide and provided dedicated trainings for the Global HR Community, People leaders and employees.	  	6
GRI 405: Diversity and Equal Opportunity 2016				
405: 3-3	Management of material topics	NFS: Employees		6
405-1	Diversity of governance bodies and employees	In 2023, our Executive Board comprises 57% men and 43% women. Our Supervisory Board comprises 58% men and 42% women. Website: Diversity & Inclusion	 	6
405-2	Ratio of basic salary and remuneration of women to men	An important objective of our compensation policy is to ensure a consistent and fair salary policy, taking into account individual performance, on the one hand, and the business requirements of the company, on the other. We use the full range of the relevant market and review salaries on an annual basis. We have analyzed the salaries of the workforce internally and do not observe any gender differences. Marginal differences (+/-5% of target salary between women and men) are due to understandable factors, such as differences in service times.		
GRI 406: Non-Discrimination 2016				
406: 3-3	Management of material topics	NFS: Employees Human Rights Compliance		6
406-1	Incidents of discrimination and corrective actions taken	Under our strong commitment to diversity we do not tolerate any form of discrimination, whether due to gender, age, physical appearance or origin. This antidiscrimination principle is firmly established in our company-wide Human Resources policy and Employee Code of Conduct. Possible individual cases of discrimination are investigated with the utmost rigor and if substantiated, rapid countermeasures are taken. However, global figures are not available. In 2023, there were no incidents of discrimination at our Hamburg headquarters.	 	6
GRI 407: Freedom of Association and Collective Bargaining 2016				
407: 3-3	Management of material topics	NFS: Human Rights Website: Fulfilling our Responsibility in the Supply Chain Our Human Rights Engagement Code of Conduct for Employees Code of Conduct for Business Partners Human Rights Policy Measures German Supply Chain Due Diligence Act Supply Chain Due Diligence Training Offering for Business Partners		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	NFS: Human Rights Website: Human Rights Policy Fulfilling our Responsibility in the Supply Chain Our Human Rights Engagement Code of Conduct for Employees Code of Conduct for Business Partners Measures German Supply Chain Due Diligence Act Supply Chain Due Diligence Training Offering for Business Partners		2, 3
GRI 408: Child Labor 2016				
408: 3-3	Management of material topics	NFS: Human Rights Website: Human Rights Policy Fulfilling our Responsibility in the Supply Chain Our Human Rights Engagement Code of Conduct for Business Partners Code of Conduct for Employees Measures German Supply Chain Due Diligence Act Supply Chain Due Diligence Training Offering for Business Partners		5
408-1	Operations and suppliers at significant risk for incidents of child labor	NFS: Human Rights Website: Human Rights Policy Fulfilling our Responsibility in the Supply Chain Our Human Rights Engagement Code of Conduct for Business Partners Code of Conduct for Employees Measures German Supply Chain Due Diligence Act Supply Chain Due Diligence Training Offering for Business Partners		5
GRI 409: Forced or Compulsory Labor 2016				
409: 3-3	Management of material topics	NFS: Human Rights Website: Human Rights Policy Fulfilling our Responsibility in the Supply Chain Our Human Rights Engagement Code of Conduct for Business Partners Code of Conduct for Employees Measures German Supply Chain Due Diligence Act Supply Chain Due Diligence Training Offering for Business Partners		4

Disclosure	GRI Standard Information	Reference	SDG	UNGC
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	NFS: Human Rights Website: Human Rights Policy Fulfilling our Responsibility in the Supply Chain Our Human Rights Engagement Code of Conduct for Business Partners Code of Conduct for Employees Measures German Supply Chain Due Diligence Act Supply Chain Due Diligence Training Offering for Business Partners		4
GRI 413: Local Communities 2016				
413: 3-3	Management of material topics	NFS: Community Engagement Sustainable Land Use Website: Sustainable Land Use		
413-1	Operations with local community engagement, impact assessments, and development programs	NFS: Community Engagement Sustainable Land Use		
GRI 414: Supplier Social Assessment 2016				
414: 3-3	Management of material topics	NFS: Human Rights Website: Human Rights Policy Fulfilling our Responsibility in the Supply Chain Our Human Rights Engagement Code of Conduct for Employees Code of Conduct for Business Partners Measures German Supply Chain Due Diligence Act Supply Chain Due Diligence Training Offering for Business Partners		2
414-1	New suppliers that were screened using social criteria	100% of new business partners with an annual business volume of more than 50,000 Euro mandatorily have to sign our Code of Conduct for Business Partners and therefore confirm that they uphold high standards regarding environmental protection. NFS: Human Rights Website: Human Rights Policy Fulfilling our Responsibility in the Supply Chain Code of Conduct for Business Partners	 	2
414-2	Negative social impacts in the supply chain and actions taken	All business partners with an annual business volume of more than 50,000 Euro mandatorily have to sign our Code of Conduct for Business Partners and therefore confirm that they uphold high social standards. The Responsible Sourcing team additionally analyzes our more than 21,000 direct suppliers to determine whether or not more in-depth risk screening is needed. In 2023, we identified 161 high-risk suppliers as having significant actual and potential negative social impacts. In 2023, there were no cases of termination of a supplier relationship due to a major breach of our Code of Conduct for Business Partners. NFS: Human Rights Website: Fulfilling our Responsibility in the Supply Chain Our Human Rights Engagement Human Rights Policy Code of Conduct for Business Partners Measures German Supply Chain Due Diligence Act Supply Chain Due Diligence Training Offering for Business Partners	 	2
GRI 416: Customer Health and Safety 2016				
416: 3-3	Management of material topics	NFS: Product Safety		
416-1	Assessment of the health and safety impacts of product and service categories	100% of our finished cosmetic products must obtain approval for release by product safety experts. NFS: Product Safety		
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	In 2023, Beiersdorf initiated the precautionary recall of one deodorant product (1 lot) from the Taiwan market with regards to a potential accidental increase of impurity levels (benzene) in a raw material (1 lot) used by our contract manufacturer due to variability in analytical methods. Measures are being implemented to avoid potential for defects from this variability in analytical methods.		
GRI 417: Marketing and Labeling 2016				
417: 3-3	Management of material topics	Consumer and customer satisfaction is the basis of our business success. Consumers in all our markets around the world can reach us via various communication channels such as social media, e-mail, and telephone hotlines. We use an active network of Consumer Interaction Managers to guarantee compliance with our uniform high-quality standards regarding consumer contact in their markets. In addition, we evaluate worldwide complaints centrally, analyze their causes, and implement optimization measures. NFS: Product Safety		
417-1	Requirements for product and service information and labeling	We comply with all legal regulations regarding necessary product and service information. NFS: Product Safety		

Disclosure	GRI Standard Information	Reference	SDG	UNGC
417-2	Incidents of non-compliance concerning product and service information and labeling	We did not face any non-compliance incidents in this area. We therefore interpret this as a positive indicator that our preventive measures are effective.		
417-3	Incidents of non-compliance concerning marketing communications	We did not face any non-compliance incidents in this area.		
GRI 418: Customer Privacy 2016				
418: 3-3	Management of material topics	Consumers, employees, and business partners need to trust in our company. Privacy principles represent the expectations of these stakeholders. We have set up a comprehensive Data Protection Management System across the EU to ensure and demonstrate compliance with the General Data Protection Regulation (GDPR). NFS: Compliance Website: Our Core Values Compliance		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	For confidentiality reasons we do not provide any information on potential data protection incidents.		

Legend

- AR = Beiersdorf Annual Report 2023
- GJ = Gigajoules
- kgCO₂e = Kilograms of CO₂ equivalent
- MJ = Megajoules
- NFS = Beiersdorf Non-financial Statement 2023 (as part of the Annual Report)
- PCs = Production Centers
- SDG = Sustainable Development Goals
- tCO₂e = Metric tons of CO₂ equivalent
- TCFD = Task Force on Climate-related Financial Disclosures
- UNGC = United Nations Global Compact

BEIERSDORF AG

Corporate Sustainability

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