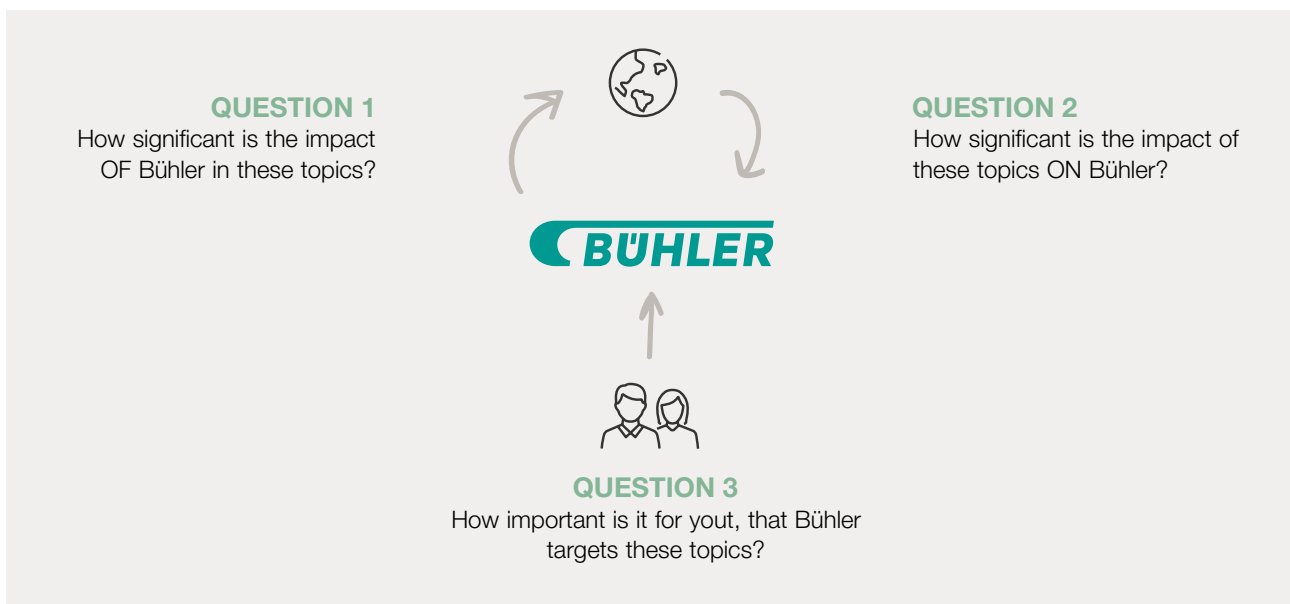# A STAKEHOLDER PERSPECTIVE

Providing the overall guidance of Bühler's sustainability strategy, the materiality assessment was conducted in 2020 by bringing together key stakeholders of the company. Bühler will regularly reevaluate the topics for its materiality based on the stakeholders' perspective.

The Bühler sustainability team asked internal and external stakeholders to share their perspective on the company's biggest impact areas. Balancing the needs of economy, humanity, and nature, 48 topics were predefined, using the materiality assessment topics based on the GRI standard and as well strongly individualizing them to fit Bühler's business. The goal was to lower the risks of blind spots and increase global reach, therefore customers, various business areas and functions, partners from NGOs, and academia were all considered.

These three questions guided through each topic:

QUESTION 1
How significant is the impact OF Bühler in these topics?

QUESTION 2
How significant is the impact of these topics ON Bühler?

QUESTION 3
How important is it for yout, that Bühler targets these topics?

Topic list

ECONOMY

1 Identifying and addressing the **financial risks and opportunities** associated with environmental, social, and governance issues, for example eradication of hunger, climate change, discrimination in a workplace or elimination of poverty.

2 **Leading the way** toward sustainable environmental, social, and governance business practices, in partnership with customers

3 **Designing solutions** (services, equipment, business models and digital products) considering aspects of humanity, nature and economy, thus increase the positive impacts of both Bühler and its customers

4 **Transparently communicating company performance** (including non-financial reporting) through selected significant indicators

5 **Addressing customer concerns** related to sustainability in the markets Bühler serve

6 Investment in and support for collaborative **ecosystems and infrastructure**, leading to innovation and sustainable business operations

7 Employing r**esponsible sourcing practices,** including supplier screening to determine how sustainable supplier practices are; requesting that suppliers assess and report the environmental, economic, and social impacts of their business operations and products ncluding non-financial reporting) through selected significant indicators

8 **Stopping business** with suppliers that are non-compliant with Bühler's ethical standards and values (Supplier Code of Conduct) ng) through selected significant indicators

9 **Tracking corruption risks and incidents** of corruption in operations. Assessing these risks and preventing them.

10 **Preventing anti-competitive behaviour** through awareness, training and monitoring.

11 Empowerment of employees and partners to **identify and report in confidential manner non-compliance behaviour** and unethical business practice sing these risks and preventing them.

A STAKEHOLDER PERSPECTIVE

NATURE

12 Measuring and reducing energy consumption within the organization (headquarters electricity use, manufacturing process energy use, etc.)

13 Assessing and reducing energy consumption within the customer's value chain (energy used during the operation of Bühler machines)

14 Setting targets and working toward reducing energy consumption by setting up structured management practices and by implementing specific measures

15 Having a full overview of **transport modes and distances** for both people (business travel) and goods

16 Measuring and reducing **water use** (by source and quantity) **at Bühler sites**

17 Assessing and reducing **water use** (by source and quantity) through water-saving solutions in **the customer's value chain**

18 Setting targets and working toward reducing water consumption by setting up structured management practices and by implementing specific measures

19 Identifying and reducing significant impacts of **operations, solutions, and the entire value chain on biodiversity** (the variety and abundance of life)

20 Collaborating with various stakeholders such as academia and non-profit organizations **to support restorative practices e.g. reforestation, soil health improvement and wetland preservation**

21 Measuring and reducing **greenhouse gas emissions at Bühler sites**, lowering global warming and climate change contributions

22 Assessing and reducing **greenhouse gas emissions in the value chains of both Bühler and its customers**, lowering global warming and climate change contributions

23 Setting targets and working toward reducing greenhouse gas emissions by setting up structured management practices and by implementing specific measures

24 Become a CO2 neutral company

25 Measuring, preventing and reducing **waste at Bühler sites**

26 Assessing, preventing and reducing **waste** and utilizing all products' side-streams **in the customers's value chains of Bühler's customers**

27 Setting targets and working toward reducing waste by setting up structured management practices and by implementing specific measures

28 Assessing and reducing plastic pollution of the environment on land and in oceans

29 Acknowledging, recording, and actively managing **non-compliance incidents with international and local environmental laws and regulations**

30 Taking corrective actions in response to negative environmental impacts that occur in the supply chain

31 Considering **animal welfare** in the animal food value chain

32 Assessing and providing **solutions for alternatives to the meat and dairy**

HUMANITY

33 Assessing and managing a purpose-driven and shared values-based company environment

34 Providing **employee benefits contributing to people's well-being**

35 Assessing the health and safety of employees through tracking established KPIs

36 Providing high quality solutions that follow best practices for supporting the **health and safety of customers**

37 Providing opportunities **for employees** to develop further by joining various types of **trainings and education programs**

38 Providing opportunities **for customers** to develop further by joining various types **of trainings and education programs**

39 Sharing knowledge gained with both employees and partners on how to shift towards more sustainable practices and reduce negative impacts

40 Having a **diverse management and employee base**

41 Ensuring **equal and fair payment** independent of gender, race, or religion

42 Zero tolerance toward **discrimination**

43 Zero tolerance toward **human rights violations**, including child and forced labour, in Bühler's value chain

44 Insisting on the **right to form unions** within the Bühler supply chain

45 Enabling Bühler and its partners to improve supply chain **data and process transparency**

46 Recognizing and addressing **incidents of non-compliance** with laws and regulations in social, environmental, and economic areas
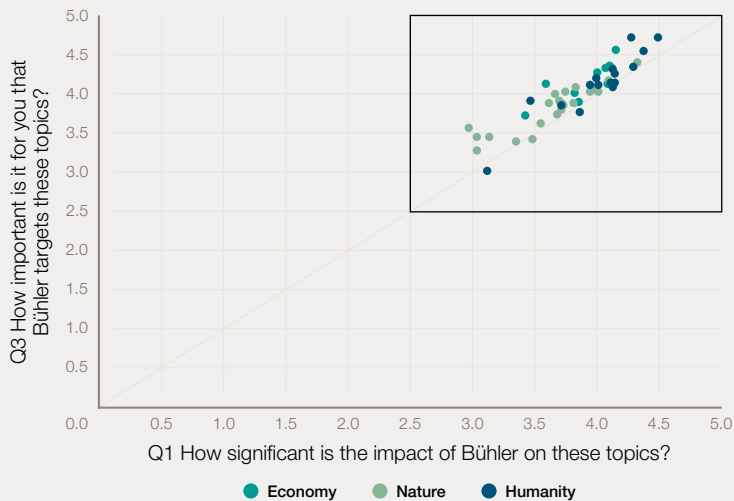
47 Enable access to **safe, affordable, nutritious and healthy foods**

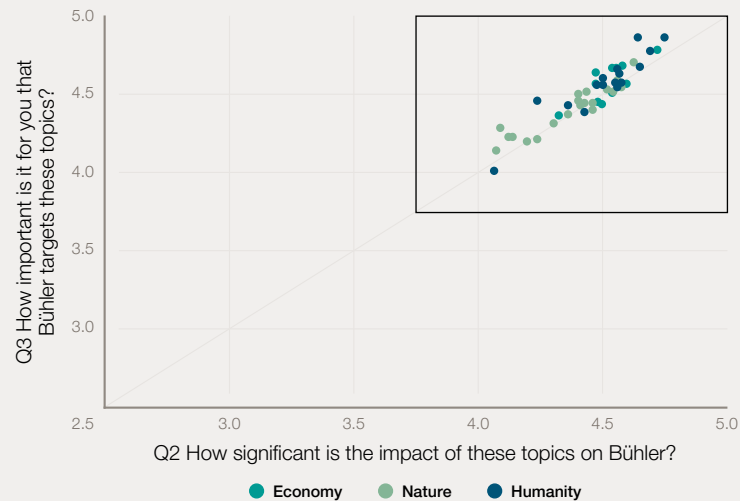**48** Enable access to **sustainable mobility and living**

A STAKEHOLDER PERSPECTIVE

Stakeholders were able to rank each topic and each question from 1 (low importance) to 5 (high importance) and the answers ranged from 2,5 to 5 as demonstrated on the graph.

Impacts OF Bühler and perception of all stakeholders

Q3 How important is it for you that Bühler targets these topics?

Q1 How significant is the impact of Bühler on these topics?

● Economy ● Nature ● Humanity

Impacts ON Bühler and perception of all stakeholders

Q3 How important is it for you that Bühler targets these topics?

Q2 How significant is the impact of these topics on Bühler?

● Economy ● Nature ● Humanity

To give you first an overview of the top ranked topics, you can find here the overview.

THE TOP 4 FOR ECONOMY:

1. Assessment of corruption risks and incidents in operations
2. Designing sustainable solutions
3. Ethical non-compliance reporting
4. Addressing customers' concerns related to sustainability

THE TOP 4 FOR NATURE:

1. Energy consumption reduction within the value chain
2. Reducing greenhouse gas emissions in the value chain
3. Waste reduction within the value chain
4. Water usage reduction within the value chain

THE TOP 3 FOR HUMANITY

(number 4 was here different on the questions 1 and 2, so we just take the top 3)

1. Zero tolerance towards discrimination
2. Zero tolerance towards human rights violations
3. Ensuring equal and fair payment

A STAKEHOLDER PERSPECTIVE

Let's have a closer look on the details.
The following diagramms show the question 1 and 3 in relation and the question 2 and 3 in relation. On the first glance, you can see:

- Ranking is consistently higher for humanity topics, then economy and only then nature
- Stakeholders on average judge the topics to be important for themselves personally, but they do not think the impacts of Bühler on these topics is as high

QUESTION 1
How significant is the impact OF Bühler in these topics?
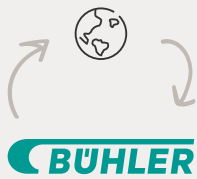
QUESTION 2
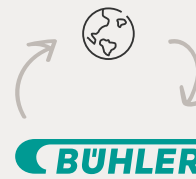How significant is the impact of these topics ON Bühler?

BÜHLER

QUESTION 3
How important is it for yout, that Bühler targets these topics?

QUESTION 1
How significant is the impact OF Bühler in these topics?

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BÜHLER

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Impacts OF Bühler and perception of all stakeholders

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Impacts ON Bühler and perception of all stakeholders

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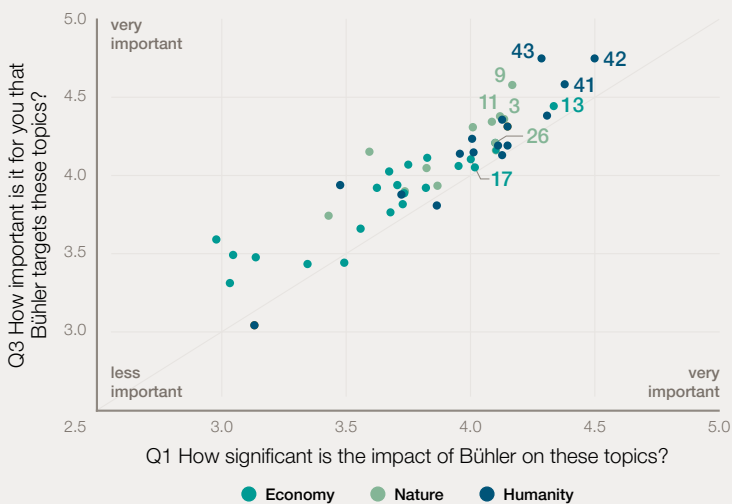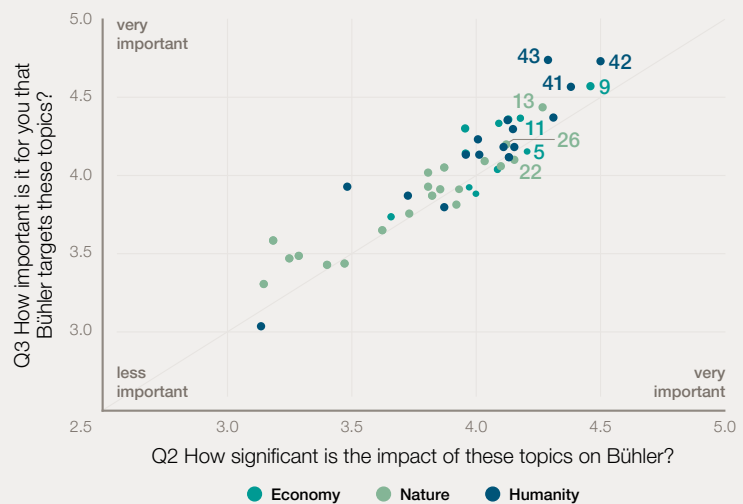
The in depth analysis was based on the following focus area
- Impacts on Bühler versus of Bühler – in depth comparison on answers on each question in a bar diagram
- Detailed analysis of internal and external stakeholder perspectives
- Detailed analysis per functional role
- Detailed analysis per region

- Review how many external stakeholders were involved in the Networking Days 2019
- Review of comments
- Based on the results of the survey, we have renewed and adjusted our action areas for 2021 to 2025 and have set new KPIs. The in-depth analysis was helpful to reflect on the communication and will guide the communication improvements in the upcoming year.