

GRI Report 2008

In 2007, Geberit once again demonstrated that above average economic success, environmentally friendly actions and social balance are not conflicting concepts. The company wishes to maintain its top position in the field of sustainability and thus to continue to be a role model for the industry in future. A dialog with all interest groups helps recognize trends and requirements in the markets of tomorrow at an early stage. Sustainable entrepreneurship is an important strategic goal that is actively implemented, from research and product development activities through customer relationship management, staff management and production to social commitment. The initiatives in terms of sustainability have a positive effect not least on Geberit's innovative activities, for example in the development of watersaving, hygienic, noise insulated and durable products. The result is that Geberit can proliferate and differentiate itself to a greater extent in established markets while, in the markets of the future such as China, it positions itself as a provider of choice from the very beginning. For further information summing up Geberit's sustainability track record in 2007, refer to the Geberit Annual Report 2007 (pages 27-35).

With its continuous reporting on sustainability topics, Geberit wants to highlight its role as a sustainability leader. Every three years, the company publishes a comprehensive sustainability report. The Sustainability Report 2007, published in May of 2007, discussed extensively how Geberit understands sustainability and what the company's performance was in that respect in the period 2004 to 2006. This report is based on the most current G3 guidelines of the Global Reporting Initiative (GRI; see www.globalreporting.org). The sustainability report together with a detailed GRI Report, also published in May 2007, fulfill the requirements of the GRI G3 Application Level A. This was checked and confirmed by GRI.

The present GRI Report 2008 complements the Sustainability Report 2007 with regard to indicators not covered in that report, and presents current data and extensive information on the business year 2007. The present document discusses the company profile and the performance indicators according to the GRI guidelines in detail. Correspondingly, numerous references to the Sustainability Report 2007 are made. The document closes with an appendix on GRI Application Levels.

In cases of references made to the Sustainability Report 2007 and the Annual Report 2007, the information given in the respective report is binding. The GRI Report 2008 is published in German and English. The German version is binding.

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Detailed description of GRI indicators

PROFILE

1. Strategy and Analysis

1.1 Statement from the CEO about the relevance of sustainability to the organization and its strategy

In the Sustainability Report 2007, pages 2-3, CEO Albert M. Baehny outlines the strategic priorities, key themes and trends pertaining to the topic of sustainability. Moreover, Geberit's long-term performance record in this area is expounded - as well as the challenges that lie ahead.

"Geberit has shown that economic success, acting in an environmentally friendly manner and social balance are not a contradiction in terms"

Albert M. Baehny, Chief Executive Officer (CEO).

1.2 Description of key impacts, risks and opportunities (impacts of the organization on sustainability and stakeholders, and impacts of sustainability trends on long-term prospects and financial performance of the organization)

A detailed account is given, in the Sustainability Report 2007, pages 8-11, as to why sustainability has amounted to a central theme for Geberit since 1990. Geberit's sustainability strategy and the objectives derived thereof (see Sustainability Report 2007, page 9) are based on global trends such as the ever increasing consumption of water, the attainment of high standards of hygiene, as well as the United Nations millennium goals on sustainable development. The issue of water is of paramount importance: up until 2006, over 4,500 million cubic meters of water have been saved through the implementation of Geberit products. Innovative, watersaving product systems, combined with outstanding hygiene attributes, amount to a long-standing tradition at Geberit. A continual improvement of the environmental performance at each of the production sites is a priority for Geberit. Sustainable and profitable growth remains a primary business objective. Hence, a high level of customer satisfaction and loyalty is deemed as crucial as attractive development opportunities for Geberit's over 5,000 employees.

2. Organizational Profile

2.1 Name of the organization

Geberit Group.

2.2 Primary brands, products, and/or services

Sustainability Report 2007, pages 5, 6-7. Geberit offers customers high-quality system solutions for applications in private residential building and in public buildings. The systems are used in both renovation projects as well as in new buildings. A broad range of products is offered within the two product areas sanitary and piping systems. This ranges from installation systems, concealed and exposed cisterns, including WC and urinal flushing systems as well as lavatory taps and traps, through to supply and building drainage systems.

2.3 Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures

Sustainability Report 2007, pages 4-5 and 45; also refer to the Annual Report 2007, pages 14-15 and 109 (for changes rendered to the reporting entity, see 2.9 below).

2.4 Location of organization's headquarters

The Geberit Group headquarters are situated in Rapperswil-Jona, Switzerland.

2.5 Countries where the organization operates

Sustainability Report 2007, pages 4 and 24; also refer to the Annual Report 2007, page 109. Geberit has own representatives in around 40 countries. The company has 16 specialized production locations in seven different countries close to the most important sales markets (for changes rendered to the reporting entity, see 2.9 below).

2.6 Nature of ownership and legal form

Annual Report 2007, page 46. Geberit AG, the holding company of the Geberit Group, is a public company subject to Swiss legislation.

2.7 Markets served

Annual Report 2007, page 21. Geberit products are sold in 114 countries worldwide.

2.8 Scale of the reporting organization

The market capitalization of the Geberit Group was MCHF 6,176 at year-end 2007. The 2007 turnover of MCHF 2,486.8 was generated by products within the "Sanitary Systems" and "Piping Systems" product area, which altogether weighed 161,632 metric tons as packaged goods. Geberit Group engaged a total of 5,344 employees at the end of 2007.

2.9 Significant changes during the reporting period regarding size, structure or ownership

Annual Report 2007, page 36.

- Effective as of July 1, 2007, the Geberit Group sold its entire PVC piping business in the United Kingdom. Hence 16, instead of 17 production sites remain.
- On January 10, 2007, the Group purchased all shares in Associated Material Supplies (Proprietary) Limited, South Africa (AMS Ltd.).

2.10 Awards received in the reporting period

Sustainability Report 2007, pages 15 and 27.

Further distinctions received in 2007 are:

- The innovative bathtub drain "PushControl" combines various novel product features benefiting both technical fitters and end-users alike. The formal recognition of bathtub drain PushControl by way of the "iF product design award 2008" bears witness to the fact that optimized technical features may be successfully merged with optical design excellence.
- The Milwaukee based Geberit production plant in the USA was awarded recognition for its exemplary implementation of environmental protection measures by the designated water authorities. Geberit's involvement has contributed significantly to upholding water purity in Lake Michigan.
- In 2007 the Construction News Magazine, Britain's largest and foremost building journal, accorded Geberit an award for "Green Building" at the renown Hurlington Club in London. Due to Geberit's environmentally friendly production processes in particular, Geberit received the title "Green Supplier of the Year".
- In 2007, Geberit China was acknowledged, by way of a recognition certificate for corporations exhibiting outstanding business performance for the year 2006.

3. Report Parameters

REPORT PROFILE

3.1 Reporting Period

Sustainability Report 2007, page 47.

The Sustainability Report 2007 covers the period 2004 to 2006 and is complemented by this GRI Report 2008 which includes indicators not dealt with previously and furthermore features current data for the year 2007. As a rule, the information is based on a three-year period or on the situation as of the end of the period under review, i.e. 31.12.2007, as regards values for a specific point in time (inventory values) or on the financial year 2007 as far as annually determined values are concerned (cumulative values). In cases where individual information is based on other periods, this is stated explicitly.

3.2 Date of most recent previous report

Up to now two sustainability reports have been published: 2004 and 2007, whereby this GRI Report 2008 complements the latter.

3.3 Reporting cycle

Sustainability Report 2007, page 47.

A fully-fledged sustainability report is issued every three years. The next comprehensive report will be released in 2010. GRI Reports, such as this one, are published on an annual basis, together with the Annual Report.

3.4 Contact point for questions regarding the report or its contents

Sustainability Report 2007, back cover, as well as the introduction part of this document.

REPORT SCOPE AND BOUNDARY

3.5 Process for defining report content

Sustainability Report 2007, page 47.

The "Guideline on Defining Report Content" and associated principles were applied as stringently as possible throughout the compilation process of the report. The development of criteria for materiality and selection of priorities for reporting have been based on Geberit's experience of many years with respect to sustainability topics, complemented by comprehensive dialogues with stakeholders.

3.6 Boundary of the report

Sustainability Report 2007, page 47.

The report concerns the entire Geberit Group. If only part of the company is meant as an example or as a result of the availability of data, this is clearly indicated.

3.7 Specific limitations on the scope or boundary of the report, if any

Sustainability Report 2007, page 47.

All relevant economic, environmental or social effects of the company based on the GRI guidelines have been discussed in so far as corresponding information was available.

3.8 Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations.

For comparison purposes refer to the Sustainability Report 2007, page 47.

Refer to points 2.9 and 3.11 for changes in the corporate structure and resultant implications.

3.9 Data measurement techniques and bases for calculation (explain decisions to substantially diverge from GRI Indicator Protocols)

Sustainability Report 2007, page 47.

The GRI-G3 guidelines and calculation directives were applied wherever data availability made this possible.

3.10 Explanation of reasons for and effects of any restatements of information provided in earlier reports

Sustainability Report 2007, page 47.

As in the case of the Sustainability Report 2007 as well as the corresponding GRI Report, this GRI Report 2008 is also based on the G3 version of GRI that came into effect in October 2006. In some instances the calculation method for a given indicator has been extended to accommodate more developed approaches. In each case this is explicitly stated and disclosed as a restatement.

3.11 Significant changes from previous reporting periods in scope, boundary, or measurement methods applied in the reports

Sustainability Report 2007, page 47.

Purchases and sales have altered the corporate structure (also see 2.9) thereby resulting in changes that lightly impact comparability. In some instances the calculation method - as well as data base - for a given indicator has been extended to accommodate more developed approaches. In each case this is explicitly stated and disclosed as a restatement.

GRI CONTENT INDEX

3.12 Table identifying location of Standard Disclosures in the report

Sustainability Report 2007, page 46; as well as this detailed GRI Report 2008 which is in accordance with the GRI-G3 contents index.

ASSURANCE

3.13 Policy and current practice with regard to seeking external assurance for the report

No external assurance was obtained for the stated GRI information. Instead, internal auditing standards were drawn on wherever appropriate.

4. Governance, Commitments, and Engagement

GOVERNANCE

4.1 Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.

Sustainability Report 2007, pages 44-45; as well as the Annual Report 2007, pages 49-54.

As per 31.12.2007, the Board of Directors was comprised of six members. The internal organizational structure is based on the "Organization Regulation of the Board of Directors of Geberit AG." The corresponding regulation is available at www.geberit.com under Infoservice/Downloads/Corporate Governance. The Board of Directors has formed two committees. The Personnel Committee prepares proposals concerning human resources decisions, remuneration models as well as concerning the annual remuneration of the Board of Directors and Group Management, and submits these to the full Board of Directors. The committee is made up of three members of the Board of Directors, with the Vice Chairman as Chairman. The Audit Committee is the uppermost supervision body for internal and external audits, and monitors financial reporting. All members of the Board of Directors belong to this committee. The Vice Chairman is the Chairman of the Committee.

4.2 Indicate whether the Chair of the highest governance body is also an executive officer

This is not the case - also refer to the Sustainability Report 2007, pages 44-45 as well as the Annual Report 2007, pages 49-56.

4.3 For organizations that have a unitary board structure state the number of members of the highest governance body that are independent and/or non-executive members.

Sustainability Report 2007, page 44-45; also refer to the Annual Report 2006, pages 49-56.

The Board of Directors is made up of six members, none of which is involved in operative management.

4.4 Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.

Sustainability Report 2007 page 45; also refer to the Annual Report 2006, pages 58-59.

There is no employee representation at board level.

4.5 Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance).

Sustainability Report 2007, pages 44-45; also refer to the Annual Report 2007, pages 57-58 and 118-120.

The remuneration of the Board of Directors is paid in the form of shares and set out in transparent form in the Annual Report. In order to encourage a long-term orientation of decisions of the Board of Directors, these shares are blocked for two years. The Board of Directors receives a discount on the share price dependent on the success of the company. This discount corresponds to that of the employees within the framework of the employee programs.

4.6 Processes in place for the highest governance body to ensure conflicts of interest are avoided.

Sustainability Report 2007, page 44.

There are no cross interests – i.e. reciprocal seats on boards of directors.

4.7 Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organization's strategy on economic, environmental, and social topics.

There is no formal procedure in place for determining the qualifications of members of the board with respect to environmental and social matters. Between 1995 and 2004, Randolph Hanslin, a member of the board of directors lead, as a member of top management at Geberit, a corporate domain that also entailed corporate level responsibility for quality and environment.

4.8 Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation.

Sustainability Report 2007, pages 3, 9, 23, 35; also refer to www.geberit.com, under Info Service/Downloads:

- The Geberit Compass – vision, mission and values
- Geberit Code of Conduct
- Geberit Supplier Code of Conduct
- Geberit Environmental principles

4.9 Procedures of the highest governance body for overseeing the organization's identification and management of economic, environmental, and social performance.

There is no formal procedure or specified time intervals regulating board meetings with respect to sustainability matters. However, the ongoing success of Geberit is based on the long-term perspective pursued by the board, exhibiting a clear-cut environmental track record and solid sustainability related performance.

4.10 Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.

There is no formal procedure for evaluating the board's performance with respect to sustainability matters.

COMMITMENTS TO EXTERNAL INITIATIVES

4.11 Explanation of whether and how the precautionary approach or principle is addressed by the organization.

Article 15 of the so-called "Rio Principles" introduced the precautionary principle. Geberit's environmental management is based on, amongst other factors, the precautionary principle. This is anchored in Geberit's environmental principles.

4.12 Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.

Sustainability Report 2007, pages 10-11.
Through the voluntary application of the standards of the Global Reporting Initiative (GRI) in the present GRI Report 2008, Geberit is making a contribution towards transparency and comparability in reporting on sustainability. Geberit is currently not a formal member of the United Nations Global Compact; nevertheless, it orients itself towards the objectives of this charter and already meets its requirements to a fundamental extent. It is foreseen that Geberit will join the UN Global Compact in the latter half of 2008.

4.13 Memberships in associations (such as industry associations) and/or national/international advocacy organizations

Sustainability Report 2007, page 10.

Geberit is involved in various associations and organizations that make a contribution towards sustainability. Substantial commitments in the period under review were:

- Involvement in the öbu Association (Swiss Association for Environmentally Conscious Management)
- Member of Transparency, an international organization for the world-wide combating of corruption
- A seat on the "Health, Safety and Environment" working group of TEPPFA (The European Plastics Pipes and Fittings Association)

STAKEHOLDER ENGAGEMENT

4.14 List of stakeholder groups engaged by the organization.

Sustainability Report 2007, page 10; also refer to 4.16 below.

4.15 Basis for identification and selection of stakeholders with whom to engage.

Sustainability Report 2007, page 10.

In the context of the introduction of ISO 14001 (environmental management system), a stakeholder analysis is performed at all production sites. Depending on the particular situation, requirements by stakeholders are captured in stakeholder dialogues. Geberit then clarifies its goals for its relations with the stakeholder group, and determines conflict potentials or chances. As a matter of principle, Geberit pursues a cooperative approach, in order to further discuss and develop possible measures together with affected stakeholder groups.

4.16 Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.

Sustainability Report 2007, pages 10, 18, 20.

Geberit maintains a close dialog with stakeholders of particular relevance for the work of Geberit or fundamental for the success of the company. Feedback from these discussions flows into the sustainability strategy. Contacts in the course of daily dealings with various partners offer the best opportunity for dialog. Additionally, for example, customer surveys have been carried out on a country level, thus making it possible to determine the precise training requirements. Surveys amongst employees have resulted in new ideas for management discussions in order to determine development opportunities even more effectively. Initial discussions with new suppliers have provided additional points of reference for the collaboration in environmental and social matters. And the

continuous exchange of information with non-profit-making organizations and associations has revealed new options for social commitments in line with the Geberit culture. The rule applicable for the exchange of information with all partners is that communication is committed to the motto “clear and true”.

4.17 Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.

Sustainability Report 2007, pages 10, 18, 20; also refer to the description under 4.16 above.

MANAGEMENT APPROACH AND PERFORMANCE INDICATORS

5. Economic

Disclosure on Management Approach (DMA-EC): Sustainability Report 2007, pages 13-14.

A decisive factor in the success of Geberit so far is a clear strategy, combined with resolute and consistent implementation. The strategy with the four elements set out below forms the basis for future success:

1. Focus on plumbing technology
2. Commitment to innovation
3. Selective geographic expansion
4. Continuous optimization of business processes

ASPECT: ECONOMIC PERFORMANCE

EC1 Direct economic value generated and distributed

Sustainability Report 2007, page 15.

(in CHF million)	2007	2006	2005
Direct economic value added			
Sales	2,486.8	2,183.5	1,922.9
Operating result (EBIT)	553.8	482.2	366.9
Economic values passed on			
Operating expenses, net excluding personnel expenses	1,082.7	924.2	854.8
Personnel expenses	467.4	442.3	418.5
Wages and salaries	359.2	343.5	322.5
Pension contributions	18.3	17.2	19.6
Other social benefits	64.0	62.0	58.9
Other personnel expenses	25.9	19.6	17.5
Payments to providers of capital	172.1	116.2	107.5
Dividends	159.0	101.5	90.3
Interest	13.1	14.7	17.2
Taxes (income taxes paid)	126.5	123.1	80.6
Social commitments (contributions and donations)	2.0	1.9	5.0
Retained economic values			
Investments in property, plant and equipment	103.5	81.3	79.5
Divestments of property, plant and equipment	13.6	2.6	6.3
Repurchase of shares	0.0	179.0	0.0

EC2 Financial implications and other risks and opportunities for the organization's activities due to climate change.

Sustainability Report 2007, pages 8-11.

Climate change impacts the availability of water resources on a worldwide scale. Water is altogether becoming an ever more precious commodity. Thanks to its active contribution to water conservation in plumbing, Geberit understands the topic of climate change as a central factor influencing the further development of the company. A quantitative assessment of financial consequences of climate change for Geberit is not available to date.

EC3 Coverage of the organization's defined benefit plan obligations.

Comprehensive information on occupational pension schemes can be found in the Annual Report 2007, pages 77 and 91-94 (Note 16: Retirement benefit plans).

EC4 Significant financial assistance received from government.

According to all underlying data, no significant financial contributions from the public domain were made to the Geberit Group during the given reporting period.

ASPECT: MARKET PRESENCE

EC5 Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation. (Additional)

Sustainability Report 2007, page 25.
Geberit pays salaries in line with the market and observes corresponding local conditions as well as legislation. Moreover, Geberit attaches great importance to ensuring appropriate qualifications with respect to a defined position during the staff selection process. Accordingly, typically no employees fall into the minimum wage bracket.

EC6 Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operations.

Sustainability Report 2007, page 38.
Taking into account all aspects relevant to procurement (guidelines defined in the Geberit Group procurement handbook), there are no explicit directives pertaining to purchasing from regional suppliers.

EC7 Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.

Neither Geberit's personnel policy nor recruiting practices foresees any preferential treatment with respect to the local population.

ASPECT: INDIRECT ECONOMIC IMPACTS

EC8 Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.

Sustainability Report 2007, pages 21 and 41-42 and Annual Report 2007, page 35.

The following is of significance:

- The Geberit vision lays down that a sustainable improvement in the quality of people's lives should be achieved with innovative solutions in sanitary technology.
- The UN millennium target of global access to clean drinking water and basic sanitary facilities constitutes an important guideline for the social commitment.
- In aid projects, Geberit focuses on making a contribution towards the long-term improvement of water supplies.
- In the year under review, Geberit made total donations and contributions of CHF 2.0 million (prior year CHF 1.9 million).
- As part of the promotion of sustained innovation, Geberit is supporting the building of the new Monte-Rosa hut in the middle of the high alpine Swiss mountains.

EC9 Understanding and describing significant indirect economic impacts, including the extent of impacts. (Additional)

Sustainability Report 2007, pages 8-11, 41-42.

6. Environmental

Disclosure on Management Approach (DMA-EN):

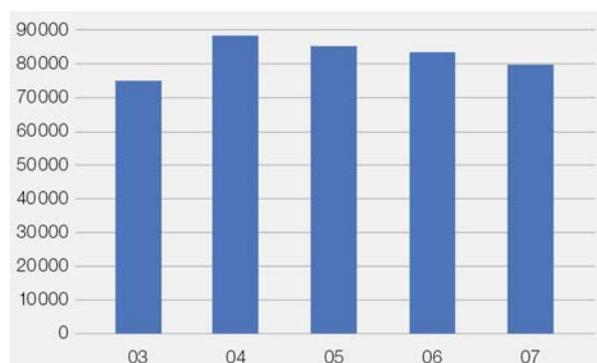
Sustainability Report 2007, pages 8-11, 29-32, 35-38.

In its Code of Conduct, Geberit acknowledges its leading role as an environmentally conscious company which has already been committed to careful handling of energy and natural resources for many years. Measures in various areas and forward-looking dealings contribute to reducing water shortages and the global CO₂ problem.

The annual compilation of a corporate ecobalance has been entrenched in Geberit's environmental strategy since 1991. Data for all 17 production sites world-wide were measured and calculated for the reporting year 2007. These correspond to 80% of the gross value added. Current inventory data (Ecoinvent 2.0) were used as the basis for assessment, and the current Swiss ecobalance method based on the principle of ecological scarcity (version 2006) was applied.

Development of environmental impact 2003-2007

The environmental impact is stated in eco-points



ASPECT: MATERIALS

EN1 Materials used by weight or volume.

Sustainability Report 2007, page 37; for packaging materials deployed – refer to EN27.

Consumption of materials [t]	2007	2006	2005
Raw materials - plastics	55,691	56,340	65,764
Raw materials - metal	32,464	31,919	22,315
Other raw materials	1,047	1,016	1,238
Semi-finished products	30,364	29,619	24,631
Finished products	42,066	36,017	33,125
Total	161,632	154,911	147,073

Restatement: Caused by a correction of erroneous material categories and material weights in the data base, the values for 2005 and 2006 are

changed, in particular in the categories “raw materials – metal” and “finished products.”

EN2 Percentage of materials used that are recycled input materials.

External sources:

In the case of all externally procured metals (the most significant portions), the share of recycled materials is relatively high. The relevant data stems from the product ecobalance calculation undertaken for all Geberit supply pipes for buildings.

Raw materials: metal	Quantity consumed in 2007 [t]	Recycled materials [%]
C-Steel	4,291	40
Stainless steel	1,244	87
Steel	23,345	40
Aluminium	3,074	25
Copper	454	50
Total	32,408	

Calculation projections show that 41% or 13,132 metric tons of all raw material metal purchases amounts to recycled materials.

Restatement: Caused by a correction of erroneous material categories and material weights in the data base, the quantity consumed and therefore the quantity of recycled materials are reduced compared to 2006.

Internal sources:

With the raw material plastic, mainly internally recycled material accrues, which is either ground directly on site, or off-site at a decentralized mill, and which is re-introduced into the process. The recycled proportion varies in accordance with the applied production process: 40% in the case of blow moulding; 15% for injection moulding of fittings; and 3% in the case of pipe extrusion.

ASPECT: ENERGY

EN3 Direct energy consumption by primary energy source

Sustainability Report 2007, page 36.

With respect to energy, Geberit is a pure consumer. There is no production or vending of energy.

In accordance with GRI specifications, we herewith additionally render the energy consumption figures uniformly in the unit TJ.

Restatement: The data for 2005 and 2006 had to be slightly adjusted, as flaws in the data collection at the plants were corrected.

Direct energy consumption per category [TJ]	2007	2006	2005
Electricity	399	408	405
Heating oil extra light	8.6	9.1	17.0
Natural Gas	138	151	149
Fuels	39	43	47
Total	584	611	618

To facilitate comparison, the same data in also commonly used energy units:

Direct energy consumption per category	2007	2006	2005
Electricity [GWh]	110.8	113.3	112.5
Heating oil extra light [t]	201	212	398
Natural Gas [m3]	3,782,384	4,158,011	4,092,600
Gasoline [l]	213,246	304,986	401,578
Diesel [l]	837,248	835,122	871,457

EN4 Indirect energy consumption by primary energy source

The conversion to primary energy carrier equivalents was realized on the basis of eco-inventory data sourced from Ecoinvent (2006).

Indirect energy consumption [TJ]	2007	2006	2005
Electricity	1,176	1,203	1,195
Heating oil extra light	11.1	11.7	21.9
Natural gas	165	182	179
Fuels (gasoline, diesel)	51	56	61
Total	1,403	1,452	1,456

Restatement: The data for 2005 and 2006 had to be slightly adjusted, as flaws in the data collection at the plants were corrected.

EN5 Energy saved due to conservation and efficiency improvements. (Additional)

Sustainability Report, page 36.

In addition to insulation of buildings, important measures include increasing the efficiency of the production facilities, optimizing cooling systems by using natural ambient cooling (free-cooling), making better use of waste heat (heat recovery) and using compressed air carefully.

In the context of the corporate ecobalance, the energy saved due to improvements of energy efficiency can be calculated by energy source ex post. A breakdown of the energy savings in conjunction with measures taken is not available.

Energy saved [TJ]	2007	2006	2005
Electricity	13.5	39.6	18.1
Combustibles	14.4	21.3	4.5
Fuels	4.1	7.7	4.3
Total	32.1	68.7	26.9

Restatement: The data for 2005 and 2006 had to be slightly adjusted, as flaws in the data collection at the plants were corrected.

EN6 Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives. (Additional)

Sustainability Report 2007, pages 8-11, 29-32; see also discussion under EN26.

The eco-design analysis in product development makes it standard practice to use materials that are as environmentally friendly and energy efficient as possible.

EN7 Initiatives to reduce indirect energy consumption and reductions achieved. (Additional)

- Use of energy intensive materials: In the context of eco-design analysis, pertinent aspects of material selection and savings are taken into consideration in product development (cf. Sustainability Report 2007, page 30).
- Business travel: Travel with company car is covered by EN3. To reduce consumption, local reduction initiatives are pursued (e.g.: Eco-drive courses). In the context of the CO₂-strategy, a fuel reduction path for new cars has been defined (see also EN18).
- No data is available regarding employees commuting to work.

ASPECT: WATER

EN8 Total water withdrawal per source

Sustainability Report 2007, page 37.

Geberit primarily uses fresh water and some rain water.

Fresh water usage per source [m ³]	2007	2006	2005
Fresh water	155,115	216,372	229,009
Rain water	12,195	8,930	20,226

Targeted saving measures allowed reducing water consumption in 2007 significantly, by 28.3% compared to the previous year corresponding to 61,257 cubic meters.

Restatement: Fresh water consumption 2006 has been corrected slightly compared to the previous reporting, as flaws in the data collection at the plants were corrected.

EN9 Water sources significantly affected by withdrawal of water. (Additional)

The water consumption at Geberit production sites did not lead to any significant encumbrance of any water sources as per GRI criteria.

EN10 Percentage and total volume of water recycled and reused. (Additional)

No cumulative values are available for the Geberit Group. As per the example of the manufacturing facility at Givisiez (cf. Sustainability Report 2007, page 37) it was ascertained that the recycled proportion of the water found in the autoclaves amounts to 70% of the total process-related water usage.

ASPECT: BIODIVERSITY

EN11 Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.

This indicator is not relevant in the case of Geberit. Activities typically undertaken at the Geberit production sites, as well as the resultant products and services pose no threat to conservation sanctuaries or areas with high biodiversity.

EN12 Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.

Refer to EN11.

EN13 Habitats protected or restored. (Additional)

Refer to EN11.

EN14 Strategies, current actions, and future plans for managing impacts on biodiversity. (Additional)

Refer to EN11.

EN15 Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk. (Additional)

Refer to EN11.

ASPECT: EMISSIONS, EFFLUENTS, AND WASTE

EN16 Total direct and indirect greenhouse gas emissions by weight.

Sustainability Report 2007, page 36.

Within the annual compilation of the corporate ecobalance, now also the CO₂-emissions are calculated. Direct emissions from the combustion of combustibles and fuels as well as indirect emissions resulting from electricity supply are included in the calculation. Parallel to the development of the corporate and product ecobalance, cumulative CO₂-emissions all the way up to the well are considered. Regarding electricity supply, the continental mix for Europe, the USA and China was used for the calculation. Six lead substances (CO₂ fossil, CH₄, N₂O, HFC, PFC and SF₆) were used according to the Kyoto Protocol and presented as an aggregate parameter (CO₂-eq. or simply CO₂). The calculation was based on the latest eco-inventory data by Ecoinvent (version 2.0). All production sites were included in the balance calculation, which covers 80% of the total added value.

CO ₂ -emissions [t]	2007	2006	2005
Electricity	63,855	65,035	64,676
Combustibles	10,527	11,510	12,025
Fuels	4,189	4,599	5,097
Total	78,570	81,144	81,798

EN17 Other relevant indirect greenhouse gas emissions by weight.

Other relevant greenhouse gas emissions occur at Geberit primarily in relation to external logistics and work related air travel by employees. No data are currently available for these two aspects. A system of key performance indicators for logistics currently under development shall make further information available in the future.

EN18 Initiatives to reduce greenhouse gas emissions and reductions achieved. (Additional)

Sustainability Report 2007, page 36.

For targeted controlling and reduction of CO₂-emissions, Geberit has developed an extensive CO₂-strategy. Until 2009, relative CO₂-emissions (metric tons CO₂ per TCHF gross value added) shall be reduced by 15% in total compared to 2006.

Relative CO ₂ -emissions [t CO ₂ / TCHF]	2007	2006	2005
Electricity	0.075	0.077	0.085
Combustibles	0.012	0.014	0.016
Fuels	0.005	0.005	0.007
Total	0.092	0.096	0.108

The measures to implement this goal are based on the three pillars of „energy savings“, “increasing energy efficiency”, and “targeted increase of the proportion of renewable energy carriers.” For controlling and planning energy consumption amounts, a master plan energy was developed for the largest plants. This shows preemptively how energy consumption and CO₂-emissions develop. In Switzerland, Geberit collaborates with the Business Energy Agency and has received corresponding CO₂-certificates.

The proportion of electricity from renewable sources shall be increased by 5% every three years. For 2008, it is planned to source 6 GWh eco-electricity of the quality nature made Basic and Star. Regarding combustibles, appropriate solutions are explored to increasingly use renewable energy carriers. Regarding fuels, a reduction path for the consumption of new cars has been defined. Every three years, relative fuel consumption shall decrease by 10%. In addition, alternative fuels like natural gas and bio ethanol are used.

A comprehensive awareness raising campaign for Geberit employees with regard to energy is planned to start in fall 2008.

EN19 Emissions of ozone-depleting substances by weight

Based on the corporate ecobalance of the Geberit Group, emissions of ozone-depleting substances, NO_x, SO₂, as well as NMVOC (non-methane volatile organic compounds) and particulates can be calculated. The emissions are computed using the Dutch ecobalance method Ecoindicator 95, and include all direct and indirect emissions from the consumption of electricity (UCTE-Mix for all sites), combustibles and fuels, disposal of waste and waste water, as well as process emissions (solvents).

Ozone depleting potential [kg]	2007	2006	2005
CFC ₁₁ equivalents	39.8	41.5	46.7

EN20 NO_x, SO_x, and other significant air emissions

Calculation also refer to EN19 above. Besides NO_x and SO₂, Geberit also considers NMVOC and particle emissions as relevant, and therefore tracks them in the corporate ecobalance.

Air emissions [t]	2007	2006	2005
NO _x	119.7	124.2	127.4
SO ₂	347.5	356.7	356.1
NMVOC	139.6	148.2	158.2
Dust (PM10)	43.2	44.3	44.1

EN21 Total water discharge by quality and destination

Sustainability Report 2007, page 37.

In 2007 around 129,006 cubic meters (prior year 190,069 cubic meters) sewage was accrued. The amount of water discharge was thus significantly reduced. 61% (prior year 54%) amounts to domestic sewage that is piped directly to the waste water treatment plant. 10% (prior year 8%) amounts to domestic sewage that is pre-treated and channeled to an on-site discharge system. The remaining 29% (prior year 38%) amounts to sewage of sundry quality that is pre-treated and transmitted to a waste water treatment plant.

Restatement: The amount of waste water for 2006 has been corrected slightly compared to the previous reporting, as flaws in the data collection at the plants were corrected.

EN22 Total weight of waste by type and disposal method.

Sustainability Report 2007, page 37.

81.6% of the 13,382 metric tons total waste in 2007 flowed either directly or indirectly into the recycling processes. Nevertheless waste remains Geberit's second largest source for environmental pollution. Future orientated measures focus on extending the separation of waste and the further reduction of residual material landfills as well as hazardous waste.

Waste [t]	2007	2006	2005
Incineration	648	779	675
Incineration of hazardous waste	133	218	173
Recycling of hazardous waste	1,706	1,447	1,312
Inert waste landfill	614	523	314
Mixed waste landfill	1,071	1,315	1,494
Recycling	9,210	7,716	7,635
Total	13,382	11,998	11,604

EN23 Total number and volume of significant spills.

No incidents transpired at 16 sites during the reporting period. One occurrence concerned the location Langenfeld where a leakage of cleaning agent occurred in 2007. The damage was readily reversed with no negative impacts for the environment. Subsequently training measures were realized on site, resulting in an improved handling of dangerous substances at this location.

EN24 Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally. (Additional)

The amount of hazardous waste that was either recycled or disposed of at a hazardous waste incineration plant is depicted under EN22. At Geberit, all waste is collected and sorted by licensed waste disposers. There is no further data to permit a breakdown between imported and exported hazardous waste per destination point.

EN25 Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff. (Additional)

This indicator is not relevant for Geberit as no bodies of water are impacted subject to extensive water discharges or conduits at Geberit.

ASPECT: PRODUCTS AND SERVICES

EN26 Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation

Sustainability Report 2007, pages 8-11, 29-32. Sustainability driven initiatives positively impact Geberit's capacity for innovation, for instance in the development of more durable products that lead to greater water savings, more hygiene and less noise. Concrete examples in the current reporting period include:

- The extension of the concealed cistern product range with models requiring lower water flow rates (4.5/3 liters instead of 6/3 liters), which results in a further reduction in water consumption.
- Encouraging the replacement business for flushing mechanisms within ceramic cisterns. This leads to fewer leakages, and in turn, less water wastage.
- The introduction of the new electronically regulated sensor-controlled lavatory tap - HyTronic - which reduces overall water consumption.
- A reduction of the Zinc coating thickness for all GIS-profiles.
- The introduction of the hygiene flush as well as a hygiene filter.

EN27 Percentage of products sold and their packaging materials that are reclaimed by category.

In terms of products handling, electrical equipment is accepted for collection and professional disposal. Furthermore, in select markets (Germany, Switzerland), sections of compound drinking water pipes (Mepla) are also accepted for disposal purposes. The exact amount is not known, but is estimated at several metric tons company-wide. In 2007 approximately 12,800 metric tons of packaging material were used, whereby around 30% was gathered and recycled by contracting partners financed by Geberit. The rest is disposed and recycled in accordance with country-specific norms.

ASPECT: COMPLIANCE

EN28 Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.

As per a recent survey of all production sites, there were no legal cases involving environmental issues in 2007, nor any allegations of standards or agreements not being met. No fines were levied.

ASPECT: TRANSPORT

EN29 Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce. (Additional)

Sustainability Report 2007, pages 37 and 38. For fuel related energy consumption due to employee transportation, also refer to EN3 and EN7. Emissions are covered by EN16, EN19 and EN20. With respect to goods logistics, Geberit does not have an own fleet, but works with external logistics services providers instead. The majority of all transports are undertaken by truck. The main transportation legs occur 83% of the time on roads and the remaining 17% by way of railway. Due to the new distribution strategy, a further bundling of distribution lots is possible via a central warehouse delivery in Pfullendorf. With this, many small delivery lots can be packaged into larger delivery bundles, and delivery routes and transport performance can be further improved. In addition, in 2008 and 2009 the proportion of deliveries by rail shall be further increased. Priority measures for reducing the environmental impacts from logistics are the partial use of bio diesel, driver training for efficient driving behavior, avoidance of empty mailage via cyclic routes, and a more intense use of combined road/rail traffic. A system of key performance indicators for logistics currently under development shall make further information available in the future.

ASPECT: OVERALL**EN30 Total environmental protection expenditures and investments by type. (Additional)**

Costs relating to environmental protection and preventative ecological management practices amounted to approx. CHF 1.5 million in 2007. This was expended on external consulting and training; external certification; employee related expenditure on general environmental management activities. Waste disposal costs amounted to approx. CHF 0.9 million in 2007. Further data relating to emissions treatment and refurbishment costs is not available.

7. Social: Labor Practices and Decent Work**Disclosure on Management Approach (DMA-LA):** Sustainability Report 2007, pages 8-11 and 23-27.

The employees play an extremely important role in determining how customers and the interested public perceive Geberit. They should represent the Geberit values in an authentic and convincing manner. This requires detailed understanding of which values are important, how they have developed, what they mean and where they should lead Geberit in future. These themes were taken up within the project «Living Geberit» and discussed intensively with the employees at workshops all around the world (see pages 40 to 45 of the Annual Report 2007).

Acting on their own responsibility by all employees constitutes a fundamental pillar of the Geberit corporate culture. To this end, the new Code of Conduct was introduced in September 2007. It reflects the views and ethical values of Geberit on sensitive subjects such as discrimination, workplace bullying or conflicts of interest. The Code forms the guidelines for entrepreneurial actions and employee conduct, and offers the possibility of speaking to defined, local contact persons in confidence in the event of suspicion or conflict.

ASPECT: EMPLOYMENT**LA1 Total workforce by employment type, employment contract, and region**

Sustainability Report 2007, pages 4, 23-25.

As of the end of 2007, the Geberit Group employed a workforce of 5,344 worldwide, an increase of 75 employees or 1.4% compared to the end of the prior year. The new sales company in South Africa as well as increased capacity at the plants in China and in Lichtenstein (DE) contributed to this rise. This increase was partially offset by staff reductions resulting from the sale of the PVC business in the United Kingdom and further optimization measures in production in the USA.

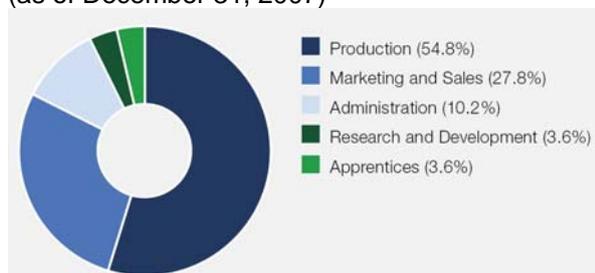
Data pertaining to 2007 – as of December 31, 2007

Employment type	Amount	Percentage
Total in full-time equivalent	5344	100%
Full-time	4915	92%
Part-time	428	8%
Terms of employment		
Total in full-time equivalent	5,344	100.0%
Open-ended	4,293	80.3%
Temporary	1,051	19.7%

Employees by countries (as of December 31, 2007)

	2007	Share in %	2006	Share in %
Germany	2,054	38	1,985	38
Switzerland	1,066	20	1,031	19
China	633	12	577	11
Austria	456	9	434	8
USA	253	5	281	5
Slovenia	200	4	186	4
Italy	100	2	97	2
United Kingdom	69	1	224	4
Others	513	9	454	9
Total	5,344	100	5,269	100

Employees by business processes (as of December 31, 2007)



In the breakdown of employees by business processes, the main increase took place in the marketing and sales area (from 26.3% to 27.8%). The percentage in research and development as well as apprentices rose slightly (from 3.4% to 3.6% in both cases). This was at the expense of administration (from 1.2% to 10.2%), but above all of production (from 55.7% to 54.8%) – the result of the sale of the UK production.

LA2 Total number and rate of employee turnover by age group, gender, and region.

Sustainability Report 2007, pages 26.

Geberit's business environment is becoming increasingly complex and is changing rapidly. This progression is clearly reflected by the fluctuation rate, that – despite a high level of employee contentment – lay at 13.8% at the financial end 2007 (incl. natural exits).

Data pertaining to 2007 – as of December 31, 2007

	Number of Employees
As per 31.12.2007	5,344
As per 31.12.2006	5,269
Difference	75
Entries (into the company)	1,148
Exits	1,072

LA3 Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations. (Additional)

Geberit essentially accords the same benefits to full-time and part-time employees alike. Staff engaged on a temporary basis, are partially excluded thereof. In providing employer benefits, Geberit also considers country-specific conventions.

ASPECT: LABOR / MANAGEMENT RELATIONS

LA4 Percentage of employees covered by collective bargaining agreements

In Switzerland, 85% of all employees are subject to collective employment agreements. In Germany 95% of all the staff are employed in terms of collective labor agreements. Collective labor agreements do not apply in the USA, Great Britain and China.

LA5 Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements

Sustainability Report 2007, page 26.

There are no formal regulations as to when and how often staff members are to be informed. In the event of larger structural changes, Geberit undertakes all necessary measure to involve employees at an early stage.

ASPECT: OCCUPATIONAL HEALTH AND SAFETY

LA6 Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs. (Additional)

Each manufacturing company engages a safety manager. Where appropriate and possible, this function is merged with that of the environmental protection manager, or the positions are organizationally closely aligned. No overall declaration regarding the representation of the workforce in work safety committees applies.

Generally, country-specific conventions are put into effect. All company employees are represented in the work safety committee (ASA) at Geberit's largest location in Pfullendorf (Germany). The ASA representation is realized by way of the workers' council.

LA7 Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region.

Sustainability Report 2007, page 25.

In 2007, the absenteeism rate was once again very low at 2.4% (prior year: 2.3%), with only 0.1% resulting from work accidents (prior year: 0.1%) and the remaining 2.3% (prior year: 2.2%) due to illness. The expected full-time-equivalent hour-count for 2007 amounted to 10,366,795. All in all, 184 work accidents occurred, whereby happily, none were fatal. The above statistics solely reflect occupational accidents that occurred on site or during business related travel.

LA8 Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases

Sustainability Report 2007, page 25.

At many sites, Geberit offers its employees the possibility of health precaution through various offerings and campaigns. This includes – for example – sport activities, anti-smoking training, massage services, nutrition and health advice as well as presentations on health related themes such as Diabetes. Moreover, Geberit's headquarters houses an internal social advisory service to assist employees in difficult situations (e.g.: stress, addiction, debt, partnership & family issues, and so forth) - by way of solution orientated counseling.

LA9 Health and safety topics covered in formal agreements with trade unions. (Additional)

Sustainability Report 2007, page 37

Geberit attaches great importance to superior health and safety standards for its employees. To this purpose, Geberit works closely with country-specific authorities and staff associations to determine the respective requirements. For example, at Geberit's largest location in Pfullendorf (Germany) special work safety themes were agreed upon with the IG BCE trade union.

On average, the employees attended about 15 hours of training and further education events in 2007 (prior year 14 hours). In addition, 190 apprentices (prior year 177 apprentices) received their training at Geberit.

LA11 Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings. (Additional)

Sustainability Report 2007, pages 24-26.

The competence and the high commitment of the employees are the basis for Geberit's success. For this reason, great importance is attached to dialog. Broadbased, quantitative surveys on commitment and satisfaction are carried out on a regular basis at long intervals - the last time in 2004. This enables a serious evaluation of the results and the implementation of corresponding measures in so far as these are advisable from the company's point of view. In 2007, a suggestion from the last survey was taken up – increased emphasis on the subjects of further training and job rotation within the Geberit Group. A program was developed which offers committed and motivated employees the possibility of spending several days taking a look at a different area within the company, of applying, via an internal project exchange, to spend between three and twelve months working on a department-spanning project, or of gaining international work experience through an assignment. These opportunities help the participants develop, and encourage the integration of the entire Geberit team beyond area and national boundaries. The program represents the start of a broad-based human resources marketing concept scheduled to be launched primarily in 2008. A very far reaching element of the dialog with the employees, implemented in the Group for the first time in this form in 2007, was the "Living Geberit" project. Around 3,000 employees from all over the world discussed the central corporate and brand values in 50 workshops and in 13 different languages. This produced a series of extremely practically oriented and important suggestions for improvement. The overall results of the project are currently being analyzed; the corresponding measures will then be discussed and implemented mainly in the local companies.

ASPECT: TRAINING AND EDUCATION

LA10 Average hours of training per year per employee by employee category.

Sustainability Report 2007, page 24.

LA12 Percentage of employees receiving regular performance and career development reviews. (Additional)

Sustainability Report 2007, page 24.

In everyday working life, the personal and professional development of each individual employee is encouraged in a variety of ways. This covers all areas of work, functions, and age groups. Opportunities for development are identified within the framework of half-yearly or annual appraisal interviews and objective agreement meetings. Subsequently, objectives and implementation measures are defined together with the supervisor.

ASPECT: DIVERSITY AND EQUAL OPPORTUNITY

LA13 Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity

Sustainability Report 2007, page 25.

The 2007 year-end percentage of women engaged at Geberit was 31% (prior year 30%), with 6% in upper management (prior year 5%).

Additional data currently available - as of December 31, 2007 - outlining the composition of upper management with respect to gender:

Management levels as per 31.12.2007

Group executives / leadership levels (LL) 1-4	2.7%
Senior management excl. Group executives	9.0%
Employees	88.3%
	100.0%

LA14 Ratio of basic salary of men to women by employee category

The preservation of the equality maxim is integral to Geberit's code of conduct. This includes a prohibition on employee discrimination based on gender. Fair and equal remuneration for both men and women is thus self-evident for Geberit. No detailed data is available.

8. Social: Human Rights

Disclosure on Management Approach (DMA-HR):

Sustainability Report 2007, page 9, 10, 23, 38.

Geberit launched a new internal Code of Conduct in 2007 and implemented a Code of Conduct for all suppliers in order to ensure high, global procurement standards. These instruments encourage commitment by the employees through a positive corporate culture, thus protecting the company to as great an extent as possible against damage. Both documents are available on the Geberit website www.geberit.com under Info Service / Downloads.

ASPECT: INVESTMENT AND PROCUREMENT PRACTICES

HR1 Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.

There are no substantial investment agreements that contain human rights clauses or that have undergone human rights screening. Agreements entered into with suppliers do uphold human rights clauses that are verified and that must thus be adhered to by all Geberit suppliers.

HR2 Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.

Sustainability Report 2007, page 38.

Long term cooperation, mutual commitment, sustainability and social responsibility are central themes to Geberit. Therefore, these are paid particular attention in the procurement of its raw materials, semifinished and finished products and services. All suppliers are expected to adhere to these principles. The purpose of the Supplier Code of Conduct (launched 2007) is to ensure that Geberit suppliers operate in accordance with internal (Geberit Code of Conduct) and external standards (internationally recognized standards on human rights, labor, environment and integrity). This code applies to all Geberit suppliers worldwide.

The observance of this Code will be an enforceable and enforced part of any agreement or contract between Geberit and its suppliers. This Code must be signed by all Geberit suppliers. The supplier must make the standards included in this code accessible to all his employees. Upon supplier's request, Geberit must make this Code available in the local language of the supplier. The supplier must maintain appropriate records to demonstrate compliance with the requirements of this code and must make these available to Geberit upon request at any time. Any non-compliance of the supplier with the provisions set forth herein is treated as a violation of substantial contractual obligations. If the supplier fails to correct

this non-compliance, Geberit will terminate the cooperation with immediate effect.

A key goal for 2008 is that all suppliers from countries with increased sustainability risk sign the new Code of Conduct. Since 2005, Geberit has introduced systematic risk management for suppliers that also assesses sustainability risks (including respect for human rights). This is imposed on all new suppliers and, periodically, on the 25 most important suppliers per product group.

HR3 Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained. (Additional)

Sustainability Report 2007, page 42.
The Code of Conduct (available in 14 languages) was sent electronically (PDF-format) to all employees with access to PCs. For further details, see indicator SO3.

ASPECT: NON-DISCRIMINATION

HR4 Total number of incidents of discrimination and actions taken.

According to an internal survey taken in February 2008, within the framework of employee and social reporting at all Geberit Group companies, no known cases of discrimination of any kind were raised for the reporting period 2007.

ASPECT: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

HR5 Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.

Employees are free in every respect to join trade unions, staff associations and similar organizations.

ASPECT: CHILD LABOR

HR6 Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.

Sustainability Report 2007, page 23.
Geberit is committed by its Code of Conduct to observe human rights. Child labor is categorically declined.

ASPECT: FORCED AND COMPULSORY LABOR

HR7 Operations identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of forced or compulsory labor.

Sustainability Report 2007, page 23.
Geberit is committed by its Code of Conduct to observe human rights. Forced or compulsory labor is categorically declined.

ASPECT: SECURITY PRACTICES

HR8 Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations. (Additional)

Given Geberit's worldwide operations, this matter is not relevant to date.

ASPECT: INDIGENOUS RIGHTS

HR9 Total number of incidents of violations involving rights of indigenous people and actions taken. (Additional)

Given Geberit's worldwide operations, this matter is not relevant to date.

9. Social: Society

Disclosure on Management Approach (DMA-SO):

Sustainability Report 2007, page 42.

For Geberit, high ethical standards are a matter of course. The Code of Conduct introduced in 2007 concretized the orientation framework for conduct with integrity in the social environment. Fair competition throughout the world is an important principle in this respect. Price agreements, other forms of cartels or other competition-distorting activities are rejected. As an active member of the international organization Transparency, Geberit is committed to high standards in combating corruption. Comprehensive internal training is provided on these guidelines and adherence checked by the internal audit department.

SO1 Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.

The potential for conflict with the local community and authorities at the various locations is considered very small. Within the framework of introducing ISO 14001 (environmental management systems) at all production sites, a detailed stakeholder analysis is being undertaken. This includes all relations to significant target groups - particularly local neighbors. Geberit maintains good relationships to adjacent residents and has appropriate measures in place including, for example, "Open House Day" events and engagement in local associations.

ASPECT: CORRUPTION

SO2 Percentage and total number of business units analyzed for risks related to corruption.

Sustainability Report 2007, page 42.

The propensity for corruption is taken into account when realizing an internal audit at all production as well as sales and distribution sites. In the event of the international organization Transparency assigning an increased corruption risk profile to a given country, the given Geberit group company is reviewed particularly stringently. This means that the internal audit routine officially addresses the topic of corruption and interviews are conducted accordingly. Likewise, internal audit serves as the primary point of placement for raised suspicions in this regard.

SO3 Percentage of employees trained in organization's anti-corruption policies and procedures.

Sustainability Report 2007, page 42.

In 2007 the Geberit Code of Conduct (available in 14 languages) was sent electronically (PDF-format)

to all employees with access to PCs. Employees without these facilities received a printed copy (in part, in the context of an information event). Moreover, complimentary communication and training measures are planned for 2008 with particular respect to bribery, mobbing, sexual harassment, and IT-misuse. These central themes are to be addressed with the help of especially construed video clips that are language neutral and thus fully cross-national in their application.

SO4 Actions taken in response to incidents of corruption.

Sustainability Report 2007, page 42.

According to an internal survey taken in February 2008, within the framework of employee and social reporting at all Geberit Group companies, no known cases of corruption of any kind were raised for the reporting period 2007.

ASPECT: PUBLIC POLICY

SO5 Public policy positions and participation in public policy development and lobbying.

Sustainability Report 2007, page 42.

Geberit makes no significant donations to parties or politicians, usually makes no political statements and does not involve itself in political lobbying.

SO6 Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country. (Additional).

Sustainability Report 2007, page 42.

All donations and related commitments are neutral from a party political point of view

ASPECT: ANTI-COMPETITIVE BEHAVIOR

SO7 Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes. (Additional)

Sustainability Report 2007, page 42.

On 28 March 2007 Geberit has received the so-called "Statement of Objections" from the European Community Commission issued in the antitrust case "Bathroom Fittings and Fixtures", which has been pending with the Commission since 2004. The proceedings' subject is alleged price agreements and the exchange of sensitive data among certain manufacturers of sanitary products in six European countries. The affected companies are manufacturers of taps and fittings, shower enclosures and sanitary ceramic, each for residential bathroom applications. Geberit has never been and still is not active on these product markets and does not form part of the core group of manufacturers affected by the Commission's investigations. Even incorrectly allocating single Geberit products to the investigated product markets, the turnover which

Geberit has generated with these products in the relevant time period is not material from a Group perspective. From Geberit's point of view the complaints raised against Geberit are not justified. Geberit expects that the pending proceedings will not significantly influence its financial situation or operating results. However, based on the currently available information, a reliable forecast as to the proceedings' outcome cannot be made yet. The Commission's decision is expected to be issued in first half of 2008.

ASPECT: COMPLIANCE

SO8 Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.

During 2007 there were no significant fines settlements with respect to legal provisions.

10. Social: Product Responsibility

Disclosure on Management Approach (DMA-PR): Sustainability Report 2007, pages 17-20 and pages 29-32.

Geberit strives towards the zero-error principle. On the basis of systematic analyses, measures and procedures are developed which are intended to exclude defects on a preventative basis. The company orients itself towards customer requirements, statutory regulations and standards. The objective is to exceed these time after time. All products pass through a defined process.

ASPECT: CUSTOMER HEALTH AND SAFETY

PR1 Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.

Sustainability Report 2007, page 18.

In terms of health and safety, Geberit products and services generally present minimal risks for customers. Geberit nevertheless pursues a preventative course of action within the framework of its comprehensive quality planning in order to secure and verify the health and safety requirements of all products from their inception during the development stage, through certification and production, to the point of their application. Within the scope of quality and safety management, FMEA (Failure Mode and Effects Analysis) is applied along with similar measures to ensure failure avoidance and augment the technical reliability of the products at large. With respect to the product development stage, the Ecodesign-approach comes to the fore to ascertain the optimum use of appropriate, as well as ecological, materials. In the case of dangerous aspects playing a role for a given product or its application, the Geberit editorial staff ensures that this is communicated to the customer appropriately.

PR2 Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes. (Additional)

Sustainability Report 2007, page 19.

Groupwide, there has never been any court judgment against Geberit involving contraventions of regulations on the health and safety of products and services, or product and service information.

ASPECT: PRODUCT AND SERVICE LABELING

PR3 Type of product and service information required by procedures,

The majority of all assembly instructions is non-verbal and entails detailed illustrations, thereby conveying the essential customer information. In the case of products that involve electricity, gas or dangerous substances, comprehensive descriptions regarding target audiences, required qualifications, usage, maintenance, safety, disposal as well as contents are given and are translated to all required market languages.

PR4 Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes. (Additional)

Sustainability Report 2007, page 19.
No significant fines have ever been imposed in connection with Geberit products and services or their use.

PR5 Practices related to customer satisfaction, including results of surveys measuring customer satisfaction. (Additional)

Sustainability Report 2007, pages 10 and 20.

ASPECT: MARKETING COMMUNICATIONS

PR6 Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.

Sustainability Report 2007, pages 17-20.
As per its business model, Geberit focuses on a partnership orientated approach to wholesalers, plumbers as well as planners, architects and builders. Throughout training and marketing activities with these customer groups, Geberit demonstrates honest and appropriate communication practices, and marketing campaigns are clarified with respect to legal compliancy if necessary. Geberit's exposure in mass marketing is very limited.

PR7 Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes. (Additional)

In the above-mentioned area, a single judicial caution was issued, calling for the omission of a specific advertising message. Geberit implemented the caution with immediate effect.

ASPECT: CUSTOMER PRIVACY

PR8 Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data. (Additional)

Sustainability Report 2007, page 19.
There are no known violations of customer data protection.

ASPECT: COMPLIANCE

PR9 Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.

Sustainability Report 2007, page 19.
No significant fines have ever been imposed in connection with Geberit products and services or their use.

GRI Application Level

Since October 2006, the new G3 version of the GRI guidelines has been in force. In order to allow for step-wise progress in a company's sustainability reporting, a graded system was created as shown in the graphic below. The Application Level A reached by Geberit calls for the most comprehensive coverage of all requirements. A-Level coverage necessitates that information be disclosed on all GRI guideline items. This includes the so-called „GRI Profile Disclosure“ (points 1.1 – 4.17), the Disclosures on Management Approach (DMA) as well as Performance Indicators regarding the aspects economics (EC), environment (EN), labor practices (LA), human rights (HR), society (SO), and product responsibility (PR).

Report Application Level		C	C+	B	B+	A	A+
Standard Disclosures	G3 Profile Disclosures <small>OUTPUT</small>	Report on: 1.1 2.1 - 2.10 3.1 - 3.8, 3.10 - 3.12 4.1 - 4.4, 4.14 - 4.15		Report on all criteria listed for Level C plus: 1.2 3.9, 3.13 4.5 - 4.13, 4.16 - 4.17		Same as requirement for Level B	
	G3 Management Approach Disclosures <small>OUTPUT</small>	Not Required	Report Externally Assured	Management Approach Disclosures for each Indicator Category	Report Externally Assured	Management Approach disclosed for each Indicator Category	Report Externally Assured
	G3 Performance Indicators & Sector Supplement Performance Indicators <small>OUTPUT</small>	Report on a minimum of 10 Performance Indicators, including at least one from each of: social, economic, and environment.		Report on a minimum of 20 Performance Indicators, at least one from each of: economic, environment, human rights, labor, society, product responsibility.		Report on each core G3 and Sector Supplement* indicator with due regard to the materiality Principle by either: a) reporting on the indicator or b) explaining the reason for its omission.	

*Sector supplement in final version

The Geberit Sustainability Report 2007 together with the GRI Report 2007 fulfill the GRI-G3 guidelines at the level "A-Level: GRI Checked." The following table shows the positioning of the Sustainability Report 2007 (A-Level rating / checked by GRI) in the context of all possible outcomes, commencing with 2002 version of the GRI guidelines (GRI G2), up until the graded system of the new GRI G3 standards (ranging from level "C" to an A-Level rating - with the categories: "self-declared", "third-party checked" or "checked by GRI").

		2002 In Accordance	C	C+	B	B+	A	A+
Mandatory	Self Declared			Report Externally Assured		Report Externally Assured		Report Externally Assured
	Third Party Checked			Report Externally Assured		Report Externally Assured		Report Externally Assured
Optional	GRI Checked							Report Externally Assured