

# Sustainability Report



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## PATIENT AND CUSTOMER FOCUSED

Everything we do is always with our patients  
and customers in mind and always with the  
**highest sense of urgency and priority.**



#beMedacta CULTURE

A KEY FOR SUSTAINABLE SUCCESS

● TRUST AND  
INTEGRITY

● EFFICIENT  
EXECUTION

● PATIENT AND  
CUSTOMER FOCUSED

● SUSTAINABLE  
INNOVATION

● TEAMWORK

# 1. Introduction: Our commitment to sustainability and note to methodology

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This part of the Report highlights our commitment to sustainability through our ongoing development of sustainability-related information. We seek to monitor this development, which started as a journey aimed at defining a long-term strategy as well as our way of being and doing business. This has allowed us to express ourselves at our best and to create sustainable value. This section of the report has been prepared with reference to the GRI framework – the world's most recognized tool for organizations to communicate and demonstrate accountability for their impacts on the environment, the economy, and people.

At Medacta, we are committed to supporting a model that combines economic sustainability with generating social and environmental value; this approach relies on ethical and sustainable actions outlined in our Caring for the Environment and Caring for the Community chapters. By emphasizing innovation, we continuously aim to provide better solutions to improve patient outcomes and enhance healthcare system sustainability, as detailed in our Caring for Patients chapter. None of our achievements would have been possible without the full commitment and engagement of our employees: we work to support their personal and professional well-being while prioritizing their safety, as explained in our Caring for People chapter.

We present data on our impacts across the specified topics, which are integral to our strategic targets (Chapter 1.6).

This Report complies with the applicable elements of article 964 of the Swiss Code of Obligations (hereinafter "art. 964"), governing the disclosure/communication of non-financial information, including the Swiss Ordinance on Climate Disclosures. In compliance with current regulations and our commitment to transparency, we began reporting in accordance with the Global Reporting Initiative (GRI) framework in 2023. Furthermore, in 2024, we implemented the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). The EU Corporate Sustainability Reporting Directive (CSRD) is not currently applicable to Medacta. However, we are continuously monitoring the compliance requirements and all relevant regulations.

The Report presents information with respect to human rights, anti-corruption, and bribery, also highlighting a description of due diligence and measures taken to implement the policies related to internal guidelines or strategies of Medacta regarding these topics.

Information contained in the Report includes the parent company Medacta Group SA and all its consolidated companies on a line-by-line basis. Data, unless otherwise indicated, are presented on a consolidated basis. Data and information presented in the Report refer to the period between 1 January 2025 and 31 December 2025.

## 1.1 Reporting and Application of the Reporting Standard Process

The Report was drawn up in accordance with art. 964 and with reference to the Sustainability Reporting Standards published by the Global Reporting Initiative (GRI), currently in force. The GRI Table, indicating the standards and the respective indicators applied, can be found in Annex, Chapter 7.

The Report was prepared based on a structured reporting process that included: the involvement of corporate facilities/ departments that contributed to the identification and evaluation of the respective topics, as well as significant projects/ initiatives to be described in the document, and the collection, consolidation, and validation of quantitative data, each insofar as its own area of purview.

The content of the Report has been supplemented, as warranted, by other information contained in the current Annual Report and on the company website, which can be consulted by following the specific references.

The Sustainability Report is available on the company website at: [sustainability.medacta.com](https://sustainability.medacta.com)

The Investor Relations department is the point of contact for any questions about the report ([investor.relations@medacta.ch](mailto:investor.relations@medacta.ch)).

This Report edition has not been subjected to external assurance.

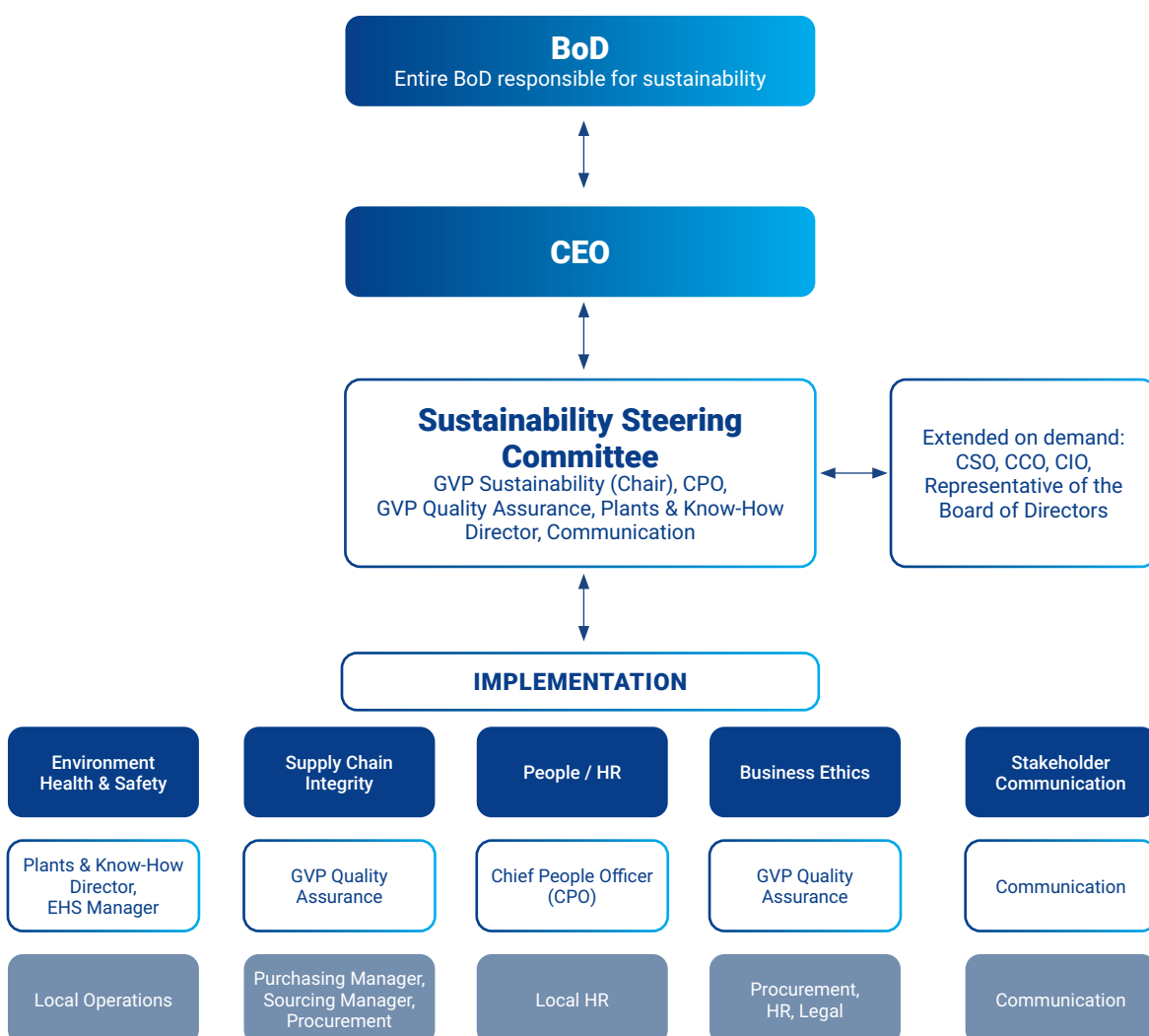
## 1.2 Our Sustainability Governance

Medacta has a clear governance structure as to the management and reporting of sustainability.

At Board level, the entire Board of Directors has the responsibility to oversee Medacta's corporate sustainability, which includes the definition of the strategy, governance, approval of key sustainability targets, and approval of the sustainability report. The sustainability topics discussed at the Board of Directors meetings are included in the agendas of the Board meetings.

At Corporate level, the Sustainability Steering Committee is responsible for the definition, oversight and management of all sustainability-related initiatives. The Sustainability Steering Committee is chaired by the Group Vice President of Sustainability and Investor & Media Relations and is furthermore composed of the Chief People Officer, the Group Vice President Quality Assurance, the Plants & Know-How Director, and Communication. Each member has a specific responsibility within the Group's sustainability governance structure. The Sustainability Steering Committee meets regularly to review performance and initiatives, and to share updates and knowledge.

The Group Vice President Sustainability and Investor & Media Relations reports to the CEO on and to the Board of Directors on operational and strategic and governance sustainability topics, respectively.



### 1.3 Sustainable Development Goals (SDGs)

Continuous improvement lies at the core of our organizational ethos, where we are dedicated to refining our activities in alignment with corporate responsibility and the globally recognized Sustainable Development Goals (SDGs) set by the United Nations. These SDGs represent a blueprint for a more sustainable future, embracing topics ranging from health and education to economic growth, environmental sustainability, climate action, and much more.

Our commitment to these goals is manifested in our sustainability approach, with a particular focus on contributing to SDGs 3 (Good Health and Well-Being), 4 (Quality Education), 7 (Affordable and Clean Energy), 8 (Decent Work and Economic Growth), 9 (Industry, Innovation, and Infrastructure), 13 (Climate Action), and 16 (Peace, Justice, and Strong Institutions). These goals serve as a compass for our initiatives, ensuring that our endeavours have a significant and positive influence on society, the environment, and the economy. Additionally, we regularly review our approach, keeping abreast of any new challenges that may arise and incorporating fresh perspectives to encourage ongoing enhancement.



#### Goal 3 Good Health and Well-Being

We want to give back to our patients the joy of movement and the ability to return to a healthy and active life. The promotion of health and well-being of people is at the core of our vision.



#### Goal 9 Industry, Innovation and Infrastructure

Innovation is a fundamental part of our mission and Research & Development is an important asset of our business model.



#### Goal 4 Quality Education

Since our company's founding we have recognized education as one of our strategic pillars. We're dedicated to advancing knowledge for healthcare professionals, patients, and our employees.



#### Goal 13 Climate Action

We are fully committed to continuously reducing our environmental impact through the improvement of our operational energy efficiency, favoring the use of renewable energy and continuously improving environmental management systems at our manufacturing plants.



#### Goal 7 Affordable and Clean Energy

In line with our constant commitment, we promote and make investments in clean energy infrastructure and technology.



#### Goal 16 Peace, Justice, and Strong Institutions

We operate in compliance with the law through honesty, integrity, and good faith. We develop and respect high standards of conduct and choose business activities in line with our reputation for integrity and quality.



#### Goal 8 Decent Work and Economic Growth

We promote inclusive and sustainable economic growth, fulfilling employment, and excellent work conditions.

### 1.4 Promoting Sustainability Awareness

As part of our continued dedication to Environmental, Social, and Governance (ESG) efforts, we understand the importance of cultivating and fostering a culture of sustainability within our organization. To effectively engage our global team and raise awareness about environmental sustainability, we launched a dedicated course on our Academy "Guidelines for environmental sustainability". Among the topics presented, the course highlights the six environmental "Rs": a set of principles that promote sustainability and reduction of environmental impact through conscious practices of resource management and reduction of waste and pollution: Reduce, Reuse, Recycle, Repair, Refuse and Rethink.



## 1.5 Stakeholder Engagement

We believe that open dialogue and meaningful connections are essential for success. That's why we actively engage with our stakeholders worldwide through honest and transparent discussions, which serve as the foundation of our collaborative efforts. To ensure comprehensive engagement, we have identified and actively involved nine distinct stakeholder groups, recognizing their unique perspectives and contributions to our shared goals: patients, healthcare professionals, employees, shareholders and investors, local communities, scientific communities, institutions and industry associations, suppliers, and media. Through this approach, we aim to deepen understanding, foster mutual growth, and achieve sustainable results.

Topics	Engagement initiatives and channels
PATIENTS	Patient website, patient educational material, sponsoring and educational activities, social media
HEALTHCARE PROFESSIONALS	Scientific congresses, learning centers, clinical trials, headquarter visits, fellowship programs, surgeon-to-surgeon interactions, meetings with experts, patient-specific platform (MySolutions), social media, streaming platform, support of humanitarian initiatives
EMPLOYEES	Engagement events, global and country-based meetings, internal communications, training, annual performance review, social media, award program, Medacta Family Open Day
SHAREHOLDERS AND INVESTORS	Investors and analysts communications, Annual Report, ad hoc and media releases, presentations, annual shareholders meeting, investor conferences, investor meetings, roadshows, reverse roadshows, site visits
LOCAL COMMUNITIES	Bilingual school years 0-10, sponsoring various entities and local organizations, philanthropic contributions
SCIENTIFIC COMMUNITY	Innovative projects, research activities, clinical studies, collaboration with universities, company international symposia
INSTITUTIONS, INDUSTRY ASSOCIATIONS	Periodical meetings
SUPPLIERS	Continuous collaboration, meetings, audits
MEDIA	Communications to media including media releases, interviews, social media, site visits

## 1.6 Double Materiality

The Double Materiality Matrix (DMM) is an essential tool for advancing Environmental, Social, and Governance (ESG) practices by recognizing the mutual impacts between a company and its external environment. Our activities have an impact that extend well beyond economic results. To succeed in the long term, we aim to align our business performance with the expectations of our stakeholders and society as a whole. To identify the most relevant material topics for Medacta, we conducted a materiality analysis using a double materiality perspective, which considers both the financial impact on the Group (financial materiality) and the Group's impact on broader environmental and social issues (impact materiality). By adopting a double-materiality approach, we increase transparency and accountability while positioning ourselves to thrive in a rapidly changing global landscape, as ESG factors support long-term value creation. The double materiality matrix provides a more comprehensive understanding of risks and opportunities, enabling a proactive and strategic response to emerging sustainability challenges.

In 2023, with the support of an external consultant, we compiled an initial list of 68 material topics by reviewing peer practices and national regulations. The corporate sustainability team then reduced this list to 29 topics by evaluating their relevance and merging similar topics. These topics were further reviewed during workshops with key people of the main organizational functions. The assessment used the concept of double materiality, examining the topics from different perspectives: positive and negative, current and future, as well as short-term and long-term impacts. Workshop participants were asked to rate the significance of the company's impacts on the environment and people on a scale from 1 to 4. For financial materiality, this was evaluated by ranking the significance of sustainability-related impacts on Medacta's profitability, especially considering the company's ability to produce and deliver products and services.

In 2024, Medacta adopted the Task Force on Climate-related Financial Disclosures (TCFD) framework and the launch of a global initiative aimed at refreshing our core values.

In 2025, Medacta revisited and streamlined its Double Materiality Matrix. Thereby Medacta took into account updates, new insights and timeliness, while adhering to Swiss legal requirements for non-financial reporting. In this process we started by benchmarking against Medacta's sector (Healthcare). We further included and followed the methodology laid out by the European Sustainability Reporting Standards (ESRS). Based on these analyses we made some adjustments to our materiality topics, thereby regrouping, streamlining and renaming some of them, while also re-allocating them into material topics and other strategic / non-material topics. However, our commitment to topics which no longer meet our materiality threshold remains unchanged and therefore are still included in this report.

Several internal interviews were held with Business and Service Heads and Chief Executives to determine the most critical impacts, risks and opportunities in relation to financial, environmental, social or governance matters. The results were discussed and refocused following several discussions within the Sustainability Steering Committee and business leaders. The updated list of material topics was presented for approval to the CEO and following to the Board of Directors.

In alignment with the Swiss Ordinance on Climate Disclosures, Medacta continues to evaluate a transition plan aligned with the long-term goal defined by the Federal Council: Switzerland should achieve balanced greenhouse gas performance by 2050 at the latest (net zero).

Material topics (in alphabetical order) include:

- Business ethics, corruption & bribery
- Climate change
- Corporate culture
- Customer satisfaction
- Data protection & cybersecurity
- Economic performance
- Intellectual property
- Product quality
- Responsible supply chain
- Working conditions – own workforce

### 1.7 Targets

In line with our continuous improvement approach, we initially defined key performance indicators (KPIs) with targets set for 2025. In 2025, upon reaching this milestone, we reviewed our performance and, building on our previous commitments, revised and redefined new targets to guide the next phase of our sustainability journey. Most of them are based on GRI standards and cover basic topics related to the environment, as well as people and governance. In alignment with the Swiss Ordinance on Climate Disclosures, we are evaluating a long-term climate transition plan according to goals defined by the Federal Council: Switzerland should achieve balanced greenhouse gas performance by 2050 at the latest (net zero)<sup>1</sup>.

	GRI	ESRS n.	ESRS Topic	Target Description	31.12.2025	31.12.2024	31.12.2023
<b>Topics</b>							
Climate	305-4	E1	Climate change - Energy	We aim to reduce emission intensity to < 0.5 tCO2eq/€M FY 2035 for scope 1 and 2, measured in GHG / revenue (*)	0.88	1.17	1.25
Responsible Supply Chain	308-1			We want to maintain the number of new suppliers evaluated according to internal ESG criteria above 90% by 2030	99%	97%	36%
	414-1						
Employee Health & Safety	403-5	S1	Working conditions - Health & safety	We want to maintain the number of employees trained on H&S matters above 95% by 2030	95%	98%	92%
Business conduct and ethics	205-2	G1	Corruption and bribery - Prevention and detection incl training	We aim that at least 85% of our employees are trained according to the Code of Ethics (including bribery & corruption matters) by 2030	94%	77%	75%
Training and skills development (professional development)	404-1	S1	Equal treatment and opportunities - Training and skills development	We want to continue to support our employees to additional training and skills development	27h(**)	27h(**)	23h(**)
Company culture		G1	Business Conduct - corporate culture	We want to continue to reinforce a good corporate #beMedacta culture, which is also embodied in the global performance review process, targeting an overall global completion rate of at least 90%	95%	94%	92%
Economic performance	201-1			We aim to outperform the global orthopaedic market (***) measured in revenue growth rate	18.5% in c.c. or 15.8% in Euro	16.2% in c.c. or 15.6% in Euro	19.5% in c.c. or 16.8% in Euro

(\*)GHG emissions (scope 1 Fuel Combustion + Scope 2 purchased electricity on market base) only for headquarters and facilities in Castel San Pietro and Rancate

(\*\*)Average number of training hours provided to each employee per year

(\*\*\*) The Orthopaedic Industry Annual Report® published by ORTHOWORLD® Inc., published May 2025

Abbreviations: c.c.: constant currency

## 2. Governance

### 2.1 Corporate Governance

Medacta Group SA is a stock corporation under the laws of Switzerland and is listed on the SIX Swiss Exchange (ISIN: CH0468525222, SIX ticker symbol: MOVE). The Group structure, shareholders, capital structure, Board of Directors, Board of Directors meetings, and Group Executive Management are illustrated in the dedicated Corporate Governance Report in this Annual Report.

During 2025, the Board was regularly updated by Management on developing regulations and reporting requirements related to sustainability reporting, and discussed in several meetings proposed changes to 2025 reporting activities. This year, Medacta revisited and streamlined its Double Materiality Matrix. Thereby, Medacta considered updates, new insights, and timeliness while adhering to Swiss legal requirements for non-financial reporting (Chapter 1). The results were discussed and refocused following several discussions within the Sustainability Steering Committee and business leaders. The updated list of material topics was presented for approval to the CEO and subsequently to the Board of Directors.

### 2.2 Human Rights

Human rights are universal, inalienable, and indivisible principles that safeguard the inherent dignity and worth of every individual. In the realm of corporate ESG management, the acknowledgment and protection of these rights are vital not only for ethical reasons but also for mitigating risks, enhancing stakeholder relationships, and ensuring long-term business resilience. The focus on human rights is a cornerstone in shaping responsible business practices.

At Medacta, we are strongly dedicated to respecting human rights through appropriate due diligence and the execution of all our business practices. We identify with the principles outlined in the UN Guiding Principles for Business and Human Rights and the International Labor Organization's Declaration on Fundamental Principles and Rights at Work.

In our materiality analysis, the protection of human rights is included in the "Business conduct and ethics" material topic, and it is also highlighted in the Enterprise Risk Management paragraph and in the Caring for People chapter (health and safety and training matters). These topics are mainly treated in our Code of Business Conduct and Ethics (the "Code")<sup>2</sup>. Through it, we repudiate any discrimination based on sex, gender identity, sexual orientation, geographical origin, race, language, personal and social conditions, religious and political beliefs, membership of minorities, marital status, pregnancy, age, health conditions, or disability. We favor a working environment that nurtures the involvement and empowerment of employees and collaborators with regard to the specific objectives to be achieved and the ways to pursue them. All employees shall comply with the Group's Code. Our focus on the protection of human rights also extends to the supply chain and third parties. Contractors, subcontractors, and business partners that act on behalf of the Group shall comply with the principles and indications contained in the Code.

Employees are continuously trained on the principles contained in these documents and promptly informed about any updates that occur, as highlighted in the Caring for People chapter of this report. In 2025, 94% of all employees worldwide completed a dedicated course to ensure comprehension and alignment.

Medacta operations are subject to a structured audit process that is conducted by the central Quality Assurance function. A standard and fundamental aspect of this audit process is compliance with the Medacta Quality Manual, which links to the enterprise risk management framework and stipulates the requirement to be in compliance with all local laws and regulations. Each year, including 2025, 100% of our operations are subject to an Audit Plan Risk Analysis to determine a risk-based audit priority to execute throughout the year, with all results shared with Executive Management and zero instances of human rights violations detected within the year.

	GRI	UM	31.12.2025	31.12.2024
<b>Operations that have been subject to human rights reviews or impact assessment</b>				
Operations that have been subject to human rights reviews or human rights impact assessment	412-1	n.	14	13
		%	100	92
<b>Operations that have been subject to human rights reviews or impact assessments by region</b>				
EMEA	412-1	n.	9	8
North America	412-1	n.	3	3
APAC	412-1	n.	2	2
EMEA	412-1	%	64	62
North America	412-1	%	22	31
APAC	412-1	%	14	15

<sup>2</sup> <https://www.medacta.com/EN/code-of-business-conduct>

## 2.3 Policy Commitments

Medacta's policy commitments to responsible business conduct, including a commitment to respecting human rights, are supported by the adoption of the Code of Business Conduct and Ethics (the "Code"), formally approved by the Board of Directors on 15 December 2021. The Group Code of Business Conduct and Ethics (the "Code") reflects the company vision and mission and sets out the values and guiding principles that underpin our policies and procedures. The Code defines and formalizes the set of principles and ethical values in which Medacta recognizes itself and which form the basis of the company culture, as well as the standard of behavior required by anyone interacting with Medacta. The extent to which the Code is applied covers the entire activities and business relationship of Medacta, and it's communicated to all employees through training courses on an annual basis.

The Code and the principles set out in it indicate to all our stakeholders the standards for defining appropriate and inappropriate conduct, and it also provides a point of reference whenever guidance may be needed. It is clearly stated that Medacta ensures respect for the individual, promoting equal treatment and combating all forms of discrimination. The company's employees operate worldwide and represent a wide array of experiences and backgrounds. Medacta believes that this diversity supports innovation and strong collaboration with surgeons, stakeholders, and business partners worldwide.

## 2.4 Fight against Corruption

Medacta maintains business integrity as a fundamental value and considers corruption a serious threat to the development of economic and social stability. Our approach is "zero tolerance" towards all forms of corruption in our relations with both public and private entities. This implies that all actions, operations, negotiations, and behaviors associated with business practices must be based on the utmost fairness, exclude any corruption, and ensure transparency of information, with respect given to all applicable anti-corruption laws and regulations of the countries in which Medacta operates.

In 2025, there were no identified cases of corruption or violation of our code of business conduct and ethics. The main rules of conduct for the purposes of preventing corruption are contained in our Code of Business Conduct and Ethics mentioned above: it is clearly stated that "All the actions and operations carried out and the behavior of employees, collaborators and partners in the performance of their duties or functions are inspired by transparency, correctness, and mutual respect, as well as legitimacy in both form and substance, according to the regulations in force and Medacta's internal procedures, also in order to protect the company's assets and image". For a complete reading of the paragraph, please refer to the Code of Business Conduct on Medacta's website. Medacta provides annual courses about anti-corruption matters and, in 2025, 94% of employees successfully completed the training session.

	GRI	UM	31.12.2025	31.12.2024
<b>Operations assessed for risks related to corruption</b>				
Operations assessed for risks related to corruption	205-1	n.	14	13
		%	100	92
<b>Communication and training about anti-corruption policies and procedures</b>				
Employees that have received training on anticorruption	205-2e	n.	2'280	1'642
		%	94	77
<b>Communication and training about anti-corruption policies and procedures - by region</b>				
EMEA	205-2e	n.	1'658	1'192
North America	205-2e	n.	313	202
APAC	205-2e	n.	309	248
EMEA	205-2e	%	84	79
North America	205-2e	%	91	87
APAC	205-2e	%	84	81
<b>Confirmed incidents of corruption and actions taken</b>				
Confirmed incidents of corruption	205-3a	n.	0	0
Employees who received disciplinary action (including dismissal) for incidents of corruption	205-3a	n.	0	0
Measures taken against business partners following confirmed incidents of corruption	205-3a	n.	0	0
Proceedings against the organisation or employees for incidents of corruption	205-3a	n.	0	0

## 2.5 Corporate Compliance Program

Medacta complies with a Corporate Compliance Program that is aimed at meeting the global principles of compliance in the countries where Medacta is present. A Group Compliance Officer is responsible for developing and maintaining compliance policies, promoting a culture of responsibility, conducting risk analyses and periodical assessments, identifying remediation needs, providing training, and taking additional steps to assist the Group in meeting its legal, regulatory, and ethical obligations. Any compliance concern, question, or potential violation of our Code can be submitted anonymously through a specific form, available in the compliance section of our company website: [www.medacta.com/compliance](http://www.medacta.com/compliance).

### Membership and Industry association

Medacta is a member of some key medical associations in the main markets:



## 2.6 Data Privacy and Cybersecurity

### Data Privacy

At Medacta, we recognize that protecting data privacy is fundamental to maintaining the trust of our stakeholders and continuing to support the growth of our business.

More in detail, as a member of MedTech Europe, we are regularly informed about legislative updates, including the General Data Protection Regulation (GDPR) and national privacy laws, to ensure compliance with the most stringent legal requirements and national standards (CNIL for example). In addition, being associated with Federprivacy, the leading trade association in Italy concerning Privacy, we continuously monitor the main activities and decisions of the Italian Data Protection Authority. In the US, we act in compliance with the HIPAA (Health Insurance Portability and Accountability Act) Privacy Rules. A dedicated legal and compliance team makes this possible and always remains connected to the Swiss headquarters, promptly sharing the most up-to-date national standards and guidelines to be followed.

We maintain solid governance of data privacy, reviewing our technical and organizational measures on a standard basis and ensuring adequate employee training through our quality system, which covers all principles of privacy and the practical rules that apply. Data protection is under the governance of the Audit & Risk Committee of the Board of Directors, to which the Data Protection Officer (DPO) maintains direct access to raise issues of concern whenever necessary. At Medacta, we maintain several procedures (privacy manual, data management, data breach management) and dedicated courses on our training platform.

In 2025, we didn't receive any substantiated complaints concerning a breach of customers' privacy, considering all potential sources, including outside parties and regulatory bodies. In addition, we didn't experience any leak, theft, or loss of customer data.

### Cybersecurity

Malware, viruses, and phishing attempts are continuously more sophisticated and represent a major risk to all corporate systems. The increase in cyber threats motivates Medacta to maintain a fully robust security strategy. In our security operation center, we are equipped with an active 24/7 monitoring system, receiving timely reports on the status of incidents detected. In addition, we have introduced awareness campaigns advising our employees on how to reduce risks, and we monitor effectiveness metrics through our management review process.

Furthermore, Medacta has achieved ISO 27001 certification, a globally recognized standard for information security. This milestone demonstrates our commitment to safeguarding data, implementing rigorous security controls, and continuously improving our cybersecurity posture.

In 2025 we made significant progress in implementing new software, policies and training courses, including but not limited to the following:

- Implementation of a specific software for data governance and protection;
- Implementation of a dedicated software solution to ensure strict control and management of privileged access to IT infrastructure.

## 2.7 Enterprise Risk Management

In 2025, Medacta continued the consistent advancement of our integrated Enterprise Risk Management (ERM) function. The Board, and particularly the Audit & Risk Committee, have been consistently engaged in managing the risk profile of the Group, ensuring pragmatic solutions to safeguard the interests of all stakeholders and, above all, the safety of patients treated with Medacta devices. The ERM framework is a cyclical and iterative process that is subject to annual review and approval by the full Board of Directors.

Notable risk updates in 2025 have included attainment of certifications to ISO 14001 and 27001, continued execution to plan for all defined risk controls, and proactive risk avoidance respective to our globally expanding operational presence designed for organizational resilience and business continuity.

The ERM process is directly incorporated into the management review process of the quality management system, providing appropriate documentation, audit trails, and management team involvement. This process involves a regimented quarterly review cycle with balanced metrics to ensure performance goals are achieved in alignment with the strategy, and emerging risks are evaluated and managed proactively to prevent material impact to the organization and associated stakeholders.

In 2025, Medacta engaged a dedicated independent assessment of the Enterprise Risk Management program through the expertise of AXA Risk Engineering which affirmed excellent risk management and quality assurance processes implemented by Medacta. With positive independent verification, risk management at Medacta continues to be regarded as both highly effective and continuously improving.

### Human rights and child labor risks

Human rights and child labor risks have been evaluated for the full supply chain, utilizing the UNICEF Child Rights in the Workplace Index<sup>3</sup> as a guiding input. The results of the diligence concluded that no areas of concern were present in the Medacta supply chain. This evaluation continues to be clearly set within the supplier qualification process and on an annual basis the global due diligence analysis is conducted to ensure ongoing effectiveness of the controls implemented.

### Corruption risks

Corruption risks have been evaluated with due diligence conducted for the full distribution network, utilizing the Transparency International Corruption Performance Indicator (CPI) scoring system as a guiding input. The due diligence outputs have been utilized to define our ongoing risk-based audit and on an annual basis the global due diligence analysis is conducted to ensure ongoing effectiveness of the controls implemented.

### Conflict mineral risks

Conflict mineral risks were evaluated, and our certificate of analysis has been updated, with the confirmation that Medacta continues to operate below the applicability thresholds with no present risks identified. This certificate of analysis process is systematically integrated into our annual audit plan risk analysis to ensure ongoing vigilance with escalation and reporting completed if/when applicable.

For continuous improvement, a routine internal audit was conducted as per our quality management system with a dedicated checklist for "continuous improvement for anti-corruption and human rights". This audit evaluates the effectiveness of current controls and seeks to identify ways to optimize and strengthen the Medacta program for combating these prevailing risks.

The management review process, conducted quarterly, ensures full vigilance of all relevant KPIs, including those applicable to ESG topics, and performance monitoring, ensuring active management for compliance, effectiveness, and full risk mitigation.

<sup>3</sup> The Children's Rights in the Workplace Index measures the extent to which countries eliminate child labour and provide decent work for young workers, parents and caregiver.

## 2.8 Responsible Supply Chain

Throughout the history of Medacta, supplier screening has always been a vital aspect of our business and has included ethical and compliance-related considerations. The Medacta supplier evaluation process begins with consideration of all third parties to which Medacta can issue a payment or conduct a business transaction. This list is filtered to identify the suppliers that may impact the Medacta quality system. Suppliers with no impact on the quality system include those with no material impact on environmental or social criteria. Suppliers that are determined to have a potential impact on the quality system, and thus potentially also on environmental or social matters, are then subject to a more intensive phase of the screening process. The screening process involves a questionnaire to support documented evidence, but the screening further involves a comprehensive evaluation by Quality Assurance to confirm all relevant information to make an informed and responsible decision regarding approval for qualification. The outcome of this process is a determination that the supplier is aligned with Medacta in all relevant respects, particularly including our Code of Business Conduct and Ethics, which delineates our commitments and standards for environmental and social impacts.

	GRI	UM	31.12.2025	31.12.2024
<b>New suppliers that were screened using environmental criteria</b>				
New suppliers that were screened using environmental criteria	308-1	%	99	97
<b>New suppliers that were screened using social criteria</b>				
New suppliers that were screened using social criteria	414-1	%	99	97

## 3. Caring for Patients

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### 3.1 PATIENT WELL-BEING

#### Explanation of the topic

In today's rapidly evolving technological landscape, the concept of responsible and sustainable innovation has emerged as a crucial principle to navigate the complexities of scientific and technological advancements. It encompasses a holistic approach that integrates stakeholder engagement, research and development, cutting-edge technologies, healthcare sustainability, and ethical principles throughout the innovation process.

#### Medactas's approach

With an unwavering dedication to enhancing patient outcomes and satisfaction, we believe embracing innovation is essential. Innovation forms the foundation of all our projects and is reflected in the originality of our surgical techniques, products, and solutions. We see innovation as a valuable asset, like a diamond, capable of addressing unmet clinical needs and solving challenges, thereby positively impacting patient well-being and healthcare sustainability.

We drive our innovation by offering minimally invasive techniques and personalized solutions tailored to each patient's unique needs. Through high-level, personalized medical education programs, we are dedicated to transforming cutting-edge innovations into tangible benefits for patient well-being and healthcare sustainability. Our approach goes beyond traditional cost-focused measures, adopting a comprehensive, patient-centered philosophy that integrates efficiency with quality, safety, and the overall patient experience, ultimately enhancing patient satisfaction.

We are strong advocates for responsible and sustainable innovation. Our commitment to maintaining the highest standards of quality and compliance in the production and distribution of safe, effective products is supported by the M.O.R.E. Excellence Clinical Program. This program allows us to introduce innovative products responsibly into the market, progressing gradually toward full release following regulatory approvals.

For more details on how we conduct our business with a constant focus on enhancing patient outcomes, please read the Management Report included in the Annual Report.

## 4. Caring for People

### 4.1 Corporate Culture

#### Explanation of the topic

The definition of "corporate culture" includes shared values, attitudes, behaviors, and standards that make up a work environment. It is about the experience people have at work and how that experience aligns with the external image and messaging of the company. Culture is what creates day-to-day experience at a company and contributes to strengthening the sense of belonging to an organization.

#### Medacta's approach

One of our most valuable assets is human capital. To fully harness its potential, we adopted a people-centered strategy and cultivated an engaging, productive, and rewarding work environment. At Medacta, human capital is made up of an ecosystem of talented people who actively collaborate and rely on each other's strengths and contributions to sustain the authenticity and competitiveness of our company.

We are committed to protecting and managing our human capital by maintaining a solid identity, supported by a strong culture. Throughout 2025, we launched multiple initiatives to further reinforce and embed our corporate culture across the organization. As Medacta continues to expand, particular attention has been given to ensuring that both existing and new employees develop a clear and comprehensive understanding of our cultural principles. The five values are Trust and Integrity, Efficient Execution, Sustainable Innovation, Patient and Customer Focused, and Teamwork. These form the overarching concept we describe #beMedacta, which we strive to strengthen as it represents a key to sustainable success, actively contributing to our growth.

As the company expands and hires more people, it is of the utmost importance that these values are kept alive and, above all, transferred to new employees. For this reason, the #beMedacta concept is integrated into our talent acquisition process, as well as our onboarding activities, Code of Business Conduct and Ethics, and our performance review process. This also forms an essential foundation for the effectiveness of our ESG risk management program (Chapter 2.7).

The values of #beMedacta are included in the performance review system, enhanced to support the optimal performance of our employees worldwide. This pathway includes a structured process within which we conduct performance appraisals and feedback processes, at least bi-annually, and is supported by routine interaction between management and staff throughout the year.

This process provides the opportunity to gather information about employee engagement as well as discuss and agree on objectives for the year, so as to ensure continued alignment between actual performance and expectations. It also provides the opportunity to assess and provide feedback on how an employee is demonstrating or living up to our culture and values. We monitor the completion of the performance review process for eligible employees through defined coverage percentages, with the objective of involving the largest possible share of the workforce. While the population of eligible employees continues to evolve as a result of the company's rapid growth and development, sustained efforts are made to maintain coverage levels consistently above 90%, reflecting the ongoing integration of the process across the organization.

The #beMedacta Award has evolved into a well-established global recognition program. It is designed to acknowledge employees who have demonstrated outstanding commitment by going beyond expected responsibilities and embodying one or more of Medacta's five values. As a sign of the importance placed on this initiative, each award recipient is personally recognized by the Chief Executive Officer.

In parallel with the reinforcement of internal culture initiatives, Medacta launched a dedicated section on the corporate website focused on the #beMedacta culture and the values that define it. The page features direct testimonials from the Chief Executive Officer and members of the Siccardi family, as well as from the Chief People Officer, offering insight into the cultural principles guiding the organization. It also includes a dedicated section titled #beMedacta Stories, which highlights employee video interviews and reflects the belief that Medacta's strength lies in its people. Through these stories, the values, passion, and collaborative spirit that characterize the organization are shared in an authentic and accessible way.



## #beMedacta CULTURE A KEY FOR SUSTAINABLE SUCCESS

During 2024 we launched a global project to refresh our values so that they better reflect our original core values and our purpose. A key outcome of this project was to engage and re-engage new and existing team members and have ensured these refreshed values are integrated into our talent acquisition process, as well as our onboarding activities, Code of Business Conduct and Ethics, and within our performance and talent management processes.

We always strive to strengthen our #beMedacta culture, which is key to sustainable success and actively contributes to our growth. We want to ensure that our people understand and live our culture and values. We believe it is of the utmost importance that our values are kept alive.



### TRUST AND INTEGRITY

It's at the core of who we are and is **never negotiable**, all our interactions meet the highest professional & ethical standards.



### EFFICIENT EXECUTION

We take ownership and **accountability** in everything we do and **we deliver results** in the most efficient way!



### PATIENT AND CUSTOMER FOCUSED

Everything we do is always with our patients and customers in mind and always with the **highest sense of urgency and priority**.



### SUSTAINABLE INNOVATION

Our ideation and passion drive us **continuously to improve** our Products, Processes and Technologies in a sustainable way.



### TEAMWORK

We work as a TEAM, **always respectfully** and ensure we work together for the greater good of Medacta **#beONE**.



## 4.2 Employee Safety

### Explanation of the topic

The protection of the physical and psychological well-being of people is a value that distinguishes a corporate culture.

### Medacta's approach

The health and safety of our employees, customers, and patients have always been our number one priority. In 2025, we continued our efforts to assess and mitigate any risks in accordance with our safety procedures and training activities.



In line with our commitment, we are among the signatories of Charta, a Safety Charter launched by Suva (the Swiss National Accident Insurance Fund) to ensure that safety rules are observed on working sites. The goal is to preserve the lives and physical integrity of all persons who work in Switzerland.



Additionally, Medacta is a founding member of Forum GSA Ticino, a regional network committed to overseeing well-being and health in the workplace, and Maria Luisa Siccardi Tonolli is a member of the Board of Directors. The Forum's primary objective is to foster the sharing of experiences among companies in Ticino, promoting and spreading best practices that enhance the quality of life for their employees and encouraging a positive, healthy, and proactive work environment.

As a MedTech company compliant with government requirements, our facilities located in Ticino, Switzerland, have always remained operational due to the implementation of specific business continuity measures. We will continue to adapt and evolve our approach in line with the industry's best practices whenever it relates to the health and safety of our employees, customers, and patients.

For employees and other workers actively involved in Medacta's activities at our facilities, we have implemented an occupational health and safety management system through our quality management system. The system is based on the legal requirements of the countries within which we work and is governed by our ISO 13485 certification. The system has been implemented based on risk management following ISO 31000 and the COSO Enterprise Risk Management framework. The following is a description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system: "There are no Medacta-related workers, activities, or workplaces that are not covered. We are committed to supporting our employees through several safety and well-being measures, including training programs. Beyond offering a package of benefits aimed at reconciling their work-life management, for us, safety is a top priority."

In 2025, employees in Switzerland at our headquarters and manufacturing facilities in Castel San Pietro and Rancate were trained on generic health and safety matters, reaching 95% of the workforce.

	GRI	UM	31.12.2025	31.12.2024
Number of employees trained on H&S matters* / Total number of employees*	403-5	%	95	98

\* Related to Castel San Pietro and Rancate headquarters and facilities

### 4.3 Professional Development

#### Explanation of the topic

Professional development includes all types of learning opportunities like academic degrees, conferences, and non-formal learning opportunities. There are a number of ways to support professional development, including teaching, sessions, communities of practice, guidance, technical assistance, study lessons, and supervision.

#### Medacta's approach

Professional development is integral to Medacta's Quality Policy and ESG Policy: we promote the professional growth and motivation of our people through the delivery of training courses on a variety of topics and the creation of opportunities for mutual exchange of knowledge and information on their respective work experiences.

For us, continuous professional training represents a fundamental element of a conscious and responsible approach to work. Through the Medacta Academy, we provide structured learning pathways designed to support the ongoing development of both professional and personal skills, with training programs tailored to the evolving needs of our employees. In parallel, we continue to invest in leadership development by designing dedicated initiatives, including customized programs developed in collaboration with leading academic institutions.

A dedicated procedure, Training Requirements Definition and Activities Management, is part of our quality management system. The procedure applies to all the employees of our Group and independent agents. We determine the necessary competencies for our personnel and provide education and training activities to ensure that they are trained to adequately perform their responsibilities.

Training needs for new employees are determined at the beginning of their engagement. For established personnel, training needs are defined continuously based on the evaluation of effectiveness and developing job responsibilities. Our branch employees and independent agents require dedicated training regarding specific Medacta product lines. Product training for our salesforce is organized by Medacta Academy in collaboration with our Human Resources (HR) department.

Language courses are an important asset to success for international businesses in order to favor diversity in Medacta. Medacta Academy promotes courses in English, French, and German to facilitate communication between different countries and to consolidate the professional skills of our employees. Employees can benefit from private lessons with teachers from all over the world.

#### Create a leading-edge learning & development culture

The development of our learning agenda has led to the creation of a blended learning approach. Including partnering with a world-renowned academic institution with the launch of two distinctive learning pathways. As well as the launch of a personal development plan process, which has been deployed globally since 2024.

#### Increase in average hours of training per employee

In 2025, 67'367 hours of training have been provided to 2'425 employees, including leavers during the year. This indicator increased from 2022, our baseline, primarily thanks to new courses for Leadership and Management held by Politecnico di Milano and an increased number of language courses (MyLanguages). As a practical result, there has been an increase in average training hours per trained employee, from 23 to 27.

	GRI	UM	31.12.2025	31.12.2024
Total hours	404-1 a	n.	67'367	59'260
Employees who participated on at least one training course	404-1 a	n.	2'425	2'143
Average hours of training per trained employee	404-1 a	n.	27.78	27.65
Average hours of training per employee	404-1 a	n.	30.39	31.08

### Employee training on human rights policies or procedures

Basic human rights aspects have been consistently covered as part of our Code of Business Conduct and Ethics training, which is mandatory for all our employees worldwide. As stated in our Code of Business Conduct and Ethics, "the supreme value of the human being is recognized by Medacta, which is committed not only to guaranteeing but also to developing his or her inviolable rights. We operate within the general framework of the Universal Declaration of Human Rights of the United Nations and the fundamental Conventions of the International Labour Organisation (ILO)". To promote greater awareness of the main issues related to human rights covered in the Code of Business Conduct and Ethics, we annually carry out online training for all Group employees.

### Employees receiving regular performance and career development review

A significant portion of our employees receive annual goals tailored to their areas of growth as part of our performance review process. This has enabled us to establish ongoing conversations through one-on-one meetings between managers and each direct report. These meetings provide an excellent opportunity to gather information about employees' progress toward their goals and their overall engagement.

	UM	31.12.2025	31.12.2024
Percentage of eligible employees	%	95	94



## 4.4 Employee engagement, satisfaction and retention

### Explanation of the topic

Employee engagement refers to the emotional connection, commitment, and involvement an employee has toward their work and the organization. Employee engagement has a significant impact on retention within an organization. When employees are engaged, they develop a strong connection to their work and feel valued and appreciated. Employee retention is influenced by various factors such as job satisfaction, growth opportunities, work-life balance, compensation, and corporate culture.

### Medacta's approach

Our corporate HR department is responsible for the centralized control of all global HR policy and process formulation and has developed an HR framework setting out the strategic priorities that will support the business needs today and in the future. Below are some of the key focus areas:

### Employee value proposition

Developing our identity and values as an employer and increasing the overall employee experience will enable us to attract and retain our people.

## Talent acquisition

Enhancing the hiring processes and systems that will enable us to improve the speed, quality, and effectiveness of attracting and hiring people.

## Total rewards

Developing comprehensive and competitive compensation strategies and recognition schemes enabling us to hire and retain.

## Talent & performance management

Building meaningful, robust processes and tools that will manage our human capital effectively today and in the future.

## Learning & development

Establishing a culture of learning and growth for our people that is aligned with our employees and organizational needs.

## Working life management

From the start, we have constantly supported and valued the personal and professional well-being of our employees by offering a package of benefits aimed at reconciling their work-life management. As an effective example, benefits dedicated to our employees in Ticino, Switzerland, are aimed at favoring the management of both personal and work commitments, and supporting their well-being, and include:

- flexible working hours for office employees extending the duration for office-based employees, up to 120 minutes of break, managing the 8 working hours accordingly;
- employees' children have priority access to My School Ticino, a company school 0-10 years managed by Medacta for Life Foundation (see page 68), with special agreements;
- hours of paid leave for medical visits;
- wedding bonus;
- a range of company benefits as well as discounted services with local organizations (including Fitness Centers, Restaurants, etc.);
- 100% pay for both maternity and paternity above the statutory requirements.

Company benefits and discounted services with local organizations:

- regulation and supplementary pension fund;
- insurance coverage in case of disability;
- work permits for foreigners;
- banking packages;
- agreements with medical centers;
- presence of an infirmary, when feasible;
- availability of a company doctor;
- free check-ups for specific health conditions.

In 2025, the #beMedacta employee survey was expanded at global level as a key tool to gather structured feedback from employees. The survey contributed to a broader understanding of employee perspectives related to satisfaction, corporate culture, and organizational priorities, supporting ongoing reflection on areas for development. Similar survey initiatives are planned on a periodic basis from 2026 onwards, reinforcing Medacta's commitment to listening, dialogue, and the continuous evolution of its workplace culture.

## MySport

We are committed to promoting a healthy lifestyle among our employees by encouraging physical activity and well-being. We actively support a variety of sports initiatives, offering opportunities for employees to engage in fitness programs, team sports, and wellness challenges. In 2024, we introduced MySport, a new platform dedicated to company-supported sports events. On MySport, employees can register for all available activities, competitive and recreational. Furthermore, the platform allows employees to propose new events or sports disciplines, encouraging direct involvement and greater participation in the corporate wellness culture.

## 4.5 Talent acquisition

### Explanation of the topic

Talent acquisition entails the process of identifying, attracting, and onboarding skilled individuals to fulfill organizational needs. This process plays a pivotal role in shaping the trajectory of a growing company like ours.

### Medacta's approach

Talent acquisition is essential to pursue our growth strategy. Our process focuses on identifying individuals who align with Medacta's culture and risk management approach, ensuring that all employees serve as influential participants in the fulfillment of our mission, vision, values, and policies.

We are continually evolving our processes, tools, and partnerships to ensure we are optimizing all opportunities to strengthen our talent pipeline. We do this in many ways, including but not limited to:

- expanding our third-party collaborations and leveraging our scale;
- working with schools and universities to develop long-term relationships;
- offering tools and technology enabling an effective candidate experience;
- a dedicated internal talent acquisition team;
- evolving our processes to ensure they remain relevant and effective.

As part of this ongoing evolution, particular attention has been given to onboarding programs at country level. During 2025, onboarding content was progressively aligned to ensure consistent and shared communication of the #beMedacta culture and values across geographies. This alignment supports the diffusion and consolidation of Medacta's corporate culture globally.

### "Harness the power of your network" campaign

Our global employee referral program continues to play a proactive role in referring potential candidates in line with our values and culture, which are vital to our success. This campaign is now well established globally and provides an effective channel as part of our talent acquisition approach.

### Social media campaign

We have maintained a strong presence across social media platforms, especially on LinkedIn, to promote and highlight the many opportunities that exist within Medacta at a global level, with a particular focus on our #beMedacta values. This concise content has the potential to foster heightened interest and understanding of our organization's strategic path in the medium and long term.

## 4.6 Diversity and equal opportunities

### Explanation of the topic

Eliminating discrimination and providing equal opportunities to people from all backgrounds and genders empower them to seize the opportunities they deserve, boosting morale and cultivating loyalty.

### Medacta's approach

We continue to pursue the objective of placing the individual at the center of the organization to create a sustainable and stimulating environment that respects diversity and is geared toward inclusion. Our employees operate worldwide and represent a mix of experience and backgrounds. We believe this diversity supports our innovation and continuous collaboration with our customers and all stakeholders. We offer all employees the same opportunities to develop their own skills and capabilities, avoiding any form of discrimination based on race, sex, age, nationality, religion, disability, or personal beliefs.

### Parental leave

Special attention is given to supporting motherhood and the return to work after maternity leave. For this reason, we offer various services to our employees at the headquarters and manufacturing plants to support parenthood and accompany every woman before, during, and after her maternity leave. In 2025, we register a 100% rate of return after maternity leave.

	GRI	UM	31.12.2025	31.12.2024
Return to work rate	401-3 c	%	100	100
<i>of which male</i>	401-3 c	%	100	100
<i>of which female</i>	401-3 c	%	100	100

## My School Ticino

In 2011, the Medacta for Life Foundation was founded and, the following year, the My Baby 0-3 Nursery school was opened. Its aim was to support the company's employees in balancing their family and professional lives by welcoming their children. Also accessible to the local community, over the years the educational offer expanded. Currently, it includes: My Child 3-6 Pre-school, My Kid 6-10 Primary School, together with additional services such as extra-school service (including pre- and after-school, canteen service, summer camp, and My Week during school holidays) and language courses (Chapter 6.3). Employees' children have priority access and special discounts.

## Information on employees

We assess and review the statistics of our workforce, tracking progress, particularly in relation to gender and nationality, including the percentage of women and high-growth market nationalities in leadership positions. Turnover is also monitored at Medacta to help us manage the turnover rate, reduce regretted losses, and develop a better understanding of how to retain our people. Medacta employment has grown sharply following the dynamics of our business expansion. As of the end of December 2025, the Group has 2'165 employees, 72% of whom are employed in the EMEA region, 14% in the APAC region, and 14% in North America. During 2025 there were 473 new employees, of which 258 incremental positions. The new employees met the needs of the business expansion in those countries where we are present. The female population is 32% of the total workforce, and the vast majority is hired on a full-time permanent contract basis.

	GRI	UM	31.12.2025	31.12.2024
<b>Information on employees</b>				
Total new hires	2-7 a	n.	473	375
Total number of employees as at December 31	2-7 a	n.	2'165	1'907
<b>Employees breakdown by gender</b>				
Men	2-7 a	n.	1'474	1'304
		%	68	68
Women	2-7 a	n.	691	603
		%	32	32
<b>Employees breakdown by age group</b>				
Under 30 years old		n.	417	375
30 - 50 years old		n.	1'288	1'148
Over 50 years old		n.	460	384
<b>Breakdown of employees by length of employment contract and gender</b>				
Permanent contract	2-7 b	n.	2'118	1'876
<i>of which women</i>	2-7 b	n.	677	594
Temporary contract	2-7 b	n.	47	31
<i>of which women</i>	2-7 b	n.	14	9
<b>Breakdown of employees by length of employment contract and region</b>				
Permanent contract	2-7 b	n.	2'118	1'876
<i>of which EMEA</i>	2-7 b	n.	1'516	1'367
<i>of which North America</i>	2-7 b	n.	296	239
<i>of which APAC</i>	2-7 b	n.	306	270
Temporary contract	2-7 b	n.	47	31
<i>of which EMEA</i>	2-7 b	n.	46	28
<i>of which North America</i>	2-7 b	n.	0	0
<i>of which APAC</i>	2-7 b	n.	1	3
<b>Breakdown of employees by employment type and gender</b>				
Full time	2-7 b	n.	2'079	1'825
<i>of which women</i>	2-7 b	n.	617	533
Part time	2-7 b	n.	86	82
<i>of which women</i>	2-7 b	n.	74	70
<b>Breakdown of employees by employment type and region</b>				
Full time	2-7 b	n.	2'079	1'825
<i>of which EMEA</i>	2-7 b	n.	1'489	1'323
<i>of which North America</i>	2-7 b	n.	294	237
<i>of which APAC</i>	2-7 b	n.	296	265
Part time	2-7 b	n.	86	82
<i>of which EMEA</i>	2-7 b	n.	73	72
<i>of which North America</i>	2-7 b	n.	2	2
<i>of which APAC</i>	2-7 b	n.	11	8

	GRI	UM	31.12.2025	31.12.2024
<b>Total number and rate of new employee hires</b>				
New employee hires	401-1 a	n.	473	375
Rate of new hires	401-1 a	%	22	20
<b>Total number and rate of new employee hires by gender</b>				
Men	401-1 a	n.	321	237
Women	401-1 a	n.	152	138
Rate of men's hires	401-1 a	%	68%	63
Rate of women's hires	401-1 a	%	32%	37
<b>New employee hires by age group</b>				
Under 30 years old	401-1 a	n.	178	133
30 - 50 years old	401-1 a	n.	217	184
Over 50 years old	401-1 a	n.	78	58
Under 30 years old - rate	401-1 a	%	38%	35
30 - 50 years old - rate	401-1 a	%	46%	49
Over 50 years old - rate	401-1 a	%	16%	15
<b>New employee hires by region</b>				
EMEA	401-1 a	n.	298	263
North America	401-1 a	n.	118	66
APAC	401-1 a	n.	57	46
Rate of new hires in EMEA	401-1 a	%	19%	19
Rate of new hires in North America	401-1 a	%	40%	28
Rate of new hires in APAC	401-1 a	%	19%	17

## 5. Caring for the Environment

### 5.1 Climate change and energy

#### Explanation of the topic

Under the United Nations Framework Convention on Climate Change (UNFCCC), climate change refers to long-term shifts in temperature, weather patterns, and environmental conditions, influenced by natural factors and human activities. While it presents challenges, it also serves as a powerful catalyst for innovation, efficiency, and sustainability. By embracing cleaner technologies, optimizing resource use, and reducing waste, societies and businesses can create a more resilient and prosperous future, fostering economic growth while protecting natural ecosystems.

#### Medacta's approach to the environment

We are committed to sustainable and responsible environmental management practices, emphasizing alignment with local and international standards and continual minimization of our collective environmental impact. As a multi-generational family company, responsible stewardship for the preservation of future generations is deep within our culture. We are committed to protecting the environment, in compliance with all obligations, and minimizing our impact on all environmental risk factors. In line with this approach, we set related targets for the benefit of all stakeholders, a thriving business, and a healthy environment. Risk management is applied to leverage the evolving landscape of threats, opportunities, and responsibilities. Our commitment is embodied in our ESG Policy, as shown in our risk management section (Chapter 2.7). Our ISO 14001 certificate is for us a framework to protect the environment and respond to changing environmental conditions in balance with socio-economic needs. This applies throughout our quality management system, with performance metrics integrated into our official quality objectives for routine monitoring and responsive action when needed.

In this report, we disclosed climate issues as outlined by the Task Force on Climate-related Financial Disclosures (TCFD) recommendations in accordance with art. 3 of the Swiss Ordinance on Climate Disclosures, encompassing the four thematic areas of governance, strategic planning, risk management, and metrics and targets (Chapter 5.2). Our Guidelines for Environmental Sustainability course is part of our mandatory corporate training program, aiming to raise awareness and equip employees with the knowledge necessary to implement some sustainable practices in their daily activities. Through this training, we are reinforcing our commitment to environmental responsibility across all levels of the organization, ensuring that sustainability becomes a key aspect of our operational culture.

#### Compliance with environmental laws and regulations

In all the contests in which we operate, we undertake to act in full respect of laws and regulations in force and aim at the continuous improvement of our environmental performance, through the application of advanced quality systems, risk assessment and management, training, awareness, and involvement of employees, and the application of environmental sustainability criteria in the selection of new suppliers supported by our screening procedure. In 2025, we reached 99% of suppliers assessed against these criteria, and we are committed to maintaining this level above 70%.

In 2025, there were no fines or non-monetary sanctions for non-compliance with environmental laws and/or regulations. In addition, no cases were brought through dispute resolution mechanisms for non-compliance with environmental laws and/or regulations.

### 5.2 Task Force on Climate-related Financial Disclosure (TCFD)

In 2017, the Task Force on Climate-related Financial Disclosures (TCFD) provides a report establishing recommendations for helping businesses disclose climate-related financial information in a clear, comparable, and consistent way.

In its work, the Task Force drew on member expertise, stakeholder engagement, and existing climate-related disclosure regimes to develop a singular, accessible framework for climate-related financial disclosure<sup>4</sup>. By adopting the TCFD approach, we aim to enhance transparency and accountability in our climate-related disclosures.

#### Medacta's approach

In accordance with art. 3 of the Swiss Ordinance on Climate Disclosures<sup>5</sup>, we disclose herein on climate issues as outlined by the TCFD recommendations. This section encompasses the four thematic areas of governance, strategic planning, risk management, and metrics and targets.

<sup>4</sup> <https://assets.bbhub.io/company/sites/60/2021/10/FINAL-2017-TCFD-Report.pdf>

<sup>5</sup> <https://www.news.admin.ch/newsd/message/attachments/74006.pdf>

## Governance

Since 2021, Medacta's Board of Directors has been responsible for overseeing corporate sustainability, including issues related to climate change. This oversight is supported by an inter-functional corporate sustainability team, which regularly engages all relevant internal stakeholders as needed (Chapter 1.5). The members of this team form the working group that has conducted the activities for adopting and implementing the TCFD framework within the company, under the guidance of the Board. The Board reviews overall progress and direction regarding strategies, policies, and programs related to ESG topics on a regular basis.

The standing Audit and Risk Committee ("ARC") plays a prominent role in assessing climate-related risks. The ARC elevates risk analysis through our enterprise risk management process (Chapter 2.7). During its periodic meetings, the ARC reviews all topics related to risk, consistently addressing environmental concerns as a cross-cutting issue. Since 2024, the ARC has intensified its focus on climate-related matters by incorporating a dedicated section into its risk analysis. The ARC Chair provides regular updates to the Board.

The company also addresses environment-related issues in the Medacta ESG Policy (Chapter 2.7), setting out its commitment to "protecting the environment, compliance to all obligations, and minimizing our impact on all overall environmental risk factors".

## Strategy

Our sustainability strategy integrates economic sustainability with social and environmental value generation. We have structured this model into four key areas, one of which specifically addresses environmental concerns (Chapter 5). Furthermore, we have adopted the United Nations' Sustainable Development Goals (SDGs) as a guiding framework for our initiative and have identified Goal 13, Climate Action, as one of our primary commitments, among others (Chapter 1.3).

Climate change poses one of the most significant challenges of our time, and its impacts require a comprehensive understanding of climate-related risks to inform proactive measures. For this purpose, in 2024, we initiated a project to assess climate-related risks, conducting a detailed evaluation of the potential impacts of climate change on the organization by systematically identifying and analyzing climate hazards, vulnerabilities and adaptive capacities.

The project consists of two phases. The first phase analyzes Medacta's production sites in Rancate and Castel San Pietro (both located in Ticino, Switzerland) and the supply of electricity to these sites via the public network. The analysis differentiates the impacts on the two sites when exposure, vulnerability and preparedness levels between the two sites differ significantly. The global branches, as well as the suppliers and customers, are not covered by the assessment yet.

The assessment carried out in 2024 identifies and quantifies physical and transitional risks in accordance with the 2017 Guidelines of the Task Force on Climate-related Financial Disclosures (TCFD) and supports reporting under art. 964 of the Swiss Code of Obligations. It also conducts a scenario analysis of current and projected climate futures to understand potential future impacts and inform strategic decision-making and risk management practices.

## Methodology

The risk assessment conducted for the 2024 report employs the method of Event Tree Analysis (ETA) to systematically evaluate potential events, their associated probabilities and impacts. This method allows for a detailed breakdown of the outcomes of events leading to specific consequences, providing a comprehensive risk profile (IEC 2010).

The ETA was conducted by a working group consisting of key staff members of Medacta belonging to different departments (Human Resources, Quality, Marketing etc.) and with the support of two facilitators from the University of Applied Sciences and Arts of Southern Switzerland (SUPSI). The participants represent a multidisciplinary team with expertise relevant to the systems and processes being analyzed in the assessment.

In order to improve the robustness of the ETA, a scenario analysis was performed in accordance with the TCFD Guidelines. The inclusion of scenarios allowed us to develop a risk inventory of Medacta under different climate-related futures. Details of the climate scenarios employed for the analysis are provided in the following section.

Finally, the ETA results were used to develop suggestions for mitigating the identified risks and improving the organization's risk mitigation strategy.

## Climate Scenarios

In this risk assessment, the financial impacts of climate-related risks are evaluated under current conditions and considering three long-term (up to 2060) climate scenarios developed for the analysis: (i) Business as Usual (BAU), (ii) Paris Agreement (PARIS), and (iii) No Action (NO ACTION).

Each scenario corresponds in principal to one of the Representative Concentration Pathways (RCP) defined by the Intergovernmental Panel of Climate Change (IPCC 2023).

In the assessment, the impact of different scenarios on the level of risk for different hazards was simulated modifying the probability of the initiating event in line with the results of the Climate Scenarios for Switzerland provided by the National Centre for Climate Services (NCCS 2018).

The risk assessment was conducted in two steps – hazard identification and risk quantification. The first step of the risk assessment was to identify climate-related hazards potentially relevant to the organization. We considered the list of climate hazards provided by the TCFD Guidelines to identify hazards potentially relevant to the organization, including both physical and transitional hazards.

The exposure of the organization to each category of hazards was evaluated based on the scientific literature, official reports, and GIS data from the Canton and the Confederation, complemented with the judgment of the members of the working group.

The analysis shows that Medacta's production sites in Rancate and Castel San Pietro (both located in Ticino, Switzerland) are exposed to a limited range of physical hazards including storms, droughts, heat waves, hailstorms and surface runoff. For all other potential hazards, the organization shows low levels of exposure in consideration of the geographical locations and the type of activities conducted. At the same time, the organization appears exposed to the transitional risk of changes in the policy landscape concerning in particular the increased pricing of GHG emissions.

Finally, the working group recommends that organization's exposure to the hazard of increased cost of raw materials (including steel, titanium, cobalt, PA, POL) should be further investigated in the future.

The hazards identified in the previous step were analyzed with the ETA to quantify the risk level. Under current conditions, the most significant risks are from hailstorms and the introduction of a carbon tax in Switzerland. The third most important risk is from droughts, but this risk is an order of magnitude smaller than the previous two.

The two primary risks (hailstorms and carbon tax) remain significant also in the future considering alternative climate scenarios. The risk of hail increases under all simulated scenarios due to a general worsening of climate conditions, while the risk of a carbon tax decreases substantially in the "NO ACTION" scenario and increases four folds in the "PARIS" scenario.

The hazards related to surface-run-off and higher mean temperatures are not presented in the below table because the working group considered their risk not material for the organization. The case of droughts affecting the production of hydropower in the region and reducing the supply of electricity to the organization is considered very unlikely by the working group and thus not included in the ETA.

## Risk Management

Medacta has developed a customized enterprise risk management (ERM) approach for identifying, assessing, managing, and monitoring the risks that the organization faces (Chapter 2.7).

The risk assessment illustrated in this report can support the inclusion of climate-related risks in the ERM of the company and the development of a mitigation strategy for climate-related risks.

The results of the assessment show that the overall level of exposure and vulnerability of Medacta's production sites in Rancate and Castel San Pietro (both located in Ticino, Switzerland) is rather low and that the organization appears well-prepared to manage such risks.

## Metrics and Targets

Since 2022, we have tracked our progress towards our global sustainability goals. Our key climate metrics are focused on reducing greenhouse gas emissions, with an achieved target of a < 1.0 tCO<sub>2</sub>eq/€M (GHG / Revenues, Scope 1 Fuel Combustion + Scope 2 Purchased Electricity on Market base for our facilities in Ticino) in 2025.

	Potential impact (current conditions)	Mitigation (actions taken by the management)	Potential severity with mitigation	Potential severity without mitigation
<b>Transition</b>				
Carbon tax	Financial impact.	Emissions reduction for scope 1 and 2.	Low	Moderate
<b>Physical</b>				
Hail	Damages to the roofing in the production area, to the photovoltaic system (PV), and to the company vehicles. In this event, we expect a temporary suspension of the production process.	Two layers of roofing to provide enhanced protection and enhanced drainage systems. 24/7 quick service intervention available around the clock to respond quickly to any damage or operational disruptions. Insurance against natural hazards.	Low	Moderate
Droughts	Lack of water necessary for the production process. We expect detrimental impacts on the production process and office work. Possible temporary suspension of some production process.	Insurance against natural hazards. Consolidated plans for the construction of a public water network to the nearby Lake of Lugano operational in 2026.	Low	Moderate
Storms (electricity supply)	Lack of electricity. In this event, we expect a temporary suspension of the production process.	In-house power generator to ensure the continuity of critical operations during power outages. A dedicated team to address immediate issues concerning the power generator. External 24/7 quick response service to address any additional issue with the power generator.	Very low	Low
Storms	Damages to the roofing in the production area. In this event, we expect a temporary suspension of the production process.	Two layers of roofing to provide enhanced protection. 24/7 quick service intervention available around the clock to respond quickly to any damage or operational disruptions. Insurance against natural hazards.	Low	Moderate
Heat waves	Consumption of additional electricity to supply the chillers, with consequent costs.	Insurance against natural hazards.	Very low	Low

## Our Operations

Our manufacturing capacity is primarily based in Switzerland, namely in Castel San Pietro and Rancate, Canton Ticino, two hubs of cutting-edge technology. In 2025, Medacta expanded its manufacturing footprint based on the acquisition of Parcus Medical in Sarasota, Florida, USA, which is now operating as Medacta Americas Manufacturing.

In 2025, Medacta as a Group consumed an overall 21'944 MWh of energy, of which 65% was from renewable resources. Energy consumption is mainly concentrated in our production activities in Switzerland and for year 2025 consider the creation of new spaces for offices and production in Rancate. The newly acquired production areas in Florida and branches show worldwide a limited impact, mostly related to operating offices. In Switzerland, 100% of electricity comes from renewable sources.

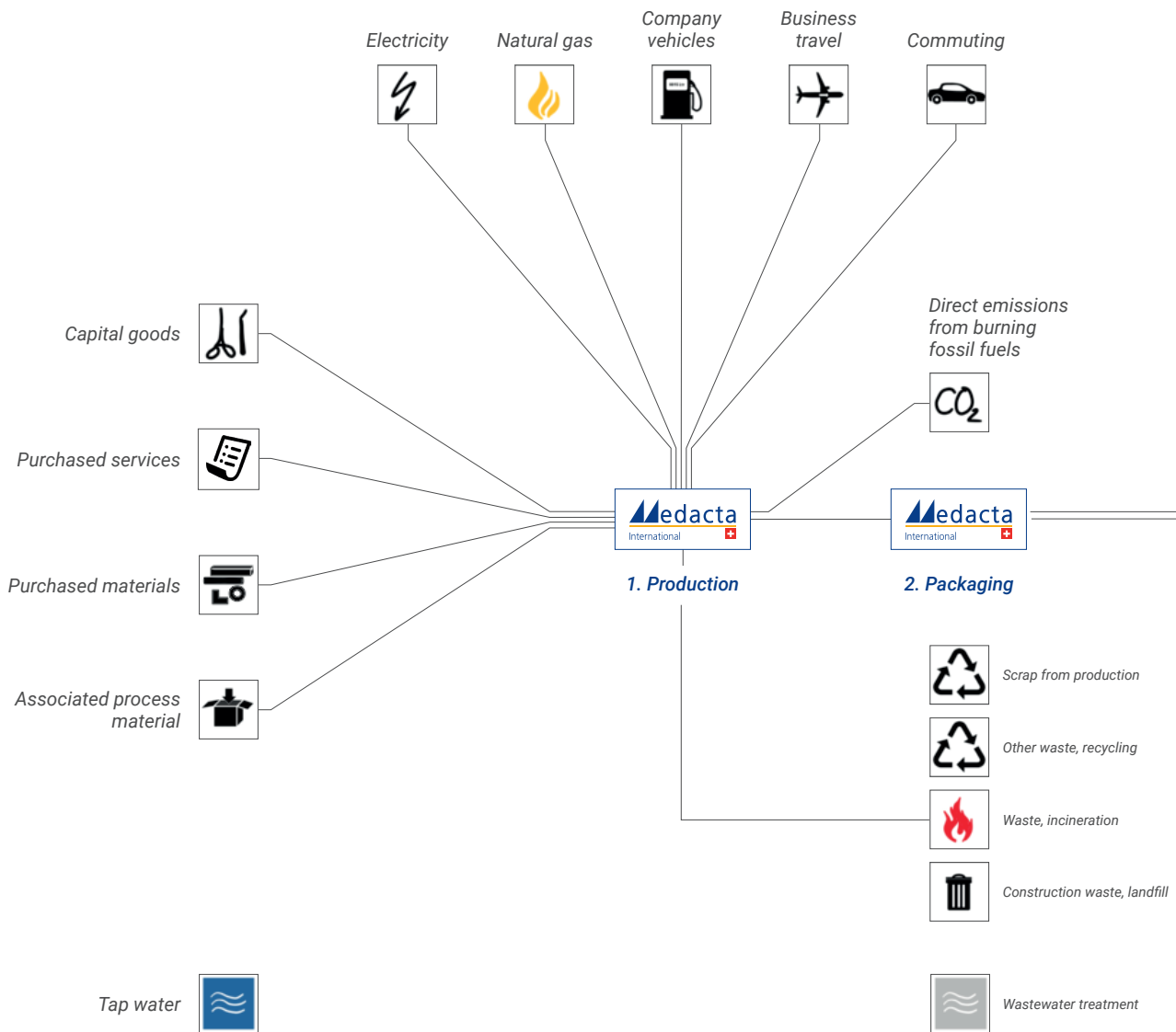
We continued working to reduce the environmental impact in our production plants following the "Voluntary commitment to climate protection and energy efficiency", signed in 2019 with the Energy Agency of the Swiss Private Sector (AEnEC), commissioned by the Swiss Federal Office of Energy and Federal Office for the Environment (FOEN).

	GRI	UM	31.12.2025	31.12.2024
Total energy consumption (B+C+E)	302-1 e	MWh	21'944	17'311
<i>of which from renewable energy sources (A1+D)</i>	302-1 e	MWh	14'326	11'493
<b>Breakdown of direct primary energy consumption by source and type</b>				
Direct consumption of primary energy from renewable sources (A1)	302-1 b	MWh		
Direct consumption of primary energy from non-renewable sources (A2)	302-1 a	MWh	6'196	5'533
<i>of which natural gas for production sites and warehouses</i>	302-1 a	MWh	808	1'228
<i>of which gas for heating offices</i>	302-1 a	MWh	506	769
<i>of which diesel fuel for automotive</i>	302-1 a	MWh	4'882	3'537
Total direct energy consumption (B=A1 + A2)	302-1	MWh	6'196	5'533
<b>Electricity consumption</b>				
Purchase of electricity (C)	302-1 c	MWh	15'565	11'605
<i>for powering production sites and warehouses</i>	302-1 c	MWh	13'729	10'236
<i>for operating the offices</i>	302-1 c	MWh	1'837	1'369
Share purchased from renewable (D)	302-1 c	MWh	14'326	11'320
Self-produced energy consumption (E)	302-1	MWh	183	173
<i>of which from renewable energy sources (F)</i>	302-1	MWh	183	173

	GRI	UM	31.12.2025	31.12.2024
Total energy consumption	302-3	MWh	21'944	17'311
Total revenues	302-3	k€	683'827	590'580
Energy consumption per revenue	302-3	MWh/ k€	0.0321	0.0293

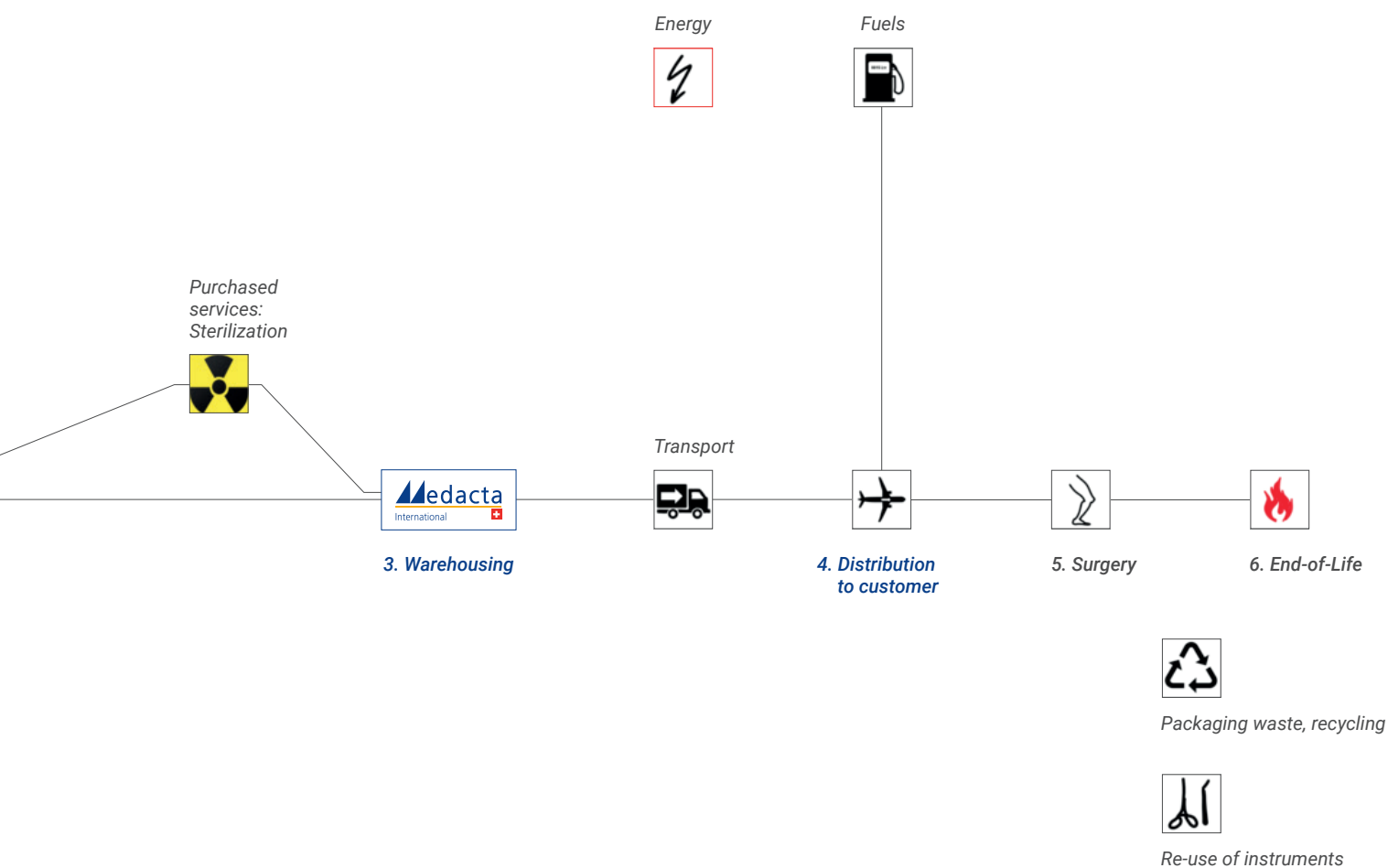
Additionally, we initiated a study focused on the efficient and economical use of resources, including energy and materials, in collaboration with an external partner certified by the Federal Energy Office and the Federal Environment Office. This partnership also includes the reporting of GHG emissions across our entire supply chain, in line with the GRI standards. As part of this effort, we have mapped our carbon footprint (see related infographic in this chapter) to better understand the environmental impact of our operations, providing a clear foundation for identifying improvement areas and reducing emissions.

As an internal practice, the R&D process is set to facilitate sustainable development with the Quality Assurance Department reviewing each product under development, including the environmental sustainability requirements.



Moreover, we put in place some initiatives to reduce the environmental impact of our production process in the medium term:

- our product packaging is undergoing a comprehensive review to progressively optimize production, shipping, and handling processes in a sustainable way;
- we launched a project to extend the shelf life of implantable devices and reduce reprocessing and plastic waste;
- we are implementing lean-based projects to reduce inefficiencies and shorten manufacturing lead times;
- we are reducing the use of polishing materials in production to reduce industrial waste;
- for some products used in hip replacement, we optimized the initial forged raw material, saving around 5% per unit compared to the previous process;
- for some products used in knee replacement, we optimized the format of the polyethylene raw material, reducing the amount of shavings during production.



## GHG direct emissions (Scope 1)

Scope 1 emissions are direct emissions from sources we own and control, mainly related to our production facilities.

Scope 1 emissions include:

- direct emissions from stationary combustion only related to gas combustion for heating;
- direct fugitive emissions from refrigeration and air conditioning;
- direct emissions from company vehicles are limited to vehicles owned by Group companies.

Our commitment to reduce our Scope 1 emissions focuses on increasing the efficiency of our equipment and favoring the use of renewable energy. In recent years, we have taken actions to reduce emissions, mostly concentrated on our production facilities. We started with the important decision to abandon fuel oil for heating in favor of efficient gas boilers and introduced continuous monitoring of temperature settings in new offices.

Since 2015, all new construction buildings in Switzerland have been heated and cooled by electrically powered multi-purpose heat pumps.

In 2025, total Scope 1 emissions were 1'480 tCO<sub>2</sub> equivalent, 29% of which were from production facilities in Switzerland.

In the past year, we implemented four initiatives to reduce Scope 1 emissions:

- compressor "waste heat" recovery system connected with climate HVAC system;
- chiller "waste heat" recovery system connected with climate HVAC system;
- reduction of natural gas consumption through technical solutions as above and continuous temperature optimization and the management of our operating system in Rancate and Castel San Pietro facilities;
- increased efficiency of our compressed air system and distribution in production.

## GHG indirect emissions (Scope 2)

Scope 2 emissions are indirect emissions related to the use of purchased energy as electricity. Indirect emissions due to purchased electricity have been historically calculated for our production sites in Switzerland, and, beginning from 2023, we included our branches worldwide, providing an overall picture at the Group level.

In 2025, we purchased a total of 15'565 MWh, approximately 92% of which from renewable energy sources. Since 2021, we have purchased 100% renewable electricity in our manufacturing facilities in Switzerland, leveraging the availability of renewable energy through European Guarantees of Origin (GoO).

Following the installation of photovoltaic panels in our Castel San Pietro facility and in autumn 2025 also in Rancate, our internal production of electricity from renewables reached 183 MWh. In the coming years, as a continuous improvement and according to our expansion plans, we intend to increase our electricity production from photovoltaic panels at our production facilities in Switzerland doubling in 2025 the produced electricity from photovoltaic compared to the electricity produced in 2023.

In 2025, in line with the company's growth and recent expansions, electricity consumption grew in absolute value due to increased activities. Total indirect emissions related to electricity consumption were 1'067 tCO<sub>2</sub> equivalent, principally attributable to Switzerland (57%).

## Intensity ratio (Scope 1+2)

Starting in 2023, we introduced the GHG emissions intensity indicator related to our facilities in Switzerland. We calculated the indicator by dividing the amount of Scope 1+2 emissions by group revenues at the end of the year. In particular, we have set a target based on the 2019 baseline, calculated using the same methodology, aiming at a significant reduction of the ratio to demonstrate the effectiveness of the actions implemented over time (Chapter 1.7).

## Our supply chain (Scope 3)

As we proceed forward to fully capture the composition of our environmental footprint, we are actively assessing the calculation methods for Scope 3 indirect emissions. Within this analysis, we have identified Scope 3 emissions related to our main upstream and downstream activities across the entire value chain, including, but not limited to, the following sources:

- upstream: purchased goods and services, capital goods, fuel and energy-related activities (not included in Scope 1 and 2), upstream transportation and distribution, business travel, and employees commuting;
- downstream: downstream transportation and distribution.

	GRI	UM	31.12.2025	31.12.2024
Direct CO <sub>2</sub> emission - Scope I	305-1 a	tCO <sub>2</sub> -eq	1'480	1'296
Indirect CO <sub>2</sub> emissions - Scope II (location based)	305-2 a	tCO <sub>2</sub> -eq	1'067	620
Total CO <sub>2</sub> emissions (Scope I+II)		tCO <sub>2</sub> -eq	2'547	1'916
Total revenues		M€	684	591
GHG emission intensity per revenue	305-4	tCO <sub>2</sub> -eq / M€	3.7	3.2
Total CO <sub>2</sub> emissions (Scope I+II) for CSP + RCT*		tCO <sub>2</sub> -eq	605	691
GHG emission intensity per revenue (CSP + RCT*)	305-4	tCO <sub>2</sub> -eq / M€	0.88	1.17

\*Related to Castel San Pietro and Rancate headquarters and facilities

	GRI	UM	2025 market based*	2025 location based	2024 market based*	2024 location based
<b>Breakdown of indirect CO<sub>2</sub> emissions Scope II by country</b>						
Switzerland	305-2	tCO <sub>2</sub> -eq	55	432	41	340
Australia	305-2	tCO <sub>2</sub> -eq	166	166	150	150
Austria	305-2	tCO <sub>2</sub> -eq	26	26	-	-
Belgium	305-2	tCO <sub>2</sub> -eq	22	22	-	-
Canada	305-2	tCO <sub>2</sub> -eq	-	-	-	-
France	305-2	tCO <sub>2</sub> -eq	2	2	3	3
Germany	305-2	tCO <sub>2</sub> -eq	-	-	-	-
Italy	305-2	tCO <sub>2</sub> -eq	12	12	14	14
Japan	305-2	tCO <sub>2</sub> -eq	55	55	-	-
Spain	305-2	tCO <sub>2</sub> -eq	7	7	-	-
UK	305-2	tCO <sub>2</sub> -eq	6	6	-	-
USA	305-2	tCO <sub>2</sub> -eq	313	339	113	113
Total		tCO <sub>2</sub> -eq	664	1'067	321	620

\* For 2025, the purchased electricity mix is only known for the Swiss sites Castel San Pietro and Rancate, where 100% hydropower was purchased with a certificate of European origin. For the other locations, the respective national emission factor was also used for the market-based report. It is planned, under a continuous improvement, to add marketbased data in the next period.

## 5.3 Mobility

### Explanation of the topic

The mobility of people and goods is critical for business operations. However, transportation activities can have negative environmental impacts. In particular, employee commuting generates GHG emissions.

### Medacta's approach

To us, mobility represents a commitment to reducing our impact on the local environment in line with the general approach of Canton Ticino, where our headquarters are located. We are actively collaborating with the public authorities to reduce gas emissions, finding also common ground with other companies based in the same area to optimize the general impact on the environment. Considering this, we have consistently promoted the importance of sustainable mobility by developing projects and initiatives designed to raise the awareness of our employees and to provide tangible benefits, such as carpooling and incentives to public transportation.

We are committed to continuously seeking new ways to improve and encourage carpooling and the use of public transportation, with a focus on making these options more convenient and accessible.

## Carpooling

Since 2014 we have successfully promoted carpooling after analyzing a series of data to assess its feasibility and potential benefits. Since then, our carpooling has allowed for a progressive reduction in the number of commuting cars, respecting the environment and the needs of the company and employees. Right now, approximately 56% of our workforce in Rancate and Castel San Pietro adopted carpooling. To monitor carpooling activities, we considered the average daily commuting distances, the average modes of transport, and the average number of commuting days. In 2025, carpooling enabled us to avoid 757 tons of CO<sub>2</sub> – a 58% reduction compared to all employees commuting by private car.

### Public transportation and other initiatives

To promote the use of public transportation, we cover 50% of the subscription costs for employees working at our headquarters and manufacturing plants in Ticino (Switzerland). Additionally, we support 50% of the hourly rental cost for electric bicycles on routes between home and work. Furthermore, we have installed four charging stations for electric vehicles at our headquarters in Castel San Pietro and at our Rancate site, encouraging employees to consider electric vehicles as a viable transportation alternative.

A test phase has begun for a new free shuttle service that connects the Rancate site with the railway stations in Mendrisio in the beginning and at the end of the working day, making commuting easier and promoting more sustainable mobility. During this trial period, we will collect feedback and data to assess the service's effectiveness and identify potential improvements.

## 5.4 Waste management

### Explanation of the topic

Managing the waste generated by business activities is becoming an important strategic priority. A responsible approach to sustainable waste management must focus on the entire lifecycle of a product to enable us to help reduce the negative environmental, social, and financial impacts of consumption.

### Medacta's approach

Our effort is to minimize all our waste streams. As mentioned above, starting from the design of our product through our production process, we follow the scope to maximize productivity while simultaneously reducing the use of raw materials and waste within our manufacturing operation. The waste is mostly generated in our production facilities in Switzerland, at both sites, Castel San Pietro and Rancate.

In 2025, we produced 831 tons of waste, 74% of which was non-hazardous waste. The waste produced is managed by local companies to optimize the recycling of our waste respective to our production processes. Summarizing, in 2025 the destination of the waste generated is the following:

- Recycling: 50%;
- Burned for energy generation: 25%;
- Sent to landfill: 25%.

As shown above, our waste is either incinerated, producing heat to generate energy and reducing the burning of fossil fuels, or recycled by third parties. In 2025, 75% of the waste was converted into energy or recycled.

A significant share of process waste is made up of two main categories: metal swarf and short metal bar offcuts that cannot be reused in production. Nothing goes wasted: 100% of the metal scrap generated, including steel and titanium, is collected and sold to third parties for reuse across a variety of industries (excluding healthcare manufacturing).

Concerning hazardous waste, following the successful initiative to recycle the polyamide powder (avoiding the disposal to landfill as hazardous waste), we started a new project to recycle up to 100% of titanium powder scraps generated in the production process. This project will also allow us to avoid the disposal of powder as hazardous waste to the landfill.

	GRI	UM	31.12.2025	31.12.2024
Hazardous waste	306-3 a	t	215	119
Non-hazardous waste	306-3 a	t	617	608
Total waste produced	306-3 a	t	837	727

## 5.5 Water use

### Explanation of the topic

Water use is fundamental for manufacturing and production processes around the world. Manufacturing and other industries use water during the production process either for creating their products or cooling equipment used in the production process.

### Medacta's approach

Water is mainly used throughout the manufacturing and preparation of our products, representing the core of our water consumption. The source of all water usage is municipal water supplies. Approximately 50% of the water withdrawn is used for washing semi-finished and finished products within the entire production cycle. The residual 50% is used by headquarters and offices. In Switzerland, the industrial water, after use, is directly sent to neutralization tanks regulating the pH before being released. The control and certification of the water released is carried out every quarter by SPAAS, the Cantonal Section of air and soil protection.

Our annual consumption, equal to the difference of water withdrawal and water discharge, is null, due to the characteristics of our industrial processes, essentially focused on washing products' components.

Even if data are shown on a consolidated basis<sup>6</sup>, most of the water withdrawn and discharged is obviously related to our production facilities in Rancate and Castel San Pietro, representing approximately 90% of the overall amounts.

	GRI	UM	31.12.2025	31.12.2024
Total water withdrawn		m <sup>3</sup>	43'454	36'123
<i>in areas with water stress</i>		m <sup>3</sup>	0	0
Total water discharge		m <sup>3</sup>	43'454	36'123
<i>in areas with water stress</i>		m <sup>3</sup>	0	0
Total water consumption	303-5	m <sup>3</sup>	0	0
<i>in areas with water stress</i>	303-5	m <sup>3</sup>	0	0

The increase in water withdrawal recorded in recent years reflects the steady growth of the business and productivity levels.

## 5.6 Biodiversity and land use

### Explanation of the topic

Biodiversity has become an emerging ESG topic due to the unprecedented rate of decline. The Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES) has found that one in eight million plant and animal species is threatened with extinction.

Land use change has been recognized as a key driver of biodiversity loss. For this reason and for its overall impact on the environment, society and the economy, land use change requires careful consideration.

### Medacta's approach

We recognize the need to protect the range of habitats and species on Earth and to safeguard the natural ecological processes and the livelihoods they support.

Medacta owns two operational sites adjacent to or within protected areas in Switzerland. The site of Rancate, with an area of 13'000 m<sup>2</sup>, is included in an industrial area and is adjacent to an area designated for protection of the natural landscape, the lowest level of protection in the region. The site of Castel San Pietro, covering an area of 14'500 m<sup>2</sup> in a wider industrial area, is located within an area of landscape protection and in proximity (less than 500m) to the natural park of Gole della Breggia. Due to the locations of these sites, we apply careful consideration to the potential impacts of our activities especially with regards to noise levels and emissions caused by commuting; please make reference to the action put in place related to carpooling (Chapter 5.3).

<sup>6</sup> Data related to branches are estimated assuming a consumption per capita for employees of each branch.

We continued our collaboration with Swiss Climate, a consultancy involved in sustainability and climate protection projects, to sponsor some initiatives that can improve the overall environmental sustainability in different countries. A summary of the main projects we sponsored:

#### **Sustainable forest management in Borneo**

The Rimba Raya Biodiversity Reserve protects 64'500 hectares of peat swamp forest in southern Borneo, preventing deforestation caused by the palm oil industry and sequestering over 4.5 million tons of CO<sub>2</sub> annually. Recognized in September 2020 as the first REDD+ project which contributes to all 17 UN Sustainable Development Goals (SDGs), it also focuses on health and water initiatives for local communities.

Rimba Raya provides access to clean water through filtration systems and wells while offering free medical services and health education. Additionally, it promotes proper sanitation and hygiene practices to enhance community health. Through these efforts, Rimba Raya supports both environmental conservation and the well-being of local populations.

#### **Climate protection and sustainable management of Swiss forest**

The project guarantees CO<sub>2</sub> storage and sustainable management of 7'279 hectares of forest in the Canton of Schwyz. This protects the climate, preserves Swiss forest biodiversity, and allows for generation of fuel wood for renewable energy production. As a Swiss quality standard for forest projects, it accounts for processes and modalities of the international CCBA standards by the Climate, Community & Biodiversity Alliance. Besides, this forest is FSC and PEFC certified.

## 6. Caring for the Community

### 6.1 Medacta's social approach

Social commitment to local areas and communities is rooted in Medacta's DNA around the world, and this vocation is demonstrated through Medacta for Life Foundation (herein "the Foundation"), which embodies the company's desire to play an active role in the community. The Foundation is dedicated to various activities primarily related to childhood (development, assistance, protection) in our local area, mainly in Ticino; to supporting and collaborating with domestic organizations on charitable and socially proactive projects; to aiding humanitarian missions around the world. In addition to these activities, we encourage our branches to develop social programs to benefit local communities.

In 2025, Medacta supported the Foundation's activities through a donation of 500'000 CHF. This was partly allocated to the support of associations and sponsorships (see below "Medacta for Life Foundation"), and partly (together with donations from members of the Siccardi family and from other private donors) to the support of My School Ticino – the Foundation's main project – and related projects (see below).

	UM	31.12.2025	31.12.2024
Amount	CHF (k)	500	500

### 6.2 Medacta for Life Foundation

Established in 2011, the Foundation coordinates and contributes to implementing projects with social utility at local, national, and international levels through financial support and the transfer of knowledge and skills. Historically, its main purpose has been related to the management of the corporate nursery called My Baby 0-3. This was conceived to reconcile professional and private life: a corporate daycare center, also open to local families needing care. The goal is to support parenthood, promote women's re-entry into professional life after maternity leave, and foster work/education/family balance. From here, the statutory purpose of the Foundation expanded naturally toward wider school services and the realization of socially beneficial projects for the surrounding area in Switzerland and worldwide. The interventions revolve around three major areas:

- new generation development: My School Ticino 0-10
- participation in social projects: My Giving
- medical mission support: My Mission

In 2025, the Foundation supported 20 associations through donations and allocated 18 sponsorships, with a total contribution of more than Euro 218'000.

	UM	31.12.2025	31.12.2024
Employees	n.	78	89
<i>of which women</i>	n.	68	76

## 6.3 My School Ticino: development of new generations

### Explanation of the topic

Prioritizing responsible practices for the benefit of current and future generations is a fundamental aspect of social responsibility initiatives. Nurturing new generations can help foster a society equipped with conscious individuals and leaders ready to face the challenges of tomorrow.

### Foundation's approach

One of the first initiatives of the Foundation has been the creation of the company nursery school that has evolved over the years into My School Ticino 0-10. My School Ticino 0-10 is the only bilingual (Italian/English) Montessori-inspired school in Ticino for children aged 0-10 and is aimed at encouraging the development of individuals in a context that promotes their well-being and involvement according to the principles of active pedagogy. From its beginning, the project has expanded year after year. Today, My School Ticino includes a nursery school, a preschool, an elementary school, an extracurricular service, and a language school.

The campus (2'000+ sqm) is surrounded by nature, providing structured and unstructured woodland areas that inspire exploration and learning. School premises and classrooms are intentionally designed to foster focus, inquiry, and constructive interaction, providing children with a safe, motivating, and supportive learning setting.

In 2025, My School Ticino completed the implementation of two key projects initiated in the previous year. The installation of the heat pump system was successfully finalized, enabling the full transition away from heating oil and further reducing the school's environmental impact. Additionally, the integrated alarm and fire detection system became fully operational, enhancing safety measures and supporting the school's ongoing commitment to sustainable and efficient facility management.

For the school year 2024-2025, Medacta for Life Foundation awarded scholarships for six underprivileged students (three families), with a total value of more than Euro 12'000.

During the year, the school community continued to grow, with enrollment once again surpassing 200 students in September 2025, confirming the institution's solid and increasing level of trust among families. A total of 212 children – including both children of company employees and local families – were enrolled across three educational areas: My Baby (0–3), My Child (3–6), and My Kid (6–10).

In addition, 208 learners attended My Languages – the Language School, participating in both summer programs and year-round language courses. 85 adults attended My Languages' company language courses in 2025.

### My Baby 0-3 (nursery school)

The Foundation's first project was My Baby 0-3, a company nursery school adjacent to Medacta's headquarters in Castel San Pietro. In September 2025, My Baby hosted a total of 67 children in different hour shifts, divided into four groups: Baby (10 children, 3-12 months old), Tots (23 children, 12-24 months old), Toddler (16 children, 24-30 months old), and Spring (18 children, 30+ months old).

### My Child 3-6 (preschool)

The educational services include the preschool My Child, where children aged 3-6 years can find an educational environment and project tailored to their needs. In September 2024, taking advantage of the new campus premises, the third preschool section was opened. In September 2025, My Child counted a total of 66 children.



### My Kid 6-10 (primary school)

My Kid 6-10, a bilingual primary school, offers full-day schooling with curricular and after-hours care, including various extracurricular activities. During Canton Ticino's school holidays and summer holidays, the school's indoor and outdoor facilities are open to children from 3+ (whether attending the school or not), offering a variety of activities. My Kid 6-10 features a dedicated language lab for English (from Year 1) and French (from Year 3, in line with the Cantonal curriculum), as well as a modern STEM room equipped for hands-on learning in science, technology, robotics, and coding led by specialized teachers. Physical Education takes place either in the campus outdoor areas or in nearby municipal sports facilities, ensuring variety and movement throughout the school day. In September 2025, 75 pupils from year 1 to year 5 were enrolled in My Kid 6-10.



### My Woods (outdoor education)

Outdoor education, a pedagogical orientation that encourages experiences in direct contact with nature, is very much present at My School Ticino. For this purpose, My Woods, a forested area adjacent to the campus, provides opportunities for outdoor activities in the woods for our young learners. The area is a spacious woodland with a stream, wooden play structures, benches, and natural tables. During after-school hours, the entire area is open to the public. In addition to My Woods, outdoor education is provided through daily walks in green spaces (from 0 to 10), field trips, and outdoor activities included in the weekly plans of all sections, as well as a mountain week for children in years 4 and 5 of My Kid.

### Extracurricular activities

My School offers a wide range of activities that enhance its educational services and support families year-round. My School Ticino Extra School program is open to all children aged 3 and above, operating from 7 a.m. to 7 p.m. for 49 weeks annually. The My After Time program adds afternoon labs, sports, and free play opportunities, while My Weeks and My Summer Camp provide additional options during school and summer holidays.

### My Languages (school of languages)

My Languages – Language School offers tailor-made courses for children from 3 years old, teenagers, adults, and companies, using specific age-appropriate teaching methods. Courses are currently offered for French, English, German, and Italian, supports preparation for European Language Certificates and is recognized as a preparation center for the Cambridge English Language exams (the first session was held in May 2023). Following the positive experience of the language school in synergy with the curricular studies of children, in 2021 My Languages opened its second site in Lugano.

In addition to courses for children, My Languages supports Medacta Int. by providing language courses for its employees, underscoring the collaborative and synergistic approach between the two entities.

## 6.4 My Giving: philanthropic contributions

### Explanation of the topic

Philanthropic contributions can be critical to long-term success and prosperity. Good relations with local communities create the conditions for working together on projects and initiatives to help protect and empower our present and future ecosystems. This is part of our vision to have a positive social and economic impact.

### Foundation's approach

The Foundation is committed to protecting the rights of children and young people, supporting families and parents in their needs, and fostering sporting activities and community-focused projects that contribute to local development. Its approach is grounded in three key strengths: a systemic philanthropy model that works through networks of public and private partners; strong public-private collaboration that leverages complementary capabilities to maximize impact; and a pioneering spirit that enables the launch or support of innovative projects addressing emerging community needs.

The process of selecting projects to be supported is, first and foremost, based on the Foundation's statutory purpose, guided by the criteria that shape its way of working:

- Needs Assessment: Working closely with local stakeholders to identify needs, gaps, and opportunities, enabling us to plan and implement targeted and effective support actions.
- Project Due Diligence: Each initiative undergoes a structured evaluation focusing on critical aspects, innovation, and expected impact over time.
- Evaluation Criteria
  - Sustainability
  - Measurability
  - Replicability & Scalability
- Governance & Monitoring: Two project types are identified:
  - Internal Projects: fully managed and coordinated by the Foundation.
  - External Projects: overseen through continuous monitoring, budget reviews, result assessment, and participation in advisory bodies.

In January 2023, the constitutive assembly of ASFESI (Associazione Fondazioni Erogative Svizzera Italiana) was held. This association aims to bring together all Swiss-Italian grant-making foundations focused on local and/or international aid in various sectors, with a systemic perspective. Maria Luisa Siccardi Tonolli and Medacta for Life Foundation are members. During 2024 and 2025, ASFESI held important meetings among its members to share and collaborate on different charitable projects.

In 2025, the Foundation continued to support projects initiated in previous years, with particular attention to initiatives for children and vulnerable families, namely projects with ATFA and with the association ConTatto.

### Associazione ConTatto – Territorial Education Project

The Associazione ConTatto was established in 2022 with the aim of implementing the Territorial Education Project. After the trial phase (2021-2022), the project with ConTatto entered its pilot phase (2022-2025). The third phase of the project (2025-2027) is progressing at full pace, confirming the positive results achieved in the previous phases. The initiative is partially funded by the Canton and the Municipalities. Its objective is to ensure scalability and gradual expansion to an increasing number of local communities, ultimately becoming a publicly managed project, both operationally and financially, by the end of the current three-year cycle.

A review of the four-year period from 2021 to 2024 provides the following data: 40 families (with a total of 80 minors as dependents) were followed by the project, and 62 minors were taken care of through the project's actions. In 2025, 14 families were followed by the project, with a total of 27 minors. Moreover, at present, 12 families are into care and 5 families have been referred for a takeover, which, however, has not yet been completed.

### Punto d'Incontro (Meeting Point) e FAP (Famiglia Affidataria Professionale – Foster Home)

In collaboration with ATFA (Associazione Ticinese Famiglie Affidatarie – Foster Families), the Foundation initiated the project called *Famiglia Affidataria Professionale (FAP)*, the first step toward the reality of Family Homes. The project offers support to those children and minors who, for a certain period and for various reasons, need to be distanced from their homes. Those minors temporarily find hospitality and care either in a foster family, in a foyer, or in an institution. The *FAP* is something in between those realities: it consists of a foster couple with a background in social work and at least 3 years of experience in SOS fostering (which involves more tasks and responsibilities than a normal long-term foster placement). As far as the *FAP* is concerned, the total number of minors housed since the start of the project (2014) and 2025 is 21.

*Punto d'Incontro* is another project created with ATFA, which fosters safe and neutral maintenance of the child's relationship with the noncustodial parent(s). *Punto d'Incontro* was opened in March 2022 and is staffed by one part-time (50%) coordinator, the unique contact person of the territorial services who guarantees the correct running of the project from start to closure. Additionally, the project involves two part-time (40%) educators adequately trained in observing the parent-child relationship with functions of facilitation, mediation, and protection of the relationship; and one part-time (10%) secretary. At the end of December 2024, there were 15 minors in attendance at the facility.

## Pro Juventute – Mentoring and IV Media Recovery Projects

Pro Juventute is Switzerland's leading foundation dedicated to children and young people, committed to ensuring "that every child in Switzerland enjoys a happy childhood and an education based on self-determination and the exercise of responsibility."<sup>7</sup>

In recent years, the Foundation has supported the *IV Media Licence Recovery project*, an initiative aimed at young people in the Canton of Ticino who, for various reasons, have not obtained the compulsory schooling completion certificate—a key milestone in every young person's educational and personal development.

In 2024, the Foundation contributed to the *Mentoring Project*, established in 2008 through a collaboration between the Division for Social Action and Families, the City Council of Locarno, and *Pro Juventute*. This project addresses the needs of young people aged 15 to 25 who struggle to find suitable role models within society and their immediate networks. The Mentoring Project provides support, encouragement, and a listening ear during periods of temporary difficulty.

In 2025, the Foundation signed a three-year agreement with *Pro Juventute* to provide strong and ongoing support to both projects.

## Charity Initiative "Christmas for every child"

The Foundation and My School Ticino give continuity to the project designed to offer a Christmas gift to minors asylum seekers, hosted by Red Cross and the children guests of CEMs – Juvenile Educational Centers – in Canton Ticino. CEMs are protected facilities, open 24 hours a day, 365 days a year, that welcome children and adolescents who need to be temporarily removed from their family environment due to social, educational, and/or psychological issues.

Through this initiative, in 2025 we were able to offer Christmas gifts to a total of 584 children (355 CEM foster guests and 229 asylum seekers). In close coordination with facility directors and managers, the support was tailored to the age and specific needs of the beneficiaries and included educational farm experiences, recreational activities such as water park admissions, and shopping vouchers. In addition, each child received a project-branded chocolate bar, developed in collaboration with a respected and sustainable local producer.

## 6.5 My Mission: humanitarian initiatives

### Explanation of the topic

Humanitarian initiatives play an important role in social responsibility, supporting projects that address critical situations around the world. This kind of activity can contribute to raising awareness among the employees and their communities.

### Foundation and Medacta's approach

My Mission, an active contribution between the Foundation and Medacta, supports humanitarian organizations and surgeons bringing medical care to underserved regions, providing financial and/or in-kind aid where it is most needed. We prioritize orthopedic-related missions where Medacta products and services can make a real difference in people's lives. My Mission is a. Projects with a clear goal of expanding local orthopedic know-how and creating sustainable care in the communities where the missions are carried out are especially encouraged.

In 2025, approximately 130 prosthetic implants (70 hips and 60 knees) have been donated in support of humanitarian initiatives worldwide, for a production value (STD) exceeding Euro 80'000. The market value (ASP) of this in-kind donation is estimated to be approximately five times the production cost. The Foundation also supported projects financially for Euro 20'000.

In addition, through My Mission the Foundation and Medacta intervene with financial and/or in-kind support in the event of humanitarian emergencies (e.g. humanitarian crisis in Ukraine due to the war situation in 2022 and 2023).

## Orthopedics without Borders

The Foundation and Medacta have long recognized the importance of their support for Orthopedics without Borders (OWB), a humanitarian association dedicated to promoting the development of prosthetic surgery (knee and hip replacement) in emerging countries. Since 2020, the Foundation and Medacta have been providing financial assistance and medical equipment for OWB missions in Madagascar and Cambodia through a four-year agreement. This contract will be renewed in the future, as the Foundation and Medacta have already committed to continuing their support for OWB initiatives and are actively supplying the necessary equipment. In 2025, OWB conducted four missions across Laos, Cambodia, and Madagascar, implanting more than 40 prostheses produced by Medacta.

<sup>7</sup> <https://www.projuventute.ch/it/fondazione/cosa-facciamo>

### Orthopedici.org

Continued support through the donation of prosthetics and medical supplies, backed by My Mission, strengthens Ortopedici.org's work in Cameroon. The organization improves access to specialized orthopedic care for children with severe conditions often resulting from gaps in the local healthcare system. Beyond surgical interventions, Ortopedici.org trains local surgeons, fostering greater autonomy within Cameroon's healthcare infrastructure.

### Morija

Morija is an international cooperation organization founded in Switzerland in 1979, dedicated to supporting vulnerable populations, primarily in Sub-Saharan Africa. In response to the limited availability of adequate healthcare for people with physical disabilities in Burkina Faso, Morija established a Medical and Surgical Center in Kaya in 1992. The center focuses on improving quality of life through functional and social rehabilitation, disability prevention, and access to prosthetics, physiotherapy, and orthopedic surgery. Since autumn 2025, Morija has been included among the projects supported through My Mission, with an initial contribution of prosthetic donations (hip and knee) and a financial support agreement in place for the 2026–2028 period.

## 7. Appendix

GRI disclosure	Indicator description	year	Reference chapter*
<b>GRI 2</b>	<b>General disclosures</b>	<b>2021</b>	
2-1	Organizational details		SR 1; MR 1
2-2	Entities included in the organization's sustainability reporting		SR 1; FR 6.2
2-3	Reporting period, frequency and contact point		SR 1
2-5	External assurance		SR 1
2-6	Activities, value chain and other business relationships		MR 1-8
2-7	Employees		SR 4.6
2-9	Governance structure and composition		CGR 1-4
2-10	Nomination and selection of the highest governance body		CGR 3
2-11	Chair of the highest governance body		CGR 3
2-12	Role of the highest governance body in overseeing the management of impacts		CGR 3
2-13	Delegation of responsibility for managing impacts		CGR 3
2-14	Role of the highest governance body in sustainability reporting		SR 1.2
2-15	Conflicts of interest		CGR 3
2-16	Communication of critical concerns		CGR 3
2-17	Collective knowledge of the highest governance body		CGR 3
2-18	Evaluation of the performance of the highest governance body		CGR 3
2-19	Remuneration policies		RG 1-9
2-20	Process to determine remuneration		RG 1-9
2-22	Statement on sustainable development strategy		SR 1
2-23	Policy commitments		SR 2.3
2-28	Membership associations		SR 2.5
2-29	Approach to stakeholder engagement		SR 1.5
<b>GRI 3</b>	<b>Material topics</b>	<b>2021</b>	
3-1	Process to determine material topics		SR 1.6
3-2	List of material topics		SR 1.6
<b>205</b>	<b>Anti-corruption</b>	<b>2016</b>	
205-1	Operations assessed for risks related to corruption		SR 2.4
205-2	Communication and training about anti-corruption policies and procedures		SR 2.4
205-3	Confirmed incidents of corruption and actions taken		SR 2.4
<b>302</b>	<b>Energy</b>	<b>2016</b>	
302-1	Energy consumption within the organization		SR 5.2
302-3	Energy intensity		SR 5.2
<b>303</b>	<b>Water and effluents</b>	<b>2016</b>	
303-5	Water consumption		SR 5.5
<b>304</b>	<b>Biodiversity</b>	<b>2016</b>	
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		SR 5.6
<b>305</b>	<b>Emissions</b>	<b>2016</b>	
305-1	Direct (Scope 1) GHG emissions		SR 5.2
305-2	Energy indirect (Scope 2) GHG emissions		SR 5.2
305-4	GHG emissions intensity		SR 5.2
<b>306</b>	<b>Waste</b>	<b>2020</b>	
306-3	Waste generated		SR 5.4
<b>307</b>	<b>Environmental compliance</b>	<b>2016</b>	
307-1	Non-compliance with environmental laws and regulations		SR 5.1
<b>308</b>	<b>Supplier environmental assessment</b>	<b>2016</b>	
308-1	New suppliers that were screened using environmental criteria		SR 2.8
<b>401</b>	<b>Employment</b>	<b>2016</b>	

401-1	New employee hires	SR 4.6
401-3	Parental leave	SR 4.6
<b>403</b>	<b>Occupational health and safety</b>	<b>2018</b>
403-1	Occupational health and safety management system	SR 4.2
403-5	Worker training on occupational health and safety	SR 4.2
<b>404</b>	<b>Training and education</b>	<b>2016</b>
404-1	Average hours of training per year per employee	SR 4.3
<b>408</b>	<b>Child labour</b>	<b>2016</b>
408-1	Operations and suppliers at significant risk for incidents of child labor	SR 2.7
<b>412</b>	<b>Human rights assessment</b>	<b>2016</b>
412-1	Operations that have been subject to human rights reviews or impact assessments	SR 2.2
<b>414</b>	<b>Supplier social assessment</b>	<b>2016</b>
414-1	New suppliers that were screened using social criteria	SR 2.8
<b>416</b>	<b>Customer health and safety</b>	<b>2016</b>
416-1	Assessment of the health and safety impacts of product and service categories	MR 5
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	MR 5
<b>418</b>	<b>Customer privacy</b>	<b>2016</b>
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	SR 2.6

<b>Art. 964 content requirement</b>	<b>Reference chapter*</b>
General information required to understand our business	MR 1-8
Description of the business model	MR 1-8
Environmental matters	SR 5
TCFD	SR 5.2
Climate transition plan	SR 1.7; 5
Social issues	SR 6
Employee-related issues	SR 4
Respect for human rights	SR 2.2
Combating corruption	SR 2.4
Material risks	SR 2.7
Main performance indicators	MR; SR 1.7
References to national, European or international regulations	SR 1
Coverage of subsidiaries	FR 8.3
Transparency in relation to minerals	SR 2.7

\*Acronyms of Reports included in Medacta's Annual Report 2025:

MR Management Report

CGR Corporate Governance Report

SR Sustainability Report

RR Remuneration Report

FR Financial Report