

HARTMANN



Helps. Cares. Protects.

Sustainability Report 2025

Advancing healthcare responsibly.



Contents

FOREWORD	3
ESRS 2 – GENERAL DISCLOSURES	4
ENVIRONMENT	19
ESRS E1 – Climate change	21
ESRS E3 – Water	30
ESRS E5 – Resource use and circular economy	33
SOCIAL	42
ESRS S1 – Own workforce	44
ESRS S2 – Workers in the value chain	55
GOVERNANCE	59
ESRS G1 – Business conduct	61
Social commitment	65
APPENDIX	68
ESRS content index	69
Imprint	71



Foreword by Stefan Grote

Ladies and Gentlemen,

Our brand promise, “Helps. Cares. Protects.”, expresses what our products and services stand for, but also our commitment to sustainable action. As a provider of medical and care products, we bear a special responsibility: for patients, employees and partners, on the one hand, as well as for the environment and our society, on the other.

Upholding human rights, health guidelines, occupational safety, social principles and ethical standards are just as important to us as our target of continuously reducing our environmental footprint. To this end, we invest in the use of alternative energy sources, resource-efficient production and the reduction of packaging and waste.

An important milestone in our commitment to sustainability is the Corporate Sustainability Reporting Directive (CSRD)-based revision of our sustainability strategy in 2025. In 2024, we reviewed our most important sustainability matters using an updated double materiality assessment and defined forthcoming measures for the areas of Environmental, Social and Governance.

With this voluntary report, we are aligning ourselves with the requirements of the CSRD and the associated European Sustainability Reporting Standards (ESRS), even though the integration of the sustainability statement into the audited annual report is not legally binding until the 2027 financial year. We are using the Omnibus Directive and Stop the Clock to further refine our structures, processes and sustainability metrics and targets. This means we are optimally prepared for future CSRD reporting.

Thank you very much for your interest and trust in our sustainability journey.

Your Member of the Management Board, Head of Corporate Sustainability

ESRS 2 – General disclosures

This sustainability report provides comprehensive insight into the environmental, social and governance sustainability matters of the HARTMANN GROUP.

The HARTMANN GROUP is actively preparing for future reporting requirements and has voluntarily aligned the current report with the key requirements of the ESRS in accordance with Delegated Regulation (EU) 2023/2772. Against the backdrop of the EU Omnibus Regulation, mandatory reporting in accordance with the ESRS will be implemented from the 2027 financial year onwards. The following key content areas have already been taken into account in this report:

- Structure of the reporting
- Consideration of double materiality principle in accordance with ESRS 1
- Assessment of actual and potential negative and positive impacts, risks and opportunities over short-, medium- and long-term time horizons according to the criteria set out in ESRS 1
- Consideration of the value chain and stakeholder interests and perspectives

Stakeholder perspectives

- Consideration of HARTMANN's due diligence procedures
- Presentation of policies, measures and objectives
- Presentation of key performance indicators, unless otherwise noted

Even though the CSRD is not yet enshrined in law, HARTMANN is already gradually implementing relevant requirements. In this context, the company also takes into account content-related aspects, such as reporting on the identified impacts, risks and opportunities from the double materiality assessment, which were not previously included in sustainability reporting.

A central principle of this reporting is double materiality: HARTMANN analyzes both the material impacts on the environment and society as well as the financial risks and opportunities arising from sustainability matters for the company. This holistic perspective enables the identification of strategically relevant sustainability matters, the derivation of measures and transparent reporting on progress and challenges.

Basis for preparation



BP-1 – GENERAL BASIS FOR PREPARATION OF SUSTAINABILITY STATEMENT

HARTMANN has prepared the sustainability report on a consolidated basis. The scope of consolidation corresponds to that of the HARTMANN GROUP's annual report and covers the period from 1 January to 31 December 2025. Due to the chosen two-year cycle for sustainability reporting, measures from 2024 have also been included.

The sustainability statement contains information on the upstream and downstream value chain, insofar as these are associated with material impacts, risks or opportunities.

BP-2 – DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES

TIME HORIZONS

In order to provide a comprehensive picture of sustainability, HARTMANN considers various time intervals: "short term" corresponds to the reporting period of the annual financial statements, "medium term" to a period of up to five years, and "long term" to a time horizon of five years or more. The intervals correspond to those used in the risk management methodology. Linking retrospective and forward-looking data enables a better assessment of sustainable development.

ESTIMATED DATA AND MEASUREMENT UNCERTAINTIES

Due to the use of indirect estimation methods, the accuracy of individual metrics may be limited in some cases. The reported values represent the best possible estimates based on the currently available data.

At the time of reporting, not all consumption data in the environmental area were available, particularly for the fourth quarter. The company therefore checked the plausibility of these values and, where necessary, extrapolated them based on historical consumption patterns. The company is constantly working to improve data quality and transparency. Updates to the environmental data will be provided in future reports.

INCLUSION OF INFORMATION BY REFERENCE

The annual report may be referred to for information on financial key performance indicators, a comprehensive description of the tasks of the administrative, management and supervisory bodies, as well as HARTMANN's business model and corporate strategy.



Governance

GOV-1 – THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES

The Management Board consists of four members, including three men and one woman. The Supervisory Board consists of 12 members, including six men and six women.

The members of the Management Board and Supervisory Board have the knowledge that enables them to effectively perform their respective duties with regard to corporate governance, supervision and sustainability. They contribute expertise in their areas of responsibility, including international market management, finance and risk management, digitalization, compliance, as well as research and development.

In the area of sustainability, the Management Board receives information and training on current environmental, social and governance sustainability matters, regulatory developments and company-specific requirements. This ensures that all members are familiar with the relevant requirements. These include, in particular, the European sustainability regulatory framework (e.g. CSRD, ESRS).

GOVERNANCE RESPONSIBILITIES FOR SUSTAINABILITY

In 2022, HARTMANN developed a central sustainability organization from the Sustainability Task Force initiated in 2020. This organization consolidates, manages and further develops all relevant topics and projects across the Group.

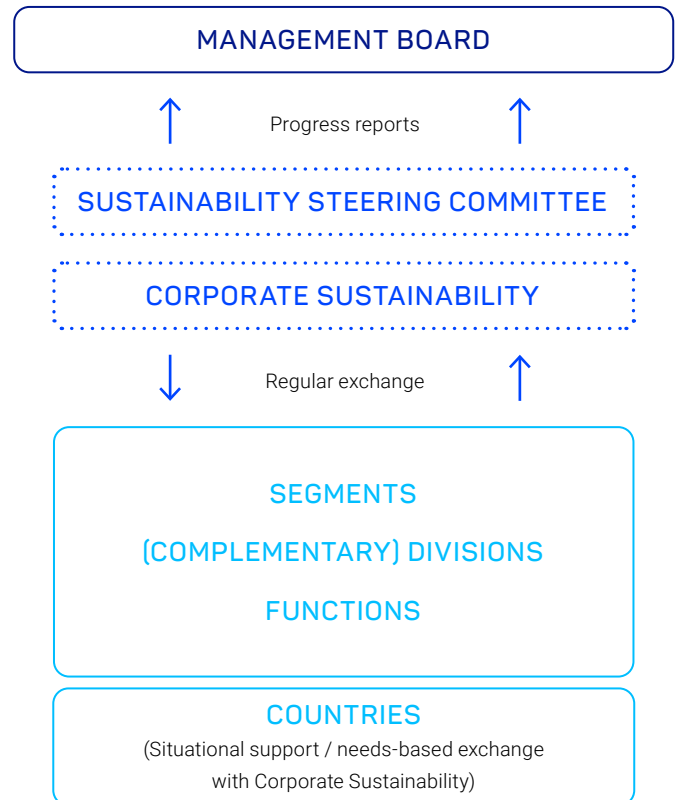
Overall responsibility lies with the Sustainability Steering Committee, which consists of Stefan Grote, the member of the Management Board responsible for sustainability, and the Head of Global Purchasing. The Corporate Sustainability department continuously develops the sustainability approach and defines the overall strategic planning. Implementation takes place in close cooperation with the extended sustainability team, which consists of representatives from all segments and functions relevant to sustainability.

- Enterprise Risk Management:**
 Responsible for the Group-wide risk management system, including the integration of sustainability risks into the overall risk situation and risk-bearing capacity, as well as strategic, risk-oriented management (ESRS 2 – Governance).
- Health, Safety & Environment (HSE):**
 Responsible for Group-wide environmental protection (ESRS E1 – Climate change, excluding Scope 3), water management (ESRS E3 – Water) and waste management (ESRS E5-5 – Resource outflows) as well as occupational safety (ESRS S1 – Own workforce).
- Human Resources Management:**
 Responsible for employee-related matters (ESRS S1 – Own workforce).
- Corporate Compliance:**
 Responsible for Corporate Governance (ESRS G1 – Governance) and due diligence in the value chain (ESRS S2 – Workers in the value chain).
- Global Procurement und Value Chain Management:**
 Responsible for sustainable procurement (ESRS S2 – Workers in the value chain).
- Segments:**
 Responsible for product-specific sustainability matters, sustainable product development as well as sustainable product innovations (ESRS E5-4 – Resource inflows).
- Corporate Communications:**
 Responsible for internal and external communication on sustainability matters as well as consistent presentation in reporting.

Other departments such as Finance, Controlling and Investor Relations are involved in supporting this reporting or providing reporting information. Cooperation takes place on an as-needed basis in cases of regulatory overlaps or special relevance, for example in connection with EU Taxonomy or when integrating information into the annual report.

The governance structures and responsibilities are anchored in mandates, rules of procedure and internal guidelines of the governing bodies and are supplemented by an internal organizational document that outlines the sustainability organization and its responsibilities. Management monitors implementation via the Group-wide sustainability team and ensures regular reports to the responsible member of the Management Board and the Sustainability Steering Committee. This structured reporting channel supports the Management Board in making informed decisions based on current data and analyses. Further information on the targets and their monitoring can be found in the relevant chapters.

SUSTAINABILITY MANAGEMENT



- Core Sustainability Team
- Extended Sustainability Team

GOV-2 – INFORMATION PROVIDED TO AND SUSTAINABILITY MATTERS ADDRESSED BY THE COMPANY’S ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES

In accordance with the requirements of applicable legal provisions, HARTMANN, as a stock corporation, has clearly defined responsibilities within the administrative, management and supervisory bodies for monitoring impacts, risks and opportunities – including in the area of sustainability.

To ensure informed decision-making, the Management Board and Supervisory Board are informed about material impacts, risks and opportunities. During the reporting period, these included, among others:

- Results of the materiality assessment
- Progress in implementing the sustainability strategy
- Regulatory developments (e.g. CSRD, EU Taxonomy)

The aforementioned bodies review and address these matters. They contribute their specialist knowledge or draw on internal expertise. In addition, HARTMANN continuously reviews whether additional skills are required to appropriately manage and further develop sustainability matters.

GOV-3 – INTEGRATION OF SUSTAINABILITY-RELATED PERFORMANCE IN INCENTIVE SCHEMES

The remuneration of managers in sustainability-related departments includes a variable component that is linked to the achievement of defined sustainability-related targets. This anchors the strategic importance of sustainability in the company in its management and performance measurement.

GOV-4 – STATEMENT ON DUE DILIGENCE

HARTMANN discloses how due diligence is integrated into the company’s governance, strategy and processes. The table below provides an overview of the sections in which key elements of due diligence are presented, such as stakeholder engagement or the monitoring and communication of effectiveness.

DUE DILIGENCE STATEMENT

Core elements of due diligence	Chapter/Section (ESRS)	Disclosure requirements
Integration of due diligence into governance, strategy and business model	Governance > Roles and responsibilities of the Management Board and Supervisory Board	ESRS 2, GOV-2
	Governance > Integration of sustainability into governance	ESRS 2, GOV-3
	Strategy > Material impacts, risks, opportunities	ESRS 2, SBM-3
	Environment/Social/Governance > IROs in connection with strategy and business model	
Involvement of affected stakeholders in all important steps of due diligence	Governance > Roles and responsibilities	ESRS 2, GOV-2
	Strategy > Stakeholder interests and perspectives	ESRS 2, SBM-2
	Strategy > Identification of material impacts, risks, opportunities	ESRS 2, IRO-1
	Environment/Social/Governance > Stakeholder engagement, policies, Remediation measures	ESRS 2, MDR-P; E1-2; E3-1; E5-1; S1-2, S1-3; S2-1, S2-2, S2-3; G1-3
Identification and assessment of negative impacts	Strategy > Identification of material impacts, risks, opportunities	ESRS 2, IRO-1
	Strategy > Material impacts, risks, opportunities	ESRS 2, SBM-3
	Environment/Social/Governance > Material impacts, risks, opportunities in connection with strategy and business model	
Measures against these negative impacts	Environment > Climate change	ESRS 2, MDR-A; E1-1, E1-3; E3-2; E5-2; S1-4; S2-4; G1-3
	Environment > Water	
	Environment > Resource use and circular economy	
	Social > Own workforce	
	Social > Workers in the value chain	
Tracking the effectiveness of these efforts and communication	Governance > Compliance and corruption prevention	
	Environment/Social/Governance > Metrics	ESRS 2, MDR-M; E1-5, E1-6; E3-4; E5-4, E5-5; S1-9; S2-4; G1-4

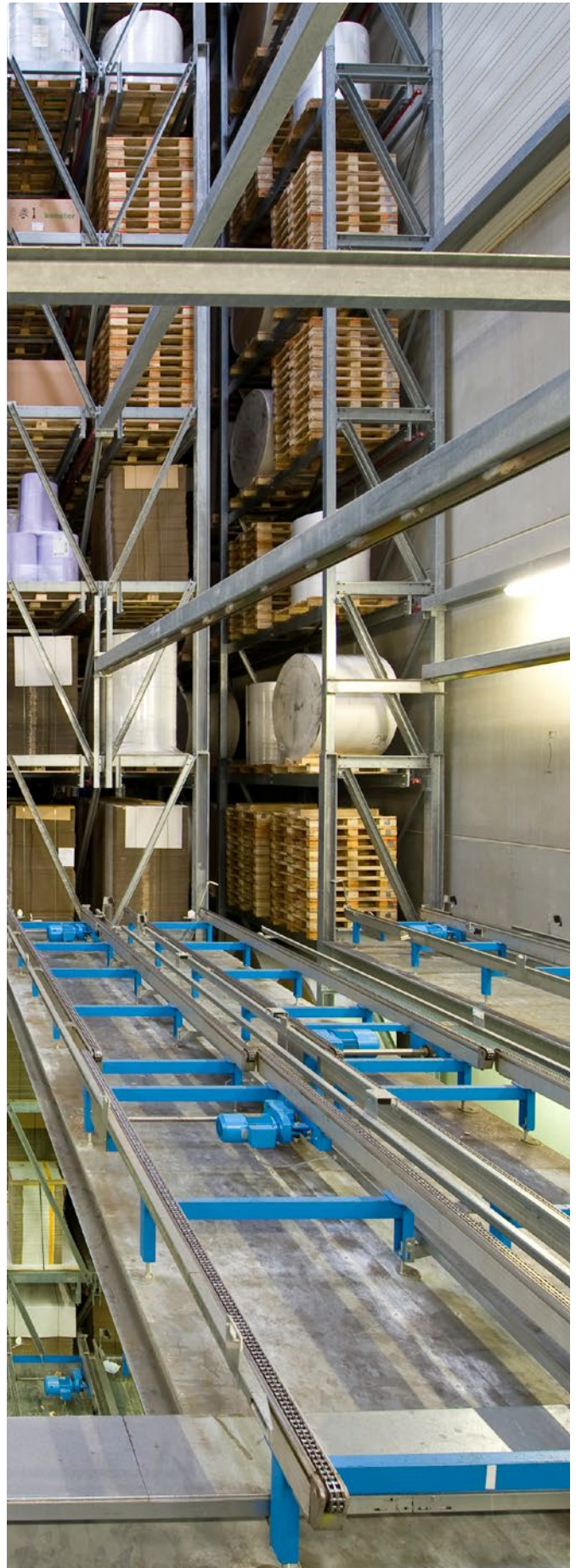
GOV-5 – RISK MANAGEMENT AND INTERNAL CONTROLS FOR SUSTAINABILITY REPORTING

During the reporting period, the Corporate Sustainability and Enterprise Risk Management departments conducted an analysis of sustainability-related risks and opportunities for their own business areas as well as across the value chain. This process includes the identification, assessment and management of ESG risks. These include regulatory requirements, value chain risks and reputational risks, among others. The risk assessment is based on quantitative methods that HARTMANN uses to simulate, aggregate and prioritize potential impacts. In addition to existing risk assessments, internal stakeholders identify other material ESG risks.

Key risks include regulatory risks, which the company is addressing by adapting its sustainability strategy and related focus areas, as well as value chain risks, which HARTMANN is addressing by more stringently integrating ESG criteria into its supplier management. Further risks can be found in [SBM-3](#). The results of this risk assessment are coordinated with sustainability management in order to integrate preventive measures directly into business processes. This means that sustainability reporting involves a multi-stage monitoring process, from data entry to the approval of the report by the Management Board. This process ensures that the information reported is plausible and valid.

In 2025, HARTMANN developed an approach to systematically integrate the sustainability impacts, risks and opportunities identified within the framework of double materiality into future enterprise risk management. In this way, the company can strengthen relevant business processes and control mechanisms while improving its governance structures.

The Management Board, Supervisory Board and Audit Committee are regularly informed about the results of the risk assessment. These are also included in the annual risk and opportunity report, which serves as a transparent basis for reporting to the management and supervisory bodies. Further information can be found in the annual report.



Strategy

SBM-1 – STRATEGY, BUSINESS MODEL AND VALUE CHAIN

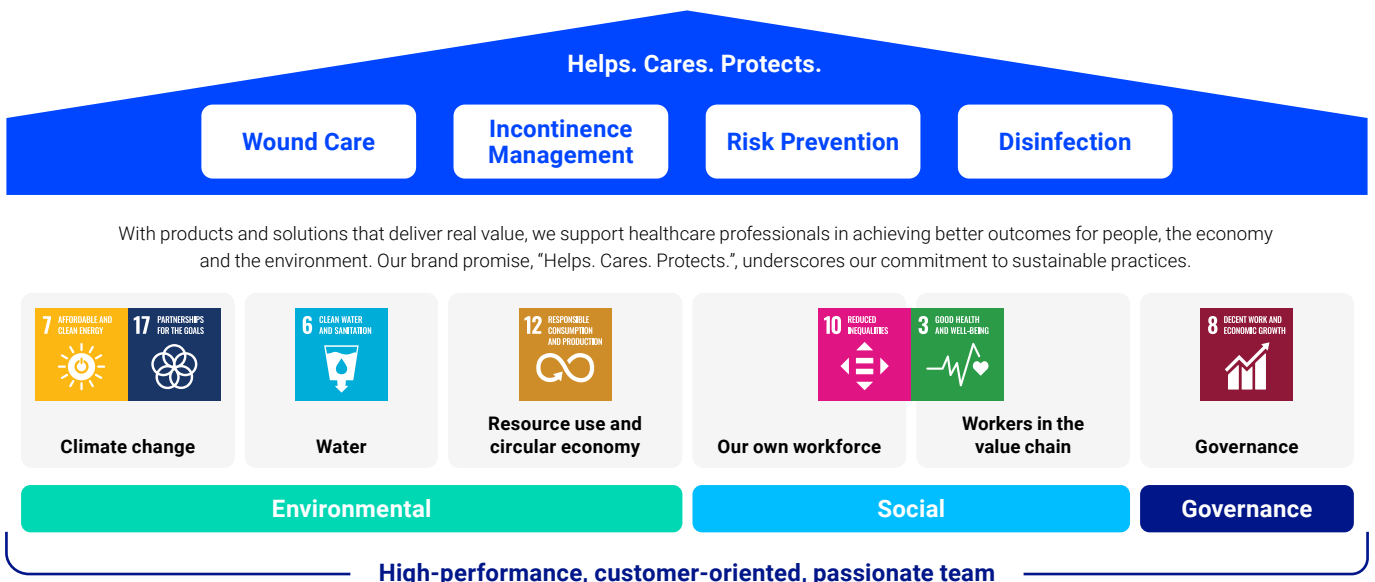
HARTMANN pursues clear strategic goals that are defined in both its company and sustainability strategies. With the launch of a comprehensive Transformation Program in 2019, HARTMANN redefined its strategy to strengthen competitiveness and secure a leading market position. By consistently implementing its strategy, HARTMANN has strengthened its market position and business situation. The company is deliberately investing specifically in long-term, profitable growth. In the coming years, HARTMANN will build on this with its PLUS₂₀₃₀ strategy, continuing to aim for stronger growth in market share and margins compared to its competitors.

True to its brand promise of “Helps. Cares. Protects.”, HARTMANN aims to make a positive contribution to society, the environment and future generations through its products and business activities. HARTMANN’s claim is to shape sustainability in a holistic and future-oriented manner. The company implements sustainability requirements and continues to expand corresponding structures and processes. As an international provider of medical and care products, HARTMANN sees environmental and climate protection, social responsibility and transparent corporate governance as tasks that it actively works on.

HARTMANN’s sustainability strategy is based on the three ESG dimensions:

- **Environment:** HARTMANN is pursuing the target achieving net-zero greenhouse gas emissions by 2050 by reducing greenhouse gas emissions across the value chain. By 2030, Scope 1 and Scope 2 emissions are to be reduced by at least 50% (base year 2021). Water use is considered on a site-specific basis and optimized through analysis, technical measures and material efficiency. In the area of resource use and circular economy, HARTMANN strives to reduce primary raw materials and production waste while increasing sustainable materials, taking regulatory requirements into account supporting decision-making through life cycle assessments.
- **Social:** The focus is on employees, workers in the value chain, our customers and society in general. HARTMANN promotes diversity, health and safety in the workplace and is committed to fair labor conditions and human rights across the value chain.
- **Governance:** In line with a holistic ESG approach, HARTMANN attaches great importance to responsible corporate governance and social engagement. The compliance management system helps to combat corruption and bribery in a targeted manner and promotes a culture of integrity at the company. In addition, HARTMANN is socially committed – through sponsorship as well as monetary and in-kind donations – to charitable organizations in the fields of culture, health, sports and education.

ESG STRATEGY



KEY BUSINESS ACTIVITIES

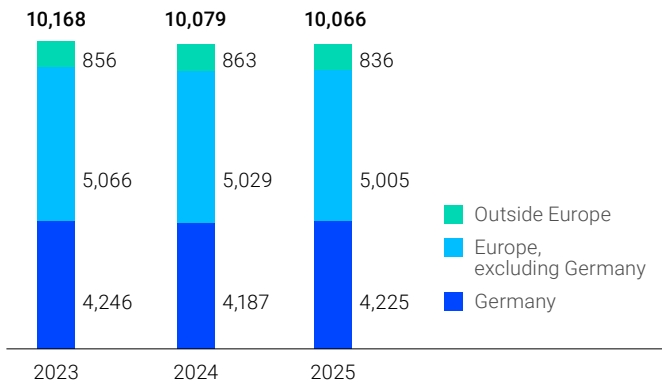
The HARTMANN GROUP is one of Europe's leading providers of system solutions of professional medical and care products and associated services. Founded in 1818, the company distributes its product and service portfolio in over 130 countries and is represented with its own companies in 36 countries worldwide.

Production sites are located in Germany, France, Spain, Czech Republic, Poland and Switzerland, among other countries. As of 31 December 2025, HARTMANN employs 10,066 people.

These are distributed across the following regions:

WORKFORCE BY REGION

HARTMANN GROUP, number of employees



PRODUCTS AND SERVICES

HARTMANN has various product and service categories at Group level. These are linked to the topics identified within the framework of double materiality:

- **Wound Care:** traditional and advanced wound dressings such as atraumatic, silicone-coated wound dressings or super-absorbent wound dressings
- **Incontinence Management:** absorbent products for various levels of incontinence, patient hygiene products, skin care tailored to incontinence, absorbent underwear
- **Infection Management** comprises the following divisions:
 - **Risk Prevention:** customized, sterile component sets, examination gloves and products for surgical use, such as disposable instruments, clothing and covering materials
 - **Disinfection:** products for hand and surface disinfection to protect against infectious diseases
- **Complementary Group Divisions:** personal care products, dietary supplements, herbal medicines, elastic textiles, retail brands in the cosmetics, cotton, medical and baby areas

The medical product ranges focus on system solutions for professional users in hospitals, doctors' offices, pharmacies, nursing homes and retirement homes, as well as on medical products for pharmacies and medical supply stores and products for home care.

Currently, there are no products in the range that may not be sold due to regulatory requirements in the relevant markets. HARTMANN continuously monitors approvals and regulatory requirements.



SBM-2 – INTERESTS AND VIEWS OF STAKEHOLDERS

As part of its first double materiality assessment, HARTMANN took into account the interests and views of its stakeholders. The aim was to understand the most important stakeholders and to take them into account when managing the material matters as well as related impacts, risks and opportunities. HARTMANN systematically identified the relevant sustainability matters by analyzing both the impact of its business activities on the environment and society, as well as the financial impact of sustainability-related risks and opportunities on the company. This analysis forms the basis for selecting and prioritizing the content to be disclosed.

The key stakeholders are:

- **Internal groups:** own employees (directly employed, self-employed, temporary workers), managers, Supervisory Board
- **External groups:** customers, patients, investors and shareholders, (potential) business partners, consumers, suppliers and employees in the upstream value chain

In order to systematically incorporate external perspectives, the HARTMANN GROUP is actively involved in industry associations such as the German Medical Technology Association, the German Chemical Industry Association and their sustainability initiatives. The company is also a member of relevant employers' associations, including Südwesttextil in Stuttgart and the German Textile and Fashion Industry Association in Berlin.

The aim is to develop and share best practices in the area of sustainability and corporate due diligence through continuous exchange with relevant market players. In addition, by participating in the UN Global Compact, HARTMANN is committed to its ten principles in the areas of human rights, labor standards, environmental protection and anti-corruption. These formats help to identify the interests and viewpoints of external stakeholders at an early stage and incorporate them into strategic considerations.

When assessing impacts, risks and opportunities, the stakeholders were represented by internal experts. A key tool for identifying the interests and rights of employees is the regular employee survey "Voices of HARTMANN". HARTMANN evaluates the results of this survey in a targeted manner and translates them into concrete company-wide measures. These measures influence the further development of the strategy and commitment, while forming the foundation for personnel and corporate culture as well as occupational safety.

External workers in the value chain are also considered: HARTMANN conducts regular human rights audits at selected suppliers and ensures that external stakeholders can also raise their concerns via an established, publicly accessible whistleblower system. The insights gained are incorporated into the further development of internal strategies and processes, as well as the strengthening of human rights due diligence along the value chain.

The results of the double materiality assessment have led to the identification of new relevant matters. The company has incorporated these into its sustainability strategy. The administrative, management and supervisory bodies have been informed about the material sustainability matters.

The administrative, management and supervisory bodies are then informed of the results and can thus take them into account appropriately in strategic decisions and adjustments to the business model. Further details on the identified sustainability matters, measures and time horizons are presented in the respective chapters of this report.

SBM-3 – MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

As part of the double materiality assessment, HARTMANN identified material impacts, risks and opportunities within its own business activities and along the upstream and downstream value chain. These include positive and negative impacts in the areas of environmental, social and governance matters and were assessed on a short-term, medium-term and long-term basis using the defined time horizons.

The material sustainability matters identified have been incorporated into the HARTMANN GROUP’s sustainability strategy, which has been revised for 2025, so that the associated impacts, risks and opportunities are addressed and strategically integrated:

- Risks in the areas of energy and greenhouse gas emissions are directly linked to decarbonization targets and are reduced through appropriate measures to achieve these targets.
- Sustainable water management is an integral part of the company-wide environmental protection strategy. HARTMANN systematically records water consumption and wastewater volumes worldwide. Water is one of HARTMANN’s key resources, particularly in the production of textiles and other products, as well as for air conditioning.
- Raw materials affect our circular economy ambitions.
- Social sustainability matters are reflected in initiatives in which HARTMANN assumes responsibility towards employees and suppliers.
- The company addresses governance risks through its compliance programs.

RESULT OF THE DOUBLE MATERIALITY ASSESSMENT

Financial materiality

- **E1: Climate change adaptation**
- **S2: Working conditions:** adequate wages, freedom of association, including the existence of works councils as well as health and safety
- **S2: Equal treatment and opportunities for all:** Gender equality and equal pay for work of equal value, employment and inclusion of people with disabilities, measures against violence and harassment in the workplace, diversity
- **S2: Other labor rights:** child labor, forced labor
- **G1: Governance:** corruption and bribery

Impact materiality

- **E1: Energy**
- **E3: Water withdrawals**
- **E5: Resource inflows**
- **E5: Waste**
- **S1: Working conditions:** health and safety
- **S1: Equal treatment and opportunities for all:** training and skills development, diversity

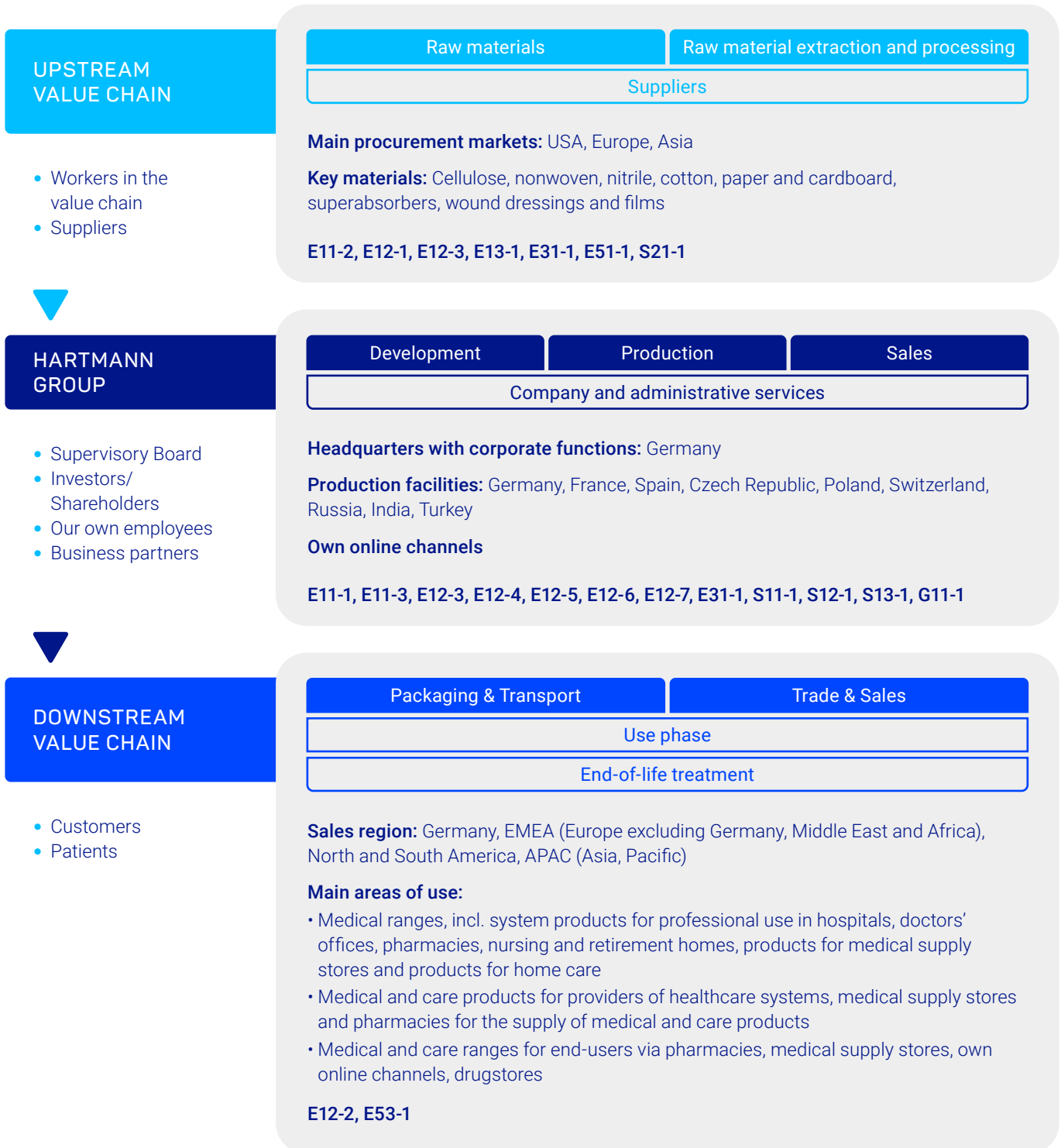
Double materiality

- **E1: Climate change mitigation**

Material sustainability impacts, risks and opportunities arise at HARTMANN both directly, e.g. through greenhouse gas emissions from production processes and energy consumption at its sites, and indirectly, particularly in the procurement of raw materials, from suppliers, as well as in the use phase

and end-of-life treatment of products. In addition, HARTMANN considers human rights risks in the value chain, emissions from purchased materials and circular economy strategies for its own products to be material.

OVERVIEW OF THE VALUE CHAIN AND MATERIAL STAKEHOLDERS



The following table summarizes the topics that are material to HARTMANN. Apart from the ESRS topics, no other company-specific information has been taken into account.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

TOPIC	TITLE	ID REFERENCE	CATE-GORY	TIME HORIZON	DESCRIPTION
Environment					
E1: Climate change adaptation	Disruptions in the value chain and production, as well as increased costs	E11-1	R	Long term	Chronic physical climate risks such as changing weather patterns, rising average temperatures or rising sea levels can have a material impact on production capacities due to limited production capacities (e.g. value chain disruptions or employee absences), premature closure of existing facilities, increased operating costs and increased insurance premiums for plants in high-risk locations.
	Less CO2-intensive raw materials available	E11-2	R	Long term	Less CO2-intensive raw materials available (consequences of climate change such as reduced water availability or waste impacts), changes in value chains, etc.
	Adaptation to extreme weather	E11-3	R	Medium term	Adaptation to extreme weather events necessary (e.g. strategic: site closures, physical: flood protection, financial: more comprehensive insurance), increased cooling demand likely.
E1: Climate change mitigation	Climate impacts due to material demand	E12-1	I, P, -	Long term	Growing demand for low-carbon materials of natural origin can lead to indirect effects such as eutrophication and land use changes, which can impair carbon storage.
	Disposable product emissions	E12-2	I, A, -	Short term	The business model is based in part on disposable products, which currently leads to greenhouse gas emissions from waste recycling processes.
	Climate impact of upstream and downstream emissions	E12-3	I, A, -	Long term	Contribution to global greenhouse gas emissions due to the company's carbon footprint caused by activities within the upstream or downstream value chain.
	Delayed investments in net-zero greenhouse gas solutions	E12-4	I, A, -	Long term	Delayed or failed investments in net-zero greenhouse gas product solutions will lead to continued high or rising greenhouse gas emissions along the value chain.
	Cost increases due to climate-friendly product development	E12-5	R	Long term	The development of new climate-friendly or recyclable products and the targeted search for climate-friendly raw materials to replace those previously used is driving up investments (e.g. development, equipment) and running costs.
	Lack of financing options for CO2-neutral production	E12-6	R	Long term	The transition to CO2-neutral production entails financial costs.
	Lack of development capacities inhibits adaptation	E12-7	R	Long term	A lack of development resources prevents adaptation to changing markets and the conversion of internal production processes.
E1: Energy	Production sites emissions	E13-1	I, A, -	Short term	A few sites are energy-intensive, i.e. cause comparatively high greenhouse gas emissions.
E3: Water withdrawals	Critical raw materials and water availability	E31-1	I	Long term	Contribution to global water withdrawals by production (e.g. steam generation and processing of raw materials) or demand for water-intensive raw materials due to activities within the company's upstream value chain and in parts of its own production.
	Water-intensive textile production	E31-2	I, P, -	Long term	Water-intensive textile production (e.g. bleaching); in the future, water consumption could affect water availability.

CATEGORY
I: IMPACT
R: RISK
O: OPPORTUNITY

+: POSITIVE
-: NEGATIVE

P: POTENTIAL
A: ACTUAL

TOPIC	TITLE	ID REFERENCE	CATE-GORY	TIME HORIZON	DESCRIPTION
E5: Resource inflows	High ecological footprint due to energy-intensive raw materials	E51-1	I, A, -	Long term	The use of energy-intensive raw materials (e.g. plastics, cellulose, fine chemicals) contributes to greenhouse gas emissions and pollution in upstream value chains, which increases the ecological footprint of the product range.
E5: Waste	High waste generation	E53-1	I, A, -	Short term	Due to medical and regulatory requirements, the use of disposable products is often unavoidable and therefore leads to a corresponding amount of waste and a burden on the waste and disposal systems in the company's downstream value chain (e.g. limited recyclability).
Social					
S1: Working conditions: health and safety	Improved safety and well-being	S11-1	I, P, +	Medium term	A safe working environment reduces accidents at work and sick leave, which promotes higher productivity and greater employee well-being.
S1: Equal treatment and opportunities for all: training and skills development	Expanded abilities and commitment of the workforce	S12-1	I, P, +	Medium term	Regular and continuous training increase motivation, loyalty and long-term employability of employees.
S1: Equal treatment and opportunities for all: diversity	Stronger reputation and inclusive culture	S13-1	I, P, +	Medium term	An inclusive work environment strengthens the employer brand, motivation, commitment and loyalty of employees.
S2: Working conditions: adequate wages; freedom of association, including the existence of work councils; health and safety	Non-compliance with human rights standards	S21-1	R	Short term	Non-compliance with national and international human rights standards such as the ILO core labor standards (e.g. prohibition of child and forced labor), the UN Global Compact or legal requirements such as the Act on Corporate Due Diligence Obligations in Supply Chains.
S2: Equal treatment and opportunities for all: gender equality and equal pay for work of equal value; employment and inclusion of persons with disabilities; measures against violence and harassment in the workplace; diversity					
S2: Other work-related rights: child labor; forced labor					
Governance					
G1: Corruption and bribery	Potential non-compliance, antitrust	G11-1	R	Short term	Potential non-compliance with antitrust or competition law.

The identified risks have potential financial implications, such as rising raw material and energy costs. HARTMANN's business model is designed to overcome these challenges by promoting innovation and flexible responses to regulatory and market-driven changes.

Detailed information on the key topics, strategies, measures and progress can be found in the respective chapters.

Management of impacts, risks and opportunities

IRO-1 – DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

The identification, assessment, prioritization and monitoring of material impacts, risks and opportunities is carried out as part of a process.

To ensure that the perspectives of the affected stakeholders are adequately considered, HARTMANN has identified primary stakeholders along the value chain as part of its double materiality assessment. Internal subject matter experts are responsible for adequately representing the interests of these stakeholders. In doing so, they rely on internal and external sources of information. These include, for example, audit reports and findings from compliance processes.

The double materiality assessment applies a methodology that evaluates impacts on a gross basis mitigation or control measures are not taken into account in order to reveal the actual relevance of an issue. When assessing impacts, HARTMANN considers the criteria of scale, scope and irremediable character, as well as the likelihood of occurrence in the case of potential impacts. The company pays particular attention to potential negative impacts on human rights. Negative impacts are prioritized based on their severity and likelihood, while positive impacts are prioritized based on their extent, scope and probability of occurrence. The assessments determined in this way, together with the associated thresholds, determine which sustainability matters are considered material for sustainability reporting.

Actual and potential impacts on people and the environment are recorded along the value chain. The process draws on existing due diligence processes. Activities, business relationships, geographical regions or other constellations with an increased risk of negative impacts are analyzed in a targeted manner. HARTMANN gives equal consideration to its own business activities and indirect impacts from business relationships, such as in raw material procurement, activities within the value chain, product use or end-of-life treatment.

HARTMANN has identified financial sustainability-related risks and opportunities through two parallel channels:

ERM risk inventory: The operational sustainability-related risks existing in Enterprise Risk Management (ERM) were identified. It should be noted that these risks are treated on an equal footing with other types of risk, such as market, financial or operational risks, within ERM. The company prioritized the identified sustainability-related risks based on defined thresholds.*

Expert input: HARTMANN also assesses risks and opportunities identified outside of ERM (e.g. by specialist departments) using a standardized logic. In doing so, the company takes into account the likelihood of occurrence and the potential financial impact. These risks will be included in future ERM risk inventory.

HARTMANN has consolidated the risks from both channels and assessed their materiality using an evaluation scale for the likelihood of occurrence and the financial impact.

In order to identify interdependencies and potential cascade effects, the company has systematically examined links between impacts and financial risks or opportunities.

Various data sources and parameters are used to assess and manage the material impacts, risks and opportunities. These include internal sustainability metrics, financial data, value chain analyses and HR data, as well as external benchmarks, regulatory requirements and results from existing due diligence and audit systems (e.g. ISO, EMAS).

In the future, the results of the assessment of impacts, risks and opportunities will be incorporated into the risk and opportunity profile of the Group's enterprise risk management system and support strategic management decisions.

* Further information on the Group risk management system can be found in the opportunities and risks section of the annual report.

DECISION-MAKING PROCESSES AND INTERNAL CONTROLS

The double materiality assessment is managed and monitored by defined governance structures. The material sustainability matters and assessment results identified by the respective departments are reviewed by Corporate Sustainability for compliance with the established assessment methodology and then submitted to the management and supervisory bodies for final approval.

HARTMANN plans to regularly review future impacts, risks and opportunities as part of a structured monitoring process and make adjustments as necessary, for example in the event of regulatory changes or material business changes.

PROCESS OF MATERIALITY ASSESSMENT



IRO-2 – ESRS DISCLOSURE REQUIREMENTS COVERED BY THE COMPANY'S SUSTAINABILITY STATEMENT

The determination of material information to be disclosed was based on the assessed material impacts, risks and opportunities. In doing so, HARTMANN HARTMANN follows the disclosure and application requirements of the ESRS – including the minimum disclosure requirements regarding policies, actions, metrics and targets. The company reports on all sustainability matters identified as material. Information on the topic-specific minimum disclosure requirements and detailed information on policies, measures and targets can be found in the respective topical standards.

For greater transparency, [page 69 of the report contains an ESRS index](#) listing all ESRS disclosure requirements applied that have been included in the report on the basis of the double materiality assessment. The page numbers or sections in which the respective information can be found are also noted in this index.

Environment



Why environmental matters are important

Environmental sustainability matters such as climate change, water and resource use are relevant to the HARTMANN GROUP because, as a manufacturing company, it has a direct and indirect impact on the people and the environment. Reducing greenhouse gas emissions, using water responsibly and optimizing resource use are key challenges that address regulatory, social and economic requirements.

Strategy & targets

The HARTMANN GROUP's sustainability strategy focuses on decarbonization and resource conservation.

- The targets are to reduce Scope 1 and Scope 2 emissions by at least 50% by 2030 (base year: 2021) and to achieve net-zero greenhouse gas emissions by 2050 (Scope 1, 2 and 3).
- The share of renewable energy is to be expanded across the Group.
- For water and resource use, the focus is on minimizing consumption, implementing measures in line with the circular economy concept and reducing the ecological footprint.

Actions & levers

- Switch to renewable energy (e.g. by electrifying production processes that currently use fossil fuels)
- Investments in biomass heating systems and energy efficiency projects
- Local measures to optimize water treatment plants and measures to reduce water consumption at individual sites
- Optimization of packaging and use of more sustainable materials
- Expansion of life cycle assessments to identify optimization potential and measure progress in reducing the ecological footprint

The HARTMANN GROUP pursues various strategies in the area of HSE, which are anchored in two central guidelines: the Group-wide HSE Guideline and the Code of Practice. Both documents set out the basic principles and requirements for legally compliant, efficient and preventive management of the areas of environment, health and safety, as well as the related topics of energy and emergency management.

The HSE policy focuses on protecting the environment, conserving resources, increasing energy efficiency and ensuring safe and healthy workplaces. The Code of Practice, in turn, describes the organizational implementation and refers to applicable international standards, in particular ISO 14001, EMAS, ISO 50001 and OHSAS 18001. The majority of HARTMANN's production sites are certified according to ISO 14001 or EMAS. Both sets of regulations apply to all units of the HARTMANN GROUP worldwide. The Code of Practice also applies to leased properties if employees work there or if there are insurance-related interests. No exceptions to the scope of application are provided for. Overall responsibility for both guidelines lies with the Management Board. Operational implementation is the responsibility of the HSE department, which is supported by regional and local management structures.

The Code of Practice is based on international standards (ISO 14001, EMAS, OHSAS 18001 (successor standard ISO 45001), ISO 50001), while the HSE Guideline primarily refers to internal codes of conduct, quality policy and compliance understanding.

To involve relevant stakeholders, the HSE Guideline provides for active cooperation with employees and their representatives. The Code of Practice also takes into account the interests of employees, service providers and external persons on the factory premises through structured communication, feedback loops and participation obligations of local management structures.

The guidelines are accessible through various channels: internally via the intranet, training courses, management systems and communication formats; externally via the company website, if required by law or contract. The Code of Practice also contains detailed internal information and documentation requirements for stakeholders and authorities.



ESRS E1

Climate change

The HARTMANN GROUP sees climate protection as a central responsibility as well as a contribution to achieving global climate targets. The company has clearly defined decarbonization strategies and net-zero greenhouse gas emission targets for 2050 and is committed to a consistent transformation of its business processes.

Strategy

E1-1 – TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION

The HARTMANN GROUP recognizes the targets of the Paris Climate Agreement and is aligning its climate strategy toward the gradual decarbonization of all business areas. The Group aims to reduce greenhouse gas emissions in Scopes 1 and 2 by 50% by 2030 compared to base year 2021*. By 2050, net-zero greenhouse gas emissions are to be achieved across all stages of the value chain.

HARTMANN is pursuing the target of gradual decarbonization. Until 2030, the focus will be on accelerating the expansion of electricity supply from renewable energy sources at all company locations.

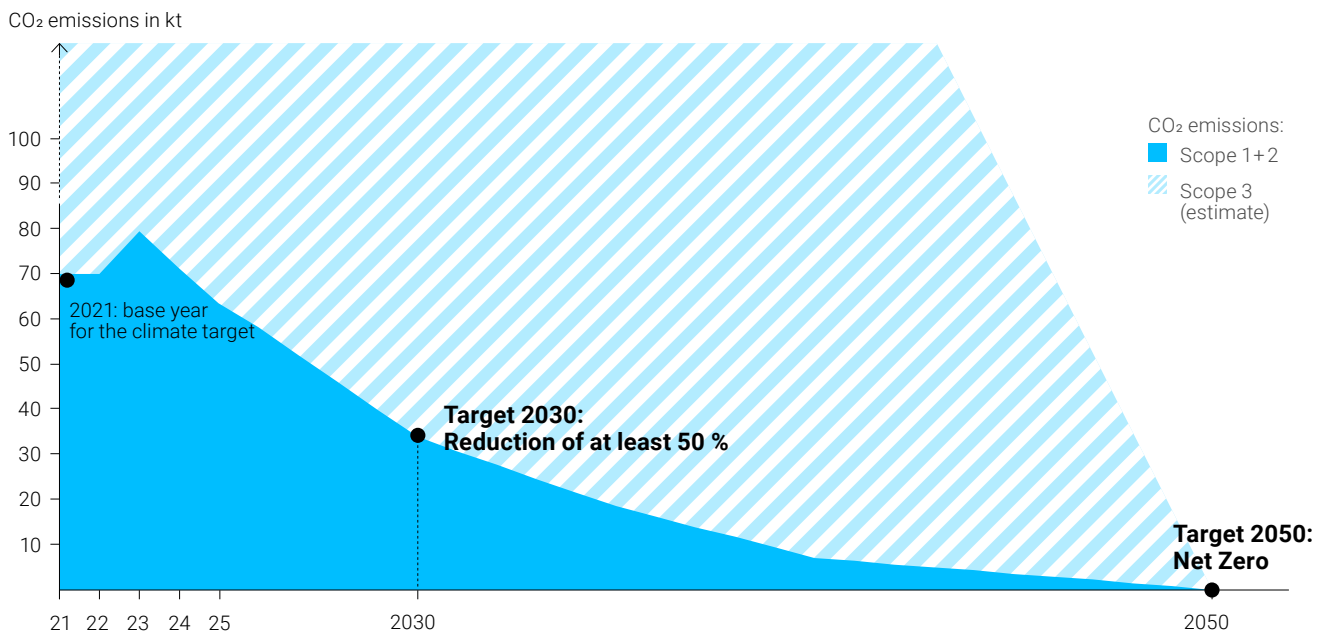
For the period from 2030 to 2050, HARTMANN is working to identify suitable measures to reduce its own emissions.

Various areas of action, such as increasing energy efficiency and the increased use of renewable energies, are being examined and prioritized. In this way, HARTMANN aims to contribute to the achievement of international climate targets.

For more detailed information on individual measures and other projects in the reporting period, see E1-3 – actions and resources in relation to climate change policies.

Responsibility for the decarbonization strategy rests with the Management Board and specifically with the board member responsible for sustainability. HARTMANN systematically monitors the progress of the actions using sustainability metrics and targets

DECARBONIZATION ROADMAP HARTMANN GROUP



The higher CO₂e in 2023 are due to the increase in EF due to changes in the electricity mix as a result of the energy crisis (including a higher share of coal-fired electricity in the energy mix). CO₂ emissions in 2025 are extrapolated, these data and trends are estimated based on previous emissions.

* The aspired target is based on market-based greenhouse gas emissions. Greenhouse gas emissions in 2021 amounted to 21,141 tCO₂e for Scope 1 and 40,059 tCO₂e for Scope 2.

SBM-3 – MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

LOCKED-IN-EMISSIONS

As part of its decarbonization strategy, HARTMANN has already identified and implemented important measures to reduce potential locked-in emissions. These are long-term emissions that are tied up due to capital-intensive or long-lasting infrastructure. The measures include, in particular, the adaptation of plants with heating requirements and the switch to renewable electricity. In this way, the company is specifically reducing its dependence on fossil fuels and promoting the use of low-emission energy sources.

The implemented adjustments help to avoid a lock-in effect that could arise from the long-term commitment of existing infrastructures to fossil fuels.

The HARTMANN GROUP evaluates existing plants and production processes with regard to potential locked-in emissions. The aim is to identify climate transition risks at an early stage and take them into account in strategic planning. The findings are incorporated into the climate change mitigation strategy and support investment decisions in line with decarbonization targets.

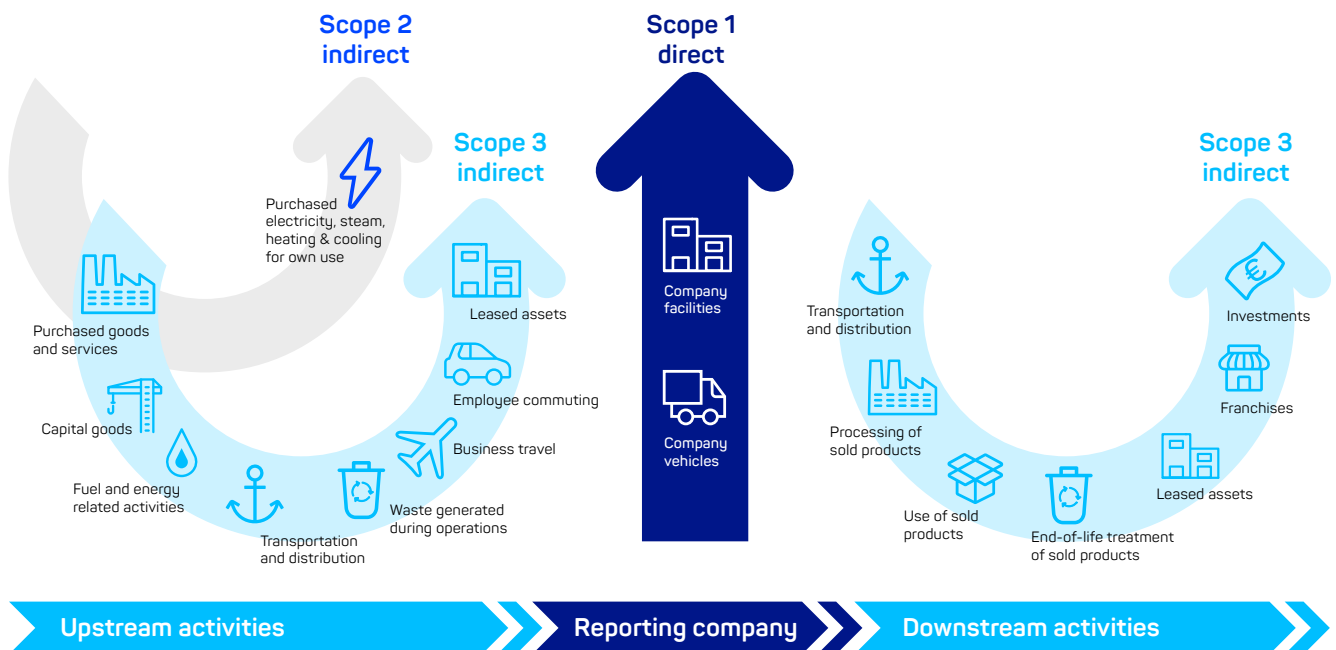
The Management Board has formally approved the overarching decarbonization strategy. Individual actions and projects are being approved by management on a rolling basis.

CLIMATE RISKS

HARTMANN has identified relevant climate risks as part of its current double materiality assessment. These material risks are presented in the table “Climate change – material impacts and risks” and can all be classified as transitional risks.

HARTMANN consequently plans to conduct a location-specific resilience assessment in the coming years to systematically record and assess physical and transition climate risks. Different time horizons – short-, medium- and long-term – will be taken into account in order to create as comprehensive a risk profile as possible. In addition to transitional climate risks, this profile also refers to physical climate risks such as extreme weather events, e.g. heat or flooding, and is location- and process-specific. The aim is to assess the potential financial impact of these risks on the company. The results of the assessment are to serve as an essential basis for decision-making in the development of concrete adaptation strategies and the design of a structured transition plan that brings together the findings of the climate risk assessment and greenhouse gas emissions accounting.

DECARBONIZATION STRATEGY



Impact, risk and opportunity management

IRO-1 – DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL CLIMATE-RELATED IMPACTS, RISKS AND OPPORTUNITIES

The table lists the identified material impacts and risks related to climate change. A basic description of the procedure for identifying impacts, risks and opportunities can be found in [ESRS 2 IRO-1](#).

When identifying climate-related impacts, risks and opportunities, HARTMANN focuses in particular on recording its own greenhouse gas emissions across the value chain (Scope 1, 2, and 3) in accordance with the Greenhouse Gas Protocol and the requirements of the ESRS.

In the meantime, the company has already carried out initial analyses of physical climate risks and, for example, assessed location-specific flood risks based on publicly available flood hazard maps, insurance reports and internal HSE analyses. At particularly vulnerable locations, HARTMANN has already implemented measures derived from this, such as flood emergency plans.

CLIMATE CHANGE – MATERIAL IMPACTS AND RISKS

Negative impacts

	Growing demand for low-carbon materials of natural origin can lead to indirect effects such as eutrophication and land use changes, which can impair carbon storage. (ID: E12-1)
Climate change mitigation	The business model is based in part on disposable products, which today leads to greenhouse gas emissions from waste recycling processes. (ID: E12-2)
	Contribution to global greenhouse gas emissions to the company’s carbon footprint caused by activities within the upstream or downstream value chain. (ID: E12-3)
	Delayed or failed investments in net-zero greenhouse gas product solutions will lead to continued high or rising greenhouse gas emissions along the value chain. (ID: E12-4)
Energy	A few sites are energy-intensive and cause comparatively high greenhouse gas emissions. (ID: E13-1)

Risks

Climate change adaption	Chronic physical climate risks such as changing weather patterns, rising average temperatures or rising sea levels can have a material impact on production capacities due to limited production capacities (e.g. value chain disruptions or employee absences), premature closure of existing facilities, increased operating costs and increased insurance premiums for plants in high-risk locations. (ID: E11-1)
	Less CO ₂ -intensive raw materials available (consequences of climate change such as reduced water availability or waste effects), changes in value chains, etc. (ID: E11-2)
	Adaptation to extreme weather events necessary (e.g. strategic: site closures, physical: flood protection, financial: more comprehensive insurance), increasing cooling demand likely. (ID: E11-3)
Climate change mitigation	The development of new climate-friendly or recyclable products and the targeted search for climate-friendly raw materials to replace those previously used are driving up investment (e.g. development, equipment) and running costs. (ID: E12-5)
	The transition to CO ₂ -neutral production entails financial costs. (ID: E12-6)
	A lack of development resources prevents adaptation to changing markets and the conversion of internal production processes. (ID: E12-7)

E1-2 – POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION

The HARTMANN GROUP pursues climate targets with its sustainability strategy. The “Road to Zero” initiative is a clearly defined focus on decarbonization and is an integral part of the overarching sustainability strategy. It covers key aspects of a climate change mitigation policy, including strategic priorities such as increasing energy efficiency, increasing the use of renewable energy, converting the vehicle fleet to electric mobility and adapting the heat supply in production processes. Implementation takes place through various projects, targets and actions carried out together with the HSE department and within the business segments. It follows recognized standards such as ISO 14001 and EMAS, under which many major production sites are certified. In addition, HARTMANN participates as a Group in the UN Global Compact and EcoVadis, an independent assessment platform that analyzes and evaluates companies’ sustainability performance in the areas of Environment, Labor & Human Rights, Ethics and Sustainable Procurement. This underscores the company’s commitment to international sustainability initiatives.

Responsibility for implementation and steering lies with the Management Board, with operational anchoring in the local management teams, which are responsible for budget planning and implementation. HARTMANN takes into account the interests of relevant stakeholders – in the case of the Works Council, via the supervisory bodies. The content is communicated via internal sharepoints and externally published status reports.

The applicable guidelines are set out in the introduction of this [Environment chapter](#).

E1-3 – ACTIONS AND RESOURCES IN RELATION TO CLIMATE CHANGE POLICIES

The HARTMANN GROUP uses various decarbonization levers to systematically reduce its greenhouse gas emissions. By 2030, these will include, among other things, an increased switch to renewable electricity as a lever for the use of renewable energy. Another action will be the construction of a biomass plant as a combination of fuel conversion and the use of renewable energy sources.

HARTMANN calculates the emission reductions achieved on the basis of collected energy consumption data and their respective underlying emission factors. A roadmap for expected emission reductions is in place and continuously being developed. Thanks to the actions implemented so far, the company has already saved around 9,700 tCO₂e of Scope 2 emissions compared to base year 2021. The increase in Scope 1 emissions of approximately 1,400 tCO₂e can be attributed to increased energy consumption mainly due to colder winters during the reporting period.



WOLFSTEIN SITE

New biomass steam plant reduces green house gas emissions

On 8 November 2024, the subsidiary KOB in Wolfstein broke ground for a new 2.5-mega-watt biomass plant. In the future, KOB will focus primarily on the thermal utilization of plant waste and residues from regional agriculture, forestry and the sawmill industry. At the Wolfstein site, the modernization of the energy infrastructure will reduce greenhouse gas emissions by 37%. The plant was successfully commissioned in December 2025. The regular operation of the biomass plant since the beginning of 2026 represents the largest decarbonization action, with around 4,000 tons less green house gas emissions.



BIATORBÁGY SITE

Photovoltaic system successfully commissioned

In September 2025, HARTMANN successfully commissioned a new photovoltaic system with an installed capacity of 80 kWp at its Biatorbágy site in Hungary. The system generates around 95,000 kWh of emission-free electricity per year.

Since 55% of the energy generated is used for the on-site consumption, the plant significantly reduces the site’s external electricity demand. HARTMANN feeds the surplus electricity into the public grid. The plant thus makes a measurable contribution to reducing site-related greenhouse gas emissions and supports the implementation of the HARTMANN GROUP’s climate targets.



HERBRECHTINGEN SITE

LEDs instead of fluorescent tubes in logistics

At the Herbrechtingen site, HARTMANN replaced the previous fluorescent tubes in logistics with modern LED lighting in 2025. This change reduces energy consumption by 16,606 kWh per year, saving 6,642 kg CO_{2e} annually.

At the same time, the new lighting provides more ergonomic illumination of the workplaces. The action will pay for itself after just a few years, combining ecological improvements with economic benefits.



PAUL HARTMANN AG

Bonus flight miles for greater sustainability

As part of the PartnerPlusBenefit cooperation with the Lufthansa Group, PAUL HARTMANN AG is pursuing targeted measures to promote sustainable mobility. Bonus miles collected on employee business trips can be converted into sustainable aviation fuel (SAF).

HARTMANN’s bonus miles submission guarantees the purchase of 4,624 kg of SAF. This leads to an emission reduction of at least 13,822 kg CO_{2e} compared to conventional fossil aviation fuel.

The SAF used is obtained from biogenic residues, such as used cooking oils without palm oil and without palm fatty acid distillates. Over its entire life cycle, SAF from biogenic residues has a greenhouse gas footprint that is around 80% lower than that of conventional kerosene from fossil crude oil. The resulting reduction in emissions is attributed exclusively to PAUL HARTMANN AG.

Metrics and targets

E1-4 – TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION

HARTMANN aims to reduce its Scope 1 and 2 greenhouse gas emissions by 50% by 2030 compared to base year 2021. By 2050, net-zero greenhouse gas emissions are to be achieved across all stages of the value chain. The climate targets of the HARTMANN GROUP are based on national, federal and EU guidelines as well as current scientific findings. Progress is monitored regularly; HARTMANN is currently on track to achieve its interim targets.

For scientific validation, HARTMANN is improving the data quality of its Scope 3 calculation in order to ensure sound Scope 3 reporting.

E1-5 – ENERGY CONSUMPTION AND MIX

HARTMANN continuously collects extensive environmental data from its national subsidiaries and affiliates. This includes energy consumption and mix. These data form the basis for identifying site-specific potential for improvement, for which HARTMANN defines action plans.

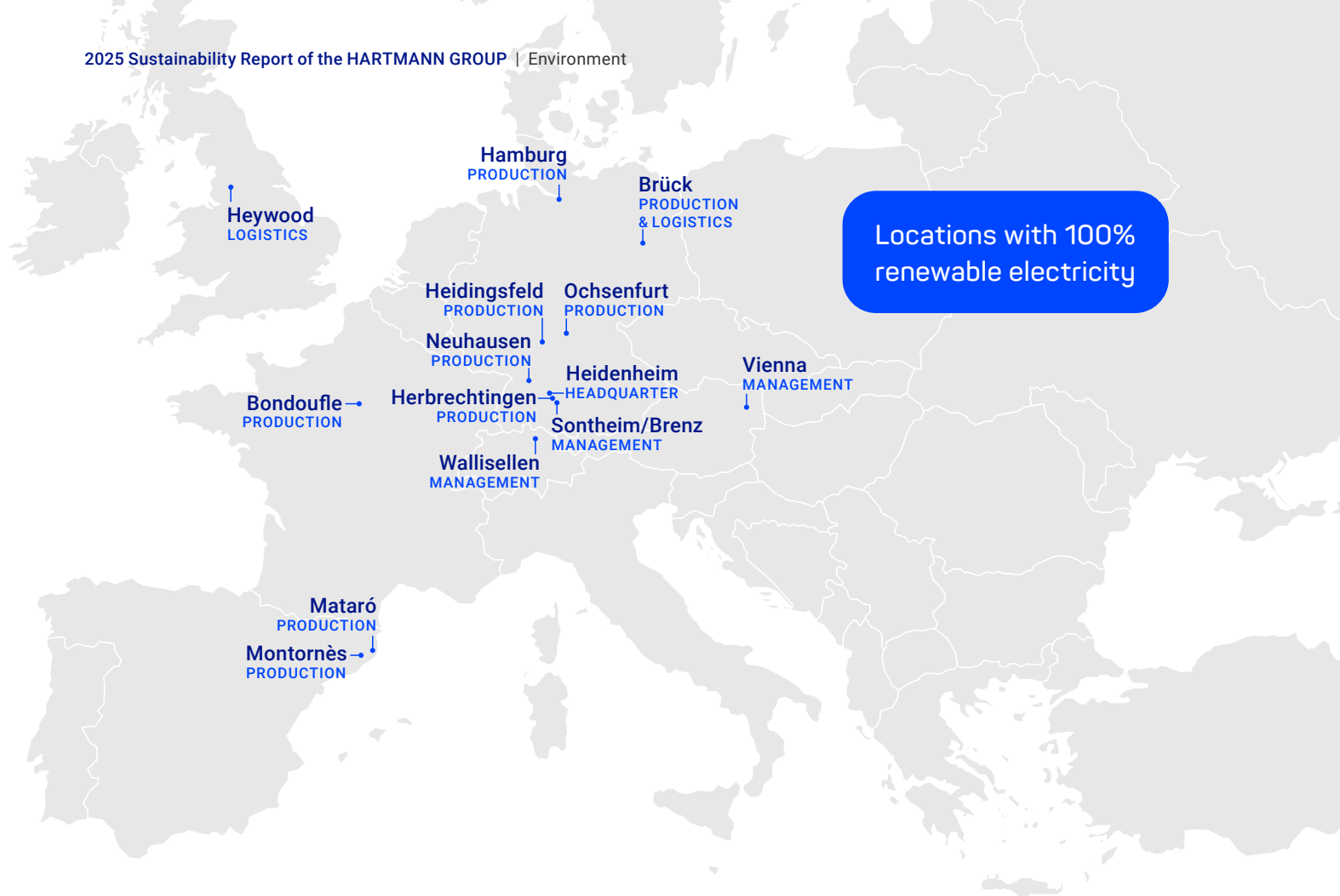
ENERGY EFFICIENCY

HARTMANN sees increasing energy efficiency as an important component of climate change mitigation. The Group consumes primary and secondary energy. Primary energy comprises natural, unconverted energy sources such as natural gas, oil or biomass. Secondary energy refers to refined or converted forms of energy such as electricity, district heating or compressed air, which are generated from primary energy. Electricity is the dominant energy source. For HARTMANN, production and logistics sites are particularly relevant to energy consumption. Textile processes such as yarn production and the drying and bleaching of goods are among the most energy-intensive areas. The operation of clean rooms and the associated ventilation and air-conditioning processes are also energy intensive.

ENERGY MANAGEMENT

The aim of energy management at the sites is to reduce the direct and indirect consumption of fossil fuels. Energy management is controlled on a site-specific basis via environmental or special energy management systems in the national subsidiaries and affiliates. In 2023, HARTMANN implemented an energy data management system at selected sites. The company relies on an energy mix that is both economical and environmentally friendly for the operation of its production and logistics sites. The HARTMANN GROUP's sites are supplied by various electricity providers, with the electricity mix varying. HARTMANN's target is to convert all production sites to renewable energy sources by 2030.

The company was able to significantly increase the share of renewable energy used from 18% in 2024 to 23% in 2025.



In 2025, energy production from renewable energy sources totaled 75,394 MWh, while that from non-renewable energy sources was 255,838 MWh.

The above-mentioned sites/plants were already supplied with 100% electricity from renewable energy sources in 2025.

ENERGY CONSUMPTION AND MIX in MWh

	2023	2024	2025*
Total energy consumption	318,226	327,524	331,232
Share of fossil sources in total energy consumption (in %)	90 %	82 %	77 %
Share of renewable sources in total energy consumption (in %)	10 %	18 %	23 %
Total fossil energy consumption	285,576	268,571	255,838
Fuel consumption from coal and coal products	0	0	0
Fuel consumption from crude oil and petroleum products	39,720	41,295	37,279
Fuel consumption from natural gas	91,971	97,966	105,794
Fuel consumption from other fossil sources	0	0	0
Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources	153,885	129,331	112,765
Total renewable energy consumption	32,650	58,953	75,394
Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of organic origin, biogas, renewable hydrogen, etc.)	32,335	58,428	74,719
Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources	121	262	378
The consumption of self-generated non-fuel renewable energy	194	263	297

* 2025 data were partially extrapolated.

E1-6 – GROSS SCOPES 1, 2 AND TOTAL GREENHOUSE GAS EMISSIONS

In 2025, Scope 1 and 2 greenhouse gas emissions amounted to 63,406 tCO₂e. This represents a reduction of 11% compared to the previous year. The reduction is primarily due to the conversion of additional production sites and the company's own fleet to renewable electricity. In total, HARTMANN has already achieved a 12% reduction or 8,298 tCO₂e saving in Scope 1 and 2 emissions compared to base year 2021. In 2024, 3% of the HARTMANN GROUP's total greenhouse gas emissions were attributable to Scope 1 emissions and 6% to Scope 2 emissions. In the same year, indirect emissions across the value chain accounted for around 91% of HARTMANN's total carbon footprint. Due to its high relevance, the company has taken important steps over the past two years to better manage its Scope 3 emissions. HARTMANN conducted a screening using a spend-based calculation method. This shows that the majority of these emissions come from purchased goods and services, capital goods, transportation (both upstream and downstream) and end-of-life treatment of sold products. Together, these areas account for almost 90% of Scope 3 emissions.

Based on these findings, HARTMANN is currently developing structured processes for data collection and calculation within the entire Group. The company is working with external experts to ensure a consistent approach. In addition, HARTMANN is preparing programs to involve suppliers in improving data quality and identifying joint opportunities for reducing emissions. These measures support the company in making strategic decisions in close cooperation with procurement, the value chain and business divisions.

Initial actions were implemented during the reporting period:

- Establishment of internal processes and IT interfaces for data collection and aggregation
- Definition of basic calculation approaches and method assignments

GREENHOUSE GAS EMISSIONS in tCO₂e

	Base year 2021	2023	2024	2025**	Change from previous year	Change from base year
Total Scope 1 & 2 greenhouse gas emissions (market-based)	71,703	79,423	71,246	63,406	-11 %	-12 %
Scope 1 greenhouse gas emissions						
Scope 1 gross GHG emissions	29,938	29,250	30,817	31,303	2 %	5 %
Scope 2 greenhouse gas emissions						
Gross location-based scope 2 GHG emissions	55,529	57,219	57,889	57,730	0 %	4 %
Gross market-based scope 2 GHG emissions*	41,765	50,173	40,429	32,102	-21 %	-23 %

* including approximately 6–9% location-based long-distance heating.

** Based on the extrapolated reported energy data and the most recent Emission factor available.



ESRS E3 Water

Water is an essential resource for the HARTMANN GROUP, used primarily in production and air conditioning of buildings. Even though water consumption is comparatively low at many sites, HARTMANN is committed to efficient water management and its continuous optimization. The following chapter explains how HARTMANN collects water-related data, improves processes and implements local measures to ensure responsible use of resources.

Impact, risk and opportunity management

IRO-1 – DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL WATER IMPACTS, RISKS AND OPPORTUNITIES

Water is one of HARTMANN’s key resources in the manufacture of textile and other products and in the air conditioning of buildings. Although water use plays a minor role at many production sites, HARTMANN has included the entire company in the identification and assessment of material water-related impacts, risks and opportunities. In particular, the company analyzed the areas and locations where water consumption is high. Production sites with comparatively high water demand were taken into account in the assessment.

E3-1 – POLICIES RELATED TO WATER

In view of the increasing scarcity of this resource, sustainable water management is an integral part of HARTMANN’s environmental protection measures. When managing water resources, HARTMANN complies with applicable regulatory requirements, e.g. temporary withdrawal bans in the event of water shortages or limit values for discharge. The company is working in numerous areas and processes to minimize water consumption and wastewater generation.

E3-2 – ACTIONS AND RESOURCES RELATED TO WATER

For more than ten years, HARTMANN has been recording metrics such as water withdrawal, water consumption and wastewater discharge into the public sewer system at all locations of the Group, with the exception of a few small sites. These data serve as the basis for efficient water management. HARTMANN pursues local measures to optimize and continuously improve wastewater treatment. These include, for example, investments in water treatment plants.

HARTMANN is currently modernizing the industrial wastewater treatment plant at the site of its subsidiary KOB in Wolfstein. By using this plant, HARTMANN is making an active contribution to water protection. The wet equipment at KOB, where the fabrics are also washed, is also currently being modernized. With this action, HARTMANN aims to tap into further water-savings potential.

HARTMANN protects sensitive water sources and reservoirs near its production sites. Water scarcity is a particularly important issue at the Coimbatore site in India. There, HARTMANN uses water-saving systems and replaces drinking water with alternative water sources such as rainwater or well water, wherever possible and appropriate.

HARTMANN is currently reviewing which sites are located in areas exposed to water-related risks. If action is required, the company will develop appropriate policies and take actions.

The company discharges most of its wastewater into the public sewer system as industrial or sanitary wastewater. HARTMANN uses its own wastewater treatment plants at critical locations. At all relevant locations, wastewater is regularly checked for quality and possible contamination. During the reporting period, HARTMANN did not identify any exceedances of the regulatory thresholds. Management is informed about the collected water-related metrics.

WATER – MATERIAL IMPACTS

Negative impacts

Water withdrawal	Contribution to global water withdrawals by production (e.g. steam generation and processing of raw materials) or demand for water-intensive raw materials due to activities within the company’s upstream value chain and in parts of its own production. (ID: E31-1)
	Water-intensive textile production (e.g. bleaching); in the future, water consumption could affect water availability. (ID: E31-2)

Metrics and targets

E3-3 – TARGETS RELATED TO WATER

Due to the comparatively low water-related impact at the HARTMANN GROUP level, the company has not currently defined any targets with regard to the use of water resources. Nevertheless, HARTMANN is committed to the conscious and economical use of this resource and regularly reviews whether there is a need for action in this area.

E3-4 – WATER CONSUMPTION

As the sustainability report is published in the first quarter of the following year, the final data for the fourth quarter are not yet fully available at the time of publication. In order to ensure that the presentation is as complete as possible, HARTMANN determines missing data using projections, taking into account the respective trend of the last three quarters and the previous year's consumption. Data validation procedures are used to check the plausibility of the collected consumption data. At certified locations, the figures are also monitored by independent environmental audits.

Water intensity in 2025 was 57.8 m³/million EUR net revenue. When purchasing and supplying water, HARTMANN ensures compliance with legal requirements at its sites with regard to water quality and quantity. During the reporting period, the requirements were met without exception.

WATER CONSUMPTION in m³

	2023	2024	2025*
Total water withdrawal	742,502	739,638	721,824
Total water discharges	583,621	628,184	557,626
Total water consumption	145,025	106,996	153,099
Total water recycled and reused**	13,856	4,457	11,098

* Data are partially extrapolated using last year values or average.

** Treated water is used for landscaping, e.g. in India and USA.



ESRS E5

Resource use and circular economy

The company uses various raw materials of different compositions and origins. HARTMANN is committed to minimizing the product-specific quantities of raw materials used and increasing the proportion of recycled materials in products and packaging without compromising product quality and safety.

Impact, risk and opportunity management

IRO-1 – DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL RESOURCE USE AND CIRCULAR ECONOMY-RELATED IMPACTS, RISKS AND OPPORTUNITIES

The HARTMANN product portfolio is subject to numerous medical regulations. Among other things, most products cannot currently be part of a fully closed material loop due to patient safety requirements or applicable recycling regulations. The company is continuously optimizing its use of resources and working to identify potential for sustainability. On this basis, HARTMANN has identified the following material impacts.

HARTMANN uses a combination of expert assessments and supporting tools to identify and evaluate these impacts. These include findings from external audits and insurance reports, the expertise of its own expert groups, databases and benchmarks.

All business units of the HARTMANN GROUP are affected by the impacts associated with resource use and the circular economy.

The main resources used are fluff pulp, superabsorbers, nonwovens, nitrile, cardboard, films and cotton. Water is also a relevant resource for the manufacture of products. Further information on water withdrawal during production processes can be found in the [chapter on water](#).

Within the framework of the current business model, HARTMANN faces economic issues, such as potentially rising costs due to greenhouse gas emission certificates or the need to adapt existing practices to new regulatory requirements. The increased use of life cycle assessments and innovative materials enables a well-founded evaluation of ecological and economic impacts, thus supporting the identification of areas for action to optimize costs and meet regulatory requirements.

The risks of a transition to a circular economy primarily affect product development and manufacturing, as material changes and savings often conflict with product safety, performance and regulatory compliance. At the same time, the production of many raw materials is energy-intensive and entails additional costs due to the switch from fossil fuels to renewable or low-emission energy and other emission reduction measures. Overall, medical regulations (e.g. Medical Device Regulation) limit the possibility of implementing closed material loops.

The stages of the value chain, in which material negative impacts on resource use are concentrated, can be found in the upstream value chain, in raw material processing and in disposal.

RESOURCE UTILIZATION AND CIRCULAR ECONOMY – MATERIAL IMPACTS

Negative impacts

Resource inflows	The use of energy-intensive raw materials (e.g. plastics, cellulose, fine chemicals) contributes to greenhouse gas emissions and pollution in upstream value chains, which increases the ecological footprint of the product range. (ID: E51-1)
Waste	Due to medical and regulatory requirements, the use of disposable products is often unavoidable and therefore leads to a corresponding amount of waste and a burden on the waste and disposal systems in the company's downstream value chain (e.g. limited recyclability). (ID: E53-1)

E5-1 – POLICIES RELATED TO RESOURCE USE AND THE CIRCULAR ECONOMY

In its compliance statement for suppliers, the company requires suppliers to comply with environmental aspects, among other things. For example, suppliers confirm that they avoid harmful soil changes, environmental pollution, noise emissions and excessive water consumption. In addition, international standards must be complied with, such as the Minamata Convention on Mercury and the elimination or restriction of persistent organic pollutants. The HARTMANN GROUP uses certifications to ensure that materials and products are sourced responsibly. The Group-wide procurement strategy is continuously supplemented with sustainability-related topics requirements relevant to procurement.

As part of the ESRS requirements in the area of resource inflows, HARTMANN is currently developing a Group-wide policy.

The HARTMANN GROUP's waste management is anchored in the HSE Guideline and in the Group-wide Code of Practice, forming the basis of operational measures for waste prevention and recycling. The aim is to continuously reduce waste-related environmental impacts throughout the company. Further information can be found in the introduction of this [Environment chapter](#).

E5-2 – ACTIONS AND RESOURCES RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

Since 2020, product development at HARTMANN has aimed to create customer value through five categories: clinical, operational, business, patient and environmental outcomes. Since then, the segments have been implementing targeted actions to further develop sustainable products and solutions adding to the environmental outcomes within this framework. For the environmental outcomes, the segments focus on identifying and implementing actions to reduce environmental impact. The aim is to make a demonstrable contribution to improving the work of medical professionals as well as optimizing treatment outcomes for patients through the conscious use of the company's products and solutions. The environmental dimension focuses on identifying improvements in environmental impact in the two key areas of energy consumption and greenhouse gas emissions, as well as in the use of raw materials for products and packaging.

With regard to resource inflows, HARTMANN focuses on product innovations, the use of more sustainable materials, the reduction of primary raw materials, and the optimization of packaging through the use of recycled materials.

At the same time, the company is continuously expanding its range of life cycle assessments in accordance with relevant ISO standards. The target is to provide the development departments with a solid database for optimizing products and measuring improvements in greenhouse gas emission reductions. Previous analyses have identified raw material consumption as a key driver of environmental impact.

Environmental Outcomes*



CMC wins third place in the BIOPOLYMER Innovation Award 2025 with biodegradable exfoliating pad

The subsidiary CMC took third place at the BIOPOLYMER Innovation Award 2025. The award was given for its innovative, fully biodegradable exfoliating pad, which makes an important contribution to reducing microplastics in the environment. The pad is made of 100% cotton fibers and a fully biodegradable exfoliating material that is based on more than 50% renewable plant-based raw materials. The exfoliating material is firmly fixed to the pad surface using an innovative process. Conventional pads consist of a mixture of 85% cotton and 15% polyester fibers, which contain fine microplastic grains, some of which are released into the environment during use.

Bacillo® Zero Tissues awarded for sustainability

HARTMANN develops innovative products to be a provider of plastic-free wipes for surface disinfection for its customers. One example is Bacillo® Zero Tissues, which won the Austrian TRIGOS Award in the "Social Innovation & Future Challenges" category in 2024. The wipes are plastic-free, contain active ingredients based on organic acids, and are provided in recyclable mono-film packaging. The formulation consists of over 98.5% ingredients of organic origin.



* Some products in the portfolio have specific sustainability features, such as reduced material thickness, optimized packaging solutions or an extended product lifespan. These features relate to specific product or process characteristics and do not represent a statement regarding the overall environmental impact



Sustainable innovations in the new generation of MoliCare®

With the introduction of the new generation of MoliCare® products, the Incontinence Management segment is underscoring its commitment to sustainable innovations in healthcare. During the reporting period, development focused on the patented SkinGuard® Absorbent Core Technology, which is being gradually integrated into all incontinence products that come into contact with the body.

Various awards testify to the progress made in terms of sustainability: The washable, absorbent MoliCare® underwear was awarded the “Symbol of Sustainability 2025” in Hungary. This award recognizes products with outstanding environmental friendliness and forward-looking innovation. In the “Sustainability Hero” category, MoliCare® lady Absorbent underwear won the Health & Wellbeing Award 2025 in the UK.



Optimized packaging and production for lower CO₂ emissions in the manufacture of disposable surgical products

In 2025, HARTMANN improved pallet utilization for its Peha® instruments by adapting the primary and secondary packaging. This saves the company 804 pallets per year, which equates to 21,200 truck kilometers and 8,980 kg of plastic material in primary packaging.

In the complex manufacturing process for CombiSets® and MediSets®, HARTMANN has significantly increased efficiency by implementing packaging and logistics optimizations as well as automating production processes for the entire process chain. In addition, the company has shortened transport routes by relocating the sterilization of disposable surgical products, which was completed in 2024. Suppliers are increasingly using green energy in production. These optimizations ensure a continuous improvement in the carbon footprint of disposable surgical products.



Efficient recycling and less CO₂ in the production of wound care products

In the multi-stage manufacturing process for the Cosmopor® E wound dressing, HARTMANN relies on the reuse of silicone paper, which is necessary to cover the adhesive layer. Through consistent reuse in the manufacturing process and in the end product, around 170 tons of silicone paper can be saved annually. This not only saves HARTMANN material but also reduces the carbon footprint.



Sustainable use of materials in Kneipp packaging solutions

Through targeted material savings and the use of renewable and recycled raw materials, the Kneipp subsidiary contributes to the conservation of resources throughout the product life cycle.

- Optimizations in packaging design and material selection have resulted in significant savings in the use of tubes: for example, the company uses 17% less plastic thanks to a flatter cap and reduced material usage for the 200 ml tubes of shower products. For the hand cream portfolio, Kneipp also uses tubes with a 30% paper content. In combination with the slimmer caps, this saves around 40% plastic compared to the previous packaging.
- Recycled materials are used in various Kneipp packaging solutions, for example in bath crystals (500–720 g filling quantity), whose cans are made of 99% recycled plastic and whose lids are made of 97% recycled plastic. Another example is the packaging concept for Kneipp almond blossom face creams and other Kneipp products, for example, using a jar made from 35–40% recycled glass.

The Kneipp brand has once again been certified as GREEN BRAND Germany 2025/2026 and awarded EcoVadis Platinum in 2025 – proof of its consistent implementation of ecological and social standards.

Metrics and targets

E5-3 – TARGETS RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

The HARTMANN GROUP has consolidated its environmental sustainability targets for resource use and circular economy into five key areas. These contribute to different objectives of the circular economy.

Due to a highly diversified product portfolio, the individual divisions have defined their own metrics – for example, for reducing primary raw material consumption, avoiding waste and improving recyclability. In addition, HARTMANN uses life cycle assessments to identify specific levers for more sustainable product designs based on these data. The results are regularly presented to the Management Board.

As there is currently no established industry standard for the circular economy in medical products, HARTMANN is guided by general principles of sustainable resource use within the limits of what is legally possible. Restrictions arise in particular from legal requirements such as the Medical Device Regulation. For example, the reprocessing of single-use products is only permitted under strict conditions. Reused products are legally considered new medical devices when reprocessed. This leads to considerable regulatory effort, particularly for sterile products, and significantly limits reuse and circular approaches.

The HARTMANN GROUP is gradually developing its approach to the circular economy, also with a view to future regulatory developments.

TARGETS FOR RESOURCE USE AND CIRCULAR ECONOMY

Target	Target description	Target areas in the context of the circular economy	Level of waste hierarchy
Primary resources	Continuous reduction in the use of primary raw materials (especially plastics and cellulose), insofar as this is possible without compromising product quality.	<ul style="list-style-type: none"> Minimization of primary raw materials 	Waste prevention
Recycled resources	Increasing the proportion of recycled raw materials for products and packaging without compromising product quality and safety.	<ul style="list-style-type: none"> Circular material use rate Minimization of primary raw materials Use of renewable materials 	Recycling
Certificates	Increased use of certified raw materials wherever this is sensible and feasible.	<ul style="list-style-type: none"> Sustainable procurement and use of renewable resources 	
Waste	Continuous reduction of waste from production, logistics and product use.	<ul style="list-style-type: none"> Waste management 	Waste prevention/ Recycling
Recyclability	Increasing the recyclability of products and packaging, to the extent that it is regulatory and medically justifiable.	<ul style="list-style-type: none"> Circular product design Circular material utilization rate 	Recycling

E5-4 – RESOURCE INFLOWS

As part of the further development of its sustainability reporting, HARTMANN is providing initial structured information on resource inflows, thereby laying the foundation for the systematic recording and evaluation of the materials used:

- The purchasing volume for raw materials is distributed across the regions of the USA, Europe and Asia.
- Measured by purchasing volume, the following materials are key: cellulose, nonwoven, nitrile, cotton, paper and cardboard, superabsorbers, wound dressings and films.
- Capital goods and water are also relevant.

The company has implemented appropriate value chain certifications for sites with large quantities of wood-based materials. Various sites in Germany, France, Italy, Switzerland and Spain have FSC® Chain of Custody certification (FSC® C131245). Cellulose and other pulp fibers account for the largest share of HARTMANN's raw material requirements. The company sources its pulp primarily from certified forests.

As part of the aforementioned Group-wide project, HARTMANN is currently working with the segments to establish consistent and systematic reporting on the material flows used. The aim is to collect consolidated quantitative data on the total weight of materials used as well as the use of recycled or reused materials and packaging.

In addition, life cycle assessments are used to identify specific environmental levers across the product life cycle. The findings from the life cycle assessments are incorporated into product development, e.g. to optimize material use in a targeted manner and reduce environmental impacts.

E5-5 – RESOURCE OUTFLOWS

WASTE GENERATION IN PRODUCTION

HARTMANN aims to avoid material losses and production waste as far as possible or to recover or recycle them internally. Waste is generated at HARTMANN particularly in production – for example, through cutting, rejects or residues from the processing of raw materials. HARTMANN collects this waste separately according to different waste streams at each site and ensure its proper treatment and disposal.

Where technically possible, materials are returned to the value chain. For example, production rejects from the manufacture of incontinence products are partially recycled internally. HARTMANN separates the absorbent components and the covers using a separate in-house process and feeds them back into production. This not only reduces the amount of waste, but also the need for primary raw materials. In addition, site-specific efficiency and waste reduction targets are part of the company's environmental management system.

The waste generated by HARTMANN consists of both hazardous and non-hazardous waste streams. Information on the total amount of waste and the type of waste treatment (e.g. reuse, recycling, energy recovery or landfill) is systematically recorded and reported. HARTMANN collects the data via a Group-wide system and reviews them regularly.

DOWNSTREAM VALUE CHAIN

Part of the HARTMANN GROUP's product portfolio consists of disposable medical products, the use of which is necessary in many cases for reasons of patient safety, hygiene and regulatory requirements. These requirements limit the scope for reusable or recyclable product solutions – especially for products that come into contact with body fluids.

This results in waste generation in the downstream value chain. This also poses ecological challenges with regard to returning materials to material cycles. Industrial recycling after use is legally prohibited or only possible to a limited extent for many products. Where material recycling is not possible, HARTMANN recommends that products be sent for thermal recovery, thereby contributing to energy generation.

In collaboration with other companies in the industry, HARTMANN is involved in an initiative to develop new approaches to dealing with waste after use in the medical sector. Together with partner companies and authorities, the initiative aims to identify ways in which materials can be made more sustainable, waste reduced and recycling options improved without compromising product safety.

WASTE VOLUME OF THE HARTMANN GROUP in tons

	2023	2024	2025*
Total amount of waste	22,418	21,776	21,527
Total amount of hazardous waste	856	624	674
of which: preparation for reuse	1	3	–
of which: recycling	78	22	70
of which: other recovery methods	11	14	18
of which: incineration with energy recovery	46	38	107
of which: incineration without energy recovery	515	372	268
of which: landfilling	149	104	117
of which: other types of disposal	56	71	96
Total amount of non-hazardous waste	21,562	21,152	20,852
of which: preparation for reuse	205	245	166
of which: recycling	10,565	10,302	10,129
of which: other recovery methods	212	147	93
of which: incineration with energy recovery	9,672	9,523	9,324
of which: incineration without energy recovery	17	182	330
of which: landfilling	500	429	427
of which: other types of disposal	391	324	383

* Partially extrapolated using last year's values or average values.



Social



Why social matters are important

Social sustainability matters are essential because HARTMANN employees and workers in the value chain have a direct influence on the company's innovative capacity, product quality and social acceptance. Compliance with human rights, occupational health and safety, as well as fair working conditions are key requirements for HARTMANN, stakeholders and regulators. HARTMANN implements targeted due diligence processes to this end.

Strategy & targets

The social strategy is based on the Group-wide Code of Conduct and the global PEOPLE Strategy.

- The targets are to promote diversity, health and safety, ensure fair working conditions and respect human rights across the value chain.
- There are target quotas for women in management positions and programs for skills development within the HARTMANN GROUP.
- The "Zero is the Mission" initiative aims to reduce the accident rate in the long term and establish a culture of safety.
- The environmental, social and governance assessment of suppliers is continuously being expanded.

Actions & levers

- Regular company-wide employee surveys and involvement of employee representatives
- Internal diversity programs such as mentoring for women, flexible working time models, equal opportunities policies
- Company-specific training courses on compliance, anti-discrimination and human rights
- Health promotion for HARTMANN's own workforce
- Implementation and monitoring of human rights standards in the value chain
- Ensuring compliance with human rights due diligence obligations through contractual obligations, risk analyses and human rights audits
- Digital channels for recording and processing internal and external complaints incidents

The HARTMANN GROUP has established principles for ethical conduct, social responsibility and legally compliant corporate governance in its Group-wide Code of Conduct. This forms the basis for company-wide regulations in the areas of HARTMANN's own workforce (S1), value chain workers (S2) and governance (G1). The code formulates the policies for daily actions and HARTMANN's expectations from employees, customers, suppliers and business partners; it is available through various internal and external channels.

Among other things, the Code of Conduct describes requirements relating to integrity, human rights, working conditions, anti-discrimination, corruption prevention, data protection and information security, as well as dealing with healthcare professionals and business partners. This includes suppliers with regard to the prevention of child labor, forced labor and violations of occupational safety standards.

Overall responsibility for implementation lies with the Management Board. The Chief Compliance Officer and local compliance officers handle day-to-day tasks, ensuring standards are met and the compliance program is followed in their countries. Central control and further development are carried out by the Corporate Compliance department.

Implementation takes into account international standards, including the UN Declaration of Human Rights, the ILO Core Labor Standards, the UN Convention on the Rights of the Child and the OECD Guidelines for Multinational Enterprises. In addition, the HARTMANN GROUP is a participant in the UN Global Compact.

The interests of relevant stakeholders are taken into account in the development and application of the Code of Conduct. These include employees, healthcare professionals, authorities, customers and suppliers.



ESRS S1

Own workforce

The employees of the HARTMANN GROUP are a key factor to its success. Their skills, motivation and well-being influence the company's innovative capacity and long-term competitiveness.

Strategy

SBM-3 – MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

HARTMANN's PEOPLE Strategy is designed to provide targeted support for the development of individual employees, teams and organizations. Areas of action such as "People Culture", "Curious Learner", "Talent Magnet", and "Employer of Choice" are designed to promote the material impacts identified in the double materiality assessment through actions such as training opportunities, diversity promotion, health initiatives and a culture of recognition. In this way, the strategy directly supports the achievement of HARTMANN's corporate targets.

The materiality assessment took into account the entire own workforce, regardless of employment status. Due to legal requirements and to avoid false self-employment, the comprehensive inclusion of non-employees – such as temporary workers – in certain employee-related topics is only possible to a limited extent. An exception to this is mandatory training, which must be completed regardless of employment status.

The table shows the identified material impacts in relation to the company's own workforce.

OWN WORKFORCE – MATERIAL IMPACTS

Positive impacts

Working conditions	Health and safety	A safe working environment reduces accidents at work and sick leave, which promotes higher productivity and greater employee well-being. (ID: S11-1)
Equal treatment and opportunities for all	Training and skills development	Regular and continuous training increase motivation, loyalty and long-term employability of employees. (ID: S12-1)
	Diversity	An inclusive work environment strengthens the employer brand, motivation, commitment and loyalty of employees. (ID: S13-1)



Impact, risk and opportunity management

S1-1 – POLICIES RELATED TO THE COMPANY'S OWN WORKFORCE

HARTMANN uses a variety of binding policies, strategies and standards to manage the identified positive impacts related to its own workforce. The PEOPLE Strategy and the associated PEOPLE Roadmap focus on training, skills development and diversity. In addition, the HSE policy regulates all aspects of health and safety at work.

The global PEOPLE Strategy sets out policies and actions to avoid negative impacts and promote positive impacts on the company's own workforce. It applies to all employees of the HARTMANN GROUP and to all activities within its own value chain.

The PEOPLE Strategy's areas of action include diversity, equal treatment and integration, individual development, health, and a corporate culture that promotes innovation. With this strategy, HARTMANN aims to empower employees to contribute to the success of the company and positively influence the lives of customers and patients. The PEOPLE Roadmap is derived from the PEOPLE Strategy and contains all important projects and actions (see S1-4) of the global HR organization. The PEOPLE Strategy takes international standards into account – including the UN Global Compact, the ILO conventions, the OECD Guidelines, the Universal Declaration of Human Rights and the UN Convention on the Rights of the Child – and thus also indirectly covers the matters of human trafficking, forced labor and child labor. HARTMANN is a participant in the UN Global Compact and publishes regular progress reports documenting the implementation status. These standards are also reflected in the Code of Conduct, which strengthens compliance with human rights in the workplace. The commitment to comply with these standards forms the basis for HARTMANN's preventive actions within the framework of its human rights responsibility.

In the event of suspected violations, structured internal investigation processes are initiated, which are carried out in accordance with the applicable legal framework of the respective countries. These investigations are carried out by the responsible internal departments, in particular the compliance organization. A key tool for identifying and addressing human rights risks is the Group-wide whistleblower system, which is freely and anonymously available to both employees and external stakeholders. Details can be found in chapter S1-3. Responsibility for involving the workforce in decisions and actions to address actual and potential impacts lies with senior management. The Senior Vice President HR is responsible for design and operational implementation, while the CEO has overall responsibility and grants strategic approvals.

In the area of **diversity**, the binding Code of Conduct and country-specific policies for equal opportunities and anti-discrimination apply throughout the Group. These explicitly address grounds for discrimination such as gender, age, religion or sexual orientation. Anti-discrimination is also firmly anchored in the PEOPLE Strategy, as diversity and inclusion are defined as core values of the corporate culture in the People Culture field of action. The principle of equal treatment is implemented in particular in recruiting through the "Principle of Equal Treatment". All policies are available on the intranet. Specific actions to promote diversity include a mentoring program for the targeted development of female managers and a Group-wide network for women in leadership positions to strengthen exchange and mutual support.

In the area of **health and safety**, the HARTMANN GROUP's HSE policy serves, among other things, to promote the safety and well-being of employees. It aims to eliminate or at least reduce hazards and risks and promote positive effects. Further information on the HSE policy can be found in the introduction of the [Environment chapter](#).

At the majority of its production sites, the HARTMANN GROUP uses an ISO 45001-certified occupational health and safety management system which includes structured processes for risk assessment, training, risk mitigation and incident analysis.

Findings from HSE management, such as accident clusters or health hazards, are incorporated into strategic decision-making processes. On this basis, new safety standards are developed, ergonomic workplace policies designed and targeted investments made in preventive actions. Feedback from employees plays a central role in this process: it is provided via internal reporting channels, in personal discussions and through the involvement of interest groups such as HSE committees and the Works Council. This feedback is integrated into the evaluation and further development of actions to continuously improve occupational safety and health protection.

During the reporting period, HARTMANN also conducted training courses, occupational safety instructions and site inspections to promote occupational health and safety. In addition, a company-wide awareness campaign on occupational safety was conducted via the intranet, posters and presentations under the slogan "Zero is the Mission".

S1-2 – PROCESSES FOR ENGAGING WITH THE OWN WORKFORCE AND WORKERS' REPRESENTATIVES ABOUT IMPACTS

Employee perspectives are incorporated into strategic decisions and actions to manage current and potential impacts. HARTMANN uses various formats for this purpose: company meetings, town hall meetings, surveys on specific topics as well as structured formats for exchange with the Works Council – for example, in the form of company agreements, workshops or discussions on the future. The Works Council is actively involved as part of its statutory co-determination and participation rights. In Germany, these are laid down in particular in the Works Constitution Act (Betriebsverfassungsgesetz). In Europe, the European Works Council also provides a central forum in which works councils from all European companies of the HARTMANN GROUP participate and which addresses cross-border matters. The European Works Council has the right to information.

The formats mentioned above also take into account the perspectives of particularly vulnerable and marginalized groups. This is achieved, among other things, through cooperation with employee representatives such as the representative for severely disabled employees or the equal opportunities officer, as well as through specific surveys on diversity, equality and inclusion in the employee survey.

This comprehensive survey takes place every three years. Between surveys, the company conducts an interim survey every 18 months. The results are incorporated into actions to promote motivation, commitment and appreciation. Examples of this include the further development of personnel development processes or new training formats.

When it comes to occupational health and safety, the views of the own workforce are incorporated into decisions and actions via various internal communication channels. Communication takes place both directly with the own workforce and via their representatives – for example, through discussions with the Works Council or the Occupational Safety Committee and the HSE Steering Committee, which meets quarterly. This involvement takes place in particular when improvement actions are being developed or in situations that pose an acute risk to the own workforce. In such cases, the Works Council, Management Board and supervisors are immediately informed via established communication channels. Operational responsibility for integrating the own workforce perspective lies with the Director of Health, Safety & Environment, who is supported by the HSE team, which is responsible for the entire company. The insights gained are incorporated into reports to the Management Board and form the basis for strategic decisions in the area of occupational health and safety.

HARTMANN regularly reviews the effectiveness of its cooperation with the own workforce. This is done, for example, through surveys, inspections, performance metrics or dialogue formats with the Works Council.



S1-3 – PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR THE OWN WORKFORCE TO RAISE CONCERNS

The HARTMANN GROUP ensures that all employees have access to appropriate channels through which they can report concerns directly and confidentially. These include the internal complaints office for equal treatment and bullying, as well as the whistleblower system. Both channels are set up in such a way that confidential and, if desired, anonymous communication is possible.

1. INTERNAL COMPLAINTS OFFICE FOR EQUAL TREATMENT AND BULLYING

This office is intended for employees who wish to report discrimination, bullying or violations of the General Equal Treatment Act. Support is provided by appropriately trained contact persons and assigned to the human resources department. Responsibility lies with specially trained employees.

2. WHISTLEBLOWER SYSTEM

The HARTMANN whistleblower system is a digital reporting channel available to employees and external stakeholders. This channel can be used to report misconduct, such as violations of the Code of Conduct or internal policies, as well as allegations of corruption or bribery.

The reports received are processed according to a defined process by the compliance organization, which is separate from the operational business. This organization processes the reports objectively and independently. All reports are systematically reviewed and documented. The Management Board receives an annual compliance report on reports received and the status of compliance investigations.

If a compliance violation is identified, HARTMANN takes appropriate actions to remedy the violation. These include, for example, disciplinary actions, adjustments to policies and processes as well as training. The company monitors and documents the implementation. If reports are received about business partners and suppliers, HARTMANN expects them to actively participate in preventive and remedial actions.

The channels mentioned are easily accessible and enable low-barrier contact. Internally, HARTMANN promotes awareness and use of the channels through communication actions. These include integration into the intranet, compliance training and regular reminders, for example through posters. External parties can access the channels via the company website.

HARTMANN does not tolerate reprisals against internal and external persons who report misconduct in good faith.

S1-4 – TAKING ACTION ON MATERIAL IMPACTS ON OWN WORKFORCE, AND APPROACHES TO MANAGING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO OWN WORKFORCE, AND EFFECTIVENESS OF THOSE ACTIONS

In order to ensure a safe working environment and promote diversity, training and skills development, HARTMANN implements targeted actions to promote positive impacts.

To this end, the Human Resources and Health, Safety & Environment departments are working specifically to systematically strengthen physical and mental health, diversity, equal opportunities and skills development. The respective actions are based on the results of the materiality assessment and are anchored in the strategic frameworks of both departments. Their effectiveness is monitored using appropriate metrics such as training participation rates, diversity at management level and accident rates; it is reviewed through regular monitoring and employee feedback.

In the area of diversity, training and skills development, the PEOPLE Strategy forms the basis for the PEOPLE Roadmap. This contains the key areas of action that are planned on a fiscal year basis. Their effectiveness, as well as that of the actions, is monitored using the defined metrics.



DIVERSITY

- **Mentoring program for women:** This six- to nine-month program specifically supports the personal and professional development of female employees. Support from experienced managers strengthens skills, promotes individual potential and expands professional networks.
- **Female Leadership Community:** At PAUL HARTMANN AG, the Female Leadership Community has established itself as an internal network that connects women in leadership positions. Regular exchange formats provide strategic impetus, allow for the sharing of practical experiences from different roles and areas, as well as enable the joint development of actions to promote female leadership. The community offers space for informal exchange, mutual support and the further development of diversity initiatives within the company.
- **Flexible working models:** Flexible working hours and mobile working (including internationally) make it easier to balance work and family life and are therefore a factor in equal opportunities in professional life.
- **Support services for employees with caregiving responsibilities:** Actions such as childcare subsidies, parent-child workrooms and the pe family service, with which PAUL HARTMANN AG has been cooperating for many years, offer relief for employees with caregiving responsibilities. Via the pme online platform and a 24/7 hotline, employees have free access to advice and information on childcare, home and eldercare, crisis and life coaching, legal advice and addiction counseling and other family-related topics. In this way, they specifically contribute to a better work-life balance.

TRAINING AND SKILLS DEVELOPMENT

- **Performance development practices:** Regular goal and development discussions, feedback, structured succession planning, talent pools.
- **FIT TO LEAD:** International seven-month program for young managers, focusing on labor law, HR processes, cross-functional collaboration, among other topics; already introduced in Czech Republic, France, Spain and Germany.
- **DARE TO LEAD:** Global program for experienced managers with the modules Lead Yourself, Lead Others and Lead Business; the aim is to have a 50% female participation rate per cohort.
- **Diverse training opportunities:** Commercial and technical apprenticeships, dual study programs in cybersecurity and medical technology, among others, in cooperation with the Baden-Württemberg Cooperative State University.

HIGHLIGHTS IN THE REPORTING PERIOD

LEAN MASTER TRAINING PROGRAM STRENGTHENS SKILLS AND CULTURE

In 2025, HARTMANN introduced a modular Lean Master training program to specifically develop lean skills and strengthen new lean facilitators. The program promotes practical learning, cross-departmental exchange and the application of lean principles in everyday life. It supports the vision of “zero losses with 100% ownership” and anchors lean in the corporate culture in the long term. The first module on “Lean Leadership & Strategy Deployment” took place in April 2025 in Czech Republic and was rated positively by all participants.

HEALTH AND SAFETY

In the context of occupational safety, the HARTMANN GROUP has developed and implemented targeted actions to promote the health, safety and well-being of its employees. These actions aim to minimize risks and embed a strong safety culture. Through continuous risk assessments and preventive actions, the company ensures that its own practices do not cause or contribute to any material negative impacts on its own workforce.

- **Holistic health promotion:** Employees benefit from a wide range of services designed to promote physical and mental health. These include training opportunities directly on site as well as in fitness and yoga studios, or swimming pools. The range of services is supplemented by open consultation sessions, skin cancer screening and regular vaccination campaigns (e.g. flu and COVID-19). PAUL HARTMANN AG also supports sporting activities such as yoga during lunch breaks, massages and participation in sporting events.
- **Support for mental health:** In cooperation with nilo, PAUL HARTMANN AG offers targeted training and support in the areas of mental well-being and leadership skills, as well as one-on-one consultations with psychotherapists.

- **Modern working environment:** Ergonomically designed workstations, for example, with height-adjustable desks, promote physical health.
- **Sustainable company catering:** The company restaurant at the Heidenheim site offers a varied, healthy and sustainable range of meals. In the 2023 "Food & Health" canteen test, it was named one of the top 50 canteens in Germany.
- **Certified occupational health and safety management system:** HARTMANN has implemented ISO 45001-certified occupational health and safety management system at several sites. By the end of 2025, this will cover a total of 9 sites.

Key instruments for promoting the health, safety and well-being of employees include internal audits and continuous monitoring of central processes. This enables HARTMANN to identify risks at an early stage and address them systematically. The application of ISO 45001 certification and corresponding training courses make a significant contribution to risk assessment as well as minimizing accident risks.





Occupational safety campaign "Zero is the Mission"

To promote a strong safety culture, occupational safety in 2025 included a focus on the Group-wide safety campaign "Zero is the Mission". With the goal of preventing accidents and injuries, the message of the ongoing campaign is "Safety is for everyone". The campaign is accompanied by a wide range of awareness-raising actions that highlight the topic of safety in everyday working life from different perspectives. By increasing safety awareness among all employees, HARTMANN aims to encourage them to actively identify and report risks.



Safety Day at KOB

In March 2025, the subsidiary KOB at the site in Coimbatore, India, took the 54th National Safety Day as an opportunity to promote safety awareness and culture within the company. The all-day event, featuring speeches, competitions and numerous other activities, emphasized to employees and their families their shared responsibility for safety in the workplace and significantly strengthened safety awareness.

Corporate Health Award for occupational health management

In 2024, PAUL HARTMANN AG received the Corporate Health Award, presented by Handelsblatt, the largest German-language business and financial newspaper, in the "Production/Manufacturing Industry" category, among others, for its occupational health management. The jury praised the data-based, individualized approach, which specifically addresses the needs of employees, for instance, through ergonomic actions and workplace-oriented training programs. Particular emphasis was placed on tailored health services that boost motivation and performance, as well as effective communication through formats such as health days and lecture series.

The occupational health management program actively promotes preventive services, such as skin cancer screenings, and is firmly integrated into the corporate structure. It is supported on an interdisciplinary basis by the HR and HSE departments.



@ EUPD Research/Wenski

Metrics and targets

S1-5 – TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES

HARTMANN pursues specific targets in the areas of diversity, skills development as well as health and safety. The targets for diversity and skills development are based on the company’s overarching PEOPLE Strategy and operationalized on a fiscal year basis through the PEOPLE Roadmap. The company thereby translates strategic priorities into concrete and measurable actions. This is done in close cooperation with relevant stakeholders such as the Management Board, managers and employee representatives.

In the areas of health and safety, HARTMANN promotes clear occupational safety and health targets, which are anchored in the HSE strategy. The company regularly evaluates the effectiveness of these actions using defined metrics, feedback formats as well as internal and external audit processes.

DIVERSITY

Since 2021, the HARTMANN GROUP’s central target has been to promote diversity and equality at all management levels. By 2026, the company had aimed to achieve the following quotas for women: Supervisory Board: 30%, Management Board: 20%, first management level: 12%, second management level: 25%.

HARTMANN had already achieved these set quotas at every level by fiscal year 2025.

TRAINING AND SKILLS DEVELOPMENT

With regard to training and skills development, there is a strategic focus on the further development of leadership skills. The HARTMANN GROUP relies on two central programs for this.

- **FIT TO LEAD:** This global development program is aimed at newly appointed and inexperienced managers. It promotes a value-based leadership culture, empowering managers to effectively fulfill their role as role models. The program is open to all managers and participation is recommended.
- **DARE TO LEAD:** Aimed at experienced managers, this program combines virtual and face-to-face training formats. It promotes international networking, supports reflection and further development of one’s own leadership behavior,



while also teaching modern leadership approaches and strategic understanding. HARTMANN aims to achieve a 50% female participation rate in each category. The second and third categories took place during the reporting period. HARTMANN achieved its target of 50% female participation in the second category. The proportion of women in the third category was 33%. The fourth category started in September 2025 with a female participation rate of around 24% and is currently underway.

HEALTH AND SAFETY

In addition to the Group-wide awareness campaign “Zero is the Mission” described above, HARTMANN also focuses on promoting mental and physical health through preventive actions, targeted support services and lasting improvements in working conditions.

In addition, HARTMANN promotes the ergonomic design of workplaces. The objectives are pursued systematically within the framework of the HSE management system. The company regularly monitors and analyzes progress. Internal audits, accident statistics, feedback from employee surveys and external validations such as ISO 45001 certification are also included in the review.

S1-6 – CHARACTERISTICS OF THE UNDERTAKING’S EMPLOYEES

HARTMANN collects workforce-related metrics based on internal systems. Unless otherwise noted, the number of employees is reported on a head count basis as of 31 December 2025. The company records temporary employees as full-time equivalents.

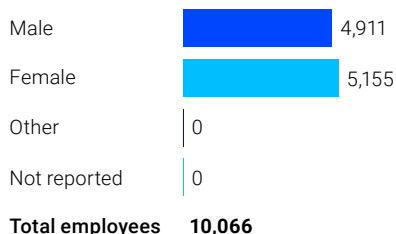
The group of persons considered includes everyone with a direct employment contract with the company, i.e. employed

on a permanent basis without an end date or on a fixed-term basis with a specified end date. Short-term temporary workers, trainees, interns and comparable roles are excluded from the core data set in order to avoid distorting the statements.

The definition of employees is based on national labor law and, depending on the context, also includes skilled workers, apprentices and trainees.

WORKFORCE BY GENDER

Number of employees as of 31 December 2025



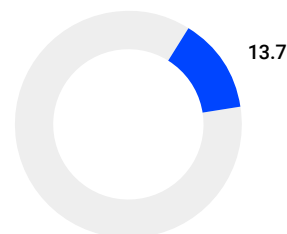
WORKFORCE BY COUNTRY

Number of employees as of 31 December 2025 (only countries with ≥10% of the total workforce)



FLUCTUATION*

as of 31 December 2025 (in %)



WORKFORCE BY CONTRACT TYPE

Broken down by gender as of 31 December 2025

	Male	Female	Other	Not disclosed	Total
Number of employees	4,911	5,155	0	0	10,066
Number of permanent employees	2,732	2,852	0	0	5,584
Number of temporary employees	2,180	2,302	0	0	4,482
Number of non-guaranteed hours employee	0	0	0	0	0

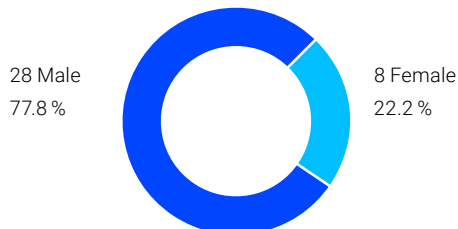
* Workforce that has left voluntarily or due to dismissal, termination, retirement, death or other reasons such as illness lasting more than 78 weeks, care leave or transfer to subsidiaries. 53

S1-9 – DIVERSITY METRICS

The top management level is defined as the level below the Management Board (n-1). In 2025, the proportion of women in management positions at this level was around 22%.

This corresponds to 8 women, compared to 28 men in roles at the top management level.

GENDER DISTRIBUTION AT TOP MANAGEMENT LEVEL HARTMANN GROUP, number of employees



S1-13 TRAINING AND SKILLS DEVELOPMENT METRICS

TRAINING METRICS

31 Dec. 2025

Percentage of employees that participate in regular performance and career development reviews (in %)	95.36
Average training hours per employee per year (in hours)	12.30

S1-14 – HEALTH AND SAFETY METRICS

PERCENTAGE OF EMPLOYEES COVERED BY OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEMS

31 Dec. 2025

	Gesamt
Percentage of employees covered (in %)	24

Percentage of employees covered by occupational health and safety management systems ISO 45001

ACCIDENT STATISTICS

31 Dec. 2025

	Fatalities due to work-related injuries	Number of work-related accidents (LTA)	Rate of LTA work-related accidents (per 1,000 employees)	Lost working days
Employees	0	93	9.1	2,599
External workers	0	8	Not recorded	Not recorded

LTA: Lost Time Accidents



ESRS S2

Workers in the value chain

The HARTMANN GROUP takes responsibility for respecting human rights across the value chain. The following chapter shows how HARTMANN anchors social and ethical principles in its business relationships through standards, regular risk analyses and partnership-based cooperation with suppliers.

Strategy

SBM-3 – MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

For HARTMANN as an international company, a globally oriented value chain plays a central role in its business activities and strategic orientation. Raw materials and other materials are sourced from various regions and are closely linked to operational performance and compliance with social standards. In certain Asian countries, there is an increased risk of human rights violations such as child labor, forced labor or inadequate occupational safety within the global value chain. Protecting those affected is therefore a key priority for HARTMANN. Further details on sourced materials and regions are provided in [section E5](#).

With regard to social sustainability, HARTMANN focuses on those groups of people in the upstream value chain who are particularly affected by the company’s activities. In its risk analysis, which is conducted at least once a year in accordance with the requirements of the Act on Corporate Due Diligence Obligations in Supply Chains (Lieferkettensorgfaltspflichtengesetz), HARTMANN considers various factors including consolidated country-specific risk profiles, findings from human rights audits and the economic significance of

the respective business relationships. A few of HARTMANN’s suppliers manufacture in countries where there is an increased risk of human rights violations. This also poses a risk for HARTMANN in terms of non-compliance with national and international standards in the value chain. The identified human rights risk is documented in the company-wide risk management system. The risk is reviewed and, if necessary, reassessed at least once a year. As part of this assessment, the company also evaluates existing risk management actions and adjusts them as necessary to ensure effective prevention and response.

The HARTMANN GROUP’s procurement strategy aims to ensure social and ethical standards in the value chain on a permanent basis through partnership-based cooperation. The underlying human rights strategy and its respective actions serve to specifically minimize risks such as child and forced labor, inadequate working conditions, insufficient occupational safety, discrimination and lack of equal treatment. At the same time, the company places importance on promoting equal opportunities, inclusion and diversity, as well as protecting the freedom of association of suppliers’ employees.

WORKERS IN THE VALUE CHAIN – MATERIAL RISK

Risks

Working conditions	Adequate wages; freedom of association, including the existence of work councils; health and safety	Non-compliance with national and international human rights standards, such as the ILO core labor standards (e.g. prohibition of child and forced labor), the UN Global Compact or legal requirements such as the Act on Corporate Due Diligence Obligations in Supply Chains. (ID: S21-1)
Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value; employment and inclusion of persons with disabilities; measures against violence and harassment in the workplace; diversity	
Other work-related rights	Child labor; forced labor	

Impact, risk and opportunity management

S2-1 – POLICIES RELATED TO VALUE CHAIN WORKERS

The HARTMANN GROUP is committed to respecting and promoting human rights throughout its value chain. This commitment is based on the Policy Statement on the Human Rights Strategy for HARTMANN GROUP. The Code of Conduct further lays out the principles of conduct for employees and business partners, the content, scope and availability of which are described in the [chapter Social](#).

All suppliers of the HARTMANN GROUP are obliged to accept the company's principles of conduct or to demonstrate comparable standards of their own. Therefore, they must sign a compliance declaration and the HARTMANN Code of Conduct prior to the conclusion of a contract.

To implement the standards, HARTMANN relies on preventive actions such as policies, mandatory training, controls and a whistleblower system. A description of the whistleblower system and the resulting actions can be found in [chapter S1-3](#). If HARTMANN identifies deviations during social audits, individual corrective actions are taken and subsequently reviewed.

Responsibility for implementing human rights due diligence obligations lies with Corporate Compliance, which reports directly to the CEO. The Corporate Compliance department is organizationally independent and coordinates implementation across all divisions and subsidiaries..

S2-2 – PROCESSES FOR ENGAGING WITH VALUE CHAIN WORKERS ABOUT IMPACTS

The HARTMANN GROUP has established procedures for engaging with value chain workers about their rights. The company values cooperative relationships with its suppliers and engages in dialogue with them to jointly strengthen human rights.

When selecting suppliers, HARTMANN considers, among other things, their commitment to human rights. In addition, the company addresses human rights requirements both in contract negotiations and in regular exchanges, whereby feedback from workers in the value chain is directly recorded and integrated into the further development of the supplier relationship.

HARTMANN uses the independent EcoVadis rating system to gain transparency regarding the social and human rights aspects of its suppliers. The results are directly incorporated into the qualification and further development of business partners and serve as a basis for follow-up processes. Another tool is the human rights audits that HARTMANN conducts on a risk-based basis with selected suppliers. These audits explicitly include discussions with employees on human rights matters. Further information on the assessment and auditing of suppliers is described in the section on actions [S2-4](#).

A complaints and whistleblower system enables workers across the value chain and independent third parties to report grievances confidentially. A description can be found in [chapter S1-3](#).

Further information on taking into account the interests and views of value chain workers can be found in [chapter SBM-2](#).

S2-3 – PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR VALUE CHAIN WORKERS TO RAISE CONCERNS

A description of the whistleblower system, remedial actions and the involvement of suppliers in this process can be found in [chapter S1-3](#).

S2-4 – TAKING ACTION ON MATERIAL IMPACTS ON VALUE CHAIN WORKERS, AND APPROACHES TO MANAGING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO VALUE CHAIN WORKERS, AND EFFECTIVENESS OF THOSE ACTIONS

The HARTMANN GROUP has established a package of actions to mitigate and prevent the risks identified as material for value chain workers. The first step is to take sustainability criteria into account when selecting suppliers. As already explained, suppliers are contractually obliged to comply with the minimum standards defined in the HARTMANN Code of Conduct. To verify compliance with environmental and social standards, HARTMANN conducts an assessment using EcoVadis for direct suppliers that show an increased risk in the risk analysis. Companies are evaluated on the basis of 21 criteria in the four areas of environment, labor and human rights, ethics and sustainable procurement. For selected suppliers, HARTMANN also conducts audits to assess aspects such as occupational health and safety, working conditions, human rights and the environment. As part of these audits, HARTMANN additionally conducts on-site interviews with local workers to validate actual working conditions and identify potential risks at an early stage.

If suppliers fall short of expectations in the EcoVadis assessment or supplier audits, a corresponding corrective action plan is developed. If necessary, HARTMANN supports suppliers with qualification and training actions.

The results of the EcoVadis assessments, on-site audits and reports in the whistleblower system are used to monitor the effectiveness of the preventive actions. Based on this information, a committee consisting of representatives from the Corporate Compliance, Global Procurement, and Corporate Sustainability departments continuously evaluates the effectiveness of the actions and adjusts processes and actions as necessary.

Since the actions described are ongoing processes that are regularly reviewed and adjusted, there is no clearly defined end date. Instead, the HARTMANN GROUP pursues an approach of continuous improvement, in which the effectiveness of the actions is permanently monitored and further developed as necessary.

Targets

S2-5 – TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES

Compliance with human rights and environmental standards is non-negotiable within the HARTMANN GROUP. The human rights strategy and its corresponding actions aim to minimize the risk of violations of employee rights at suppliers and thus prevent, in particular, child labor, forced labor and violations of occupational health and safety standards.

For this reason, the company strives to continuously expand its circle of suppliers with EcoVadis ratings or comparable environmental, social and governance ratings. Representatives from the Corporate Compliance, Global Procurement and Corporate Sustainability departments therefore set annual targets and review the achievement of these targets. Findings from previous target-setting cycles are incorporated into subsequent cycles.

Governance



Why governance matters are important

Responsible corporate governance is essential to ensure compliance with legal and ethical standards, strengthen stakeholder trust and enable long-term business success. Social engagement contributes to the social acceptance and positive perception of the company.

Strategy & targets

- The governance strategy is based on clear compliance structures, the Code of Conduct and other policies such as the Anti-Corruption Policy.
- The targets are to promote a culture of integrity and ethics, prevent violations and comply with international standards such as the UN Global Compact, ILO and OECD.
- HARTMANN is committed to social responsibility through cooperation with employees, society and regions, particularly in the areas of health, education, culture and sports.
- HARTMANN focuses on collaborations that offer real added value to employees, society and individual regions.

Actions & levers

- Regular compliance training and internal audits
- Implementation of a whistleblower system
- Decentralized implementation of social initiatives at the sites
- Review and further development of governance structures
- Social engagement with a focus on health, education, culture and sports through sponsorship as well as monetary and product donations

HARTMANN takes the economic, environmental and social impacts of its business activities into account when making decisions.

Compliance with legal requirements forms the basis of HARTMANN's business activities. The company takes future legal and regulatory requirements in the area of sustainability into account at an early stage and further develops appropriate structures and processes on an ongoing basis.



ESRS G1

Governance

Responsible corporate governance forms the basis for long-term success. The HARTMANN GROUP relies on clear standards, effective control mechanisms and a culture of integrity to consistently prevent risks such as corruption and bribery. This chapter describes the approaches to ensuring compliance and ethical conduct.

Governance

GOV-1 – THE ROLE OF THE ADMINISTRATIVE, SUPERVISORY AND MANAGEMENT BODIES

The Corporate Compliance department is responsible for the central control of the implementation and further development of the global compliance management system. The Chief Compliance Officer, who is responsible globally, monitors the implementation, compliance and further development of the program in all business areas. They report directly to the CEO, who supervises them.

The compliance function is closely integrated with other internal control and management mechanisms, ensuring that HARTMANN is effectively integrated into existing processes and structures.



Impact, risk and opportunity management

IRO-1 – DESCRIPTION OF THE PROCESSES TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

As part of its double materiality assessment, HARTMANN takes various criteria into account when assessing material impacts, risks and opportunities in corporate management, such as geographical location, type of business activity, industry context and the structure of business relationships and transactions. The assessment is based on the company-wide compliance risk analysis, which specifically identifies risks in the area of bribery and corruption within the HARTMANN GROUP. The results of this analysis form the basis for the further development of appropriate prevention and control measures within the compliance management system.

GOVERNANCE – MATERIAL RISK

Risk	
Corruption and bribery	Potential non-compliance with antitrust or competition law (ID: G11-1)

G1-1 – BUSINESS CONDUCT POLICIES AND CORPORATE CULTURE

The HARTMANN GROUP Code of Conduct is designed to promote a corporate culture characterized by integrity, transparency and ethical behavior, and which does not tolerate corruption, bribery or other unethical practices under any circumstances. It defines binding standards of conduct for all employees, business partners and external stakeholders, and forms the basis for legally compliant and responsible behavior.

Internal policies such as the Code of Conduct, the Anti-Corruption Policy, the Antitrust Policy, and the Conflict of Interest Policy form the basis for responsible and legally compliant decision-making. Implementation is supported by regular training, internal audits and a whistleblower system. Responsibility for implementation lies with the globally responsible Chief Compliance Officer.

HARTMANN is committed to complying with international standards and initiatives, including:

- UN Global Compact
- Sustainability Code of the German Medical Technology Association
- Universal Declaration of Human Rights
- ILO Declaration of Principles and Core Labor Standards
- UN Convention on the Rights of the Child

In developing and refining its policies, HARTMANN has taken into account the interests of relevant stakeholders. This is done, among other things, through feedback from compliance and sustainability management as well as training actions.

The policies are accessible internally to all employees via the intranet. External stakeholders can access them via the company website.

G1-3 – PREVENTION AND DETECTION OF CORRUPTION AND BRIBERY

The HARTMANN GROUP pursues a systematic and multi-level approach to the prevention, detection and handling of corruption and bribery. The aim is to identify risks at an early stage, consistently sanction violations and promote a corporate culture based on integrity and transparency.

PREVENTION

HARTMANN has established binding conditions and actions to prevent corruption and bribery. The Code of Conduct contains clear and binding rules that expressly prohibit corruption and bribery. It sets out clear policies on how to deal with gifts, invitations and other benefits. In addition, specific policies such as the Anti-corruption Guideline, the Antitrust Guideline and the policy on Dealing with Conflicts of Interest, as well as policies on sponsorship, regulate the professional handling of potential conflicts of interest.

Mandatory training programs are a key element of prevention. All employees complete training courses on corruption prevention and ethical behavior at least once every two years. These training courses are offered as e-learning and their content is regularly updated. They include practical case studies, legal principles and specific advice on risk avoidance. HARTMANN communicates the content of the policies and training courses internally via the intranet and externally via the sustainability report, the company websites and supplier contracts. In addition, internal audits regularly review compliance with and the effectiveness of the preventive actions.

DETECTION

To identify risks and potential violations at an early stage, the HARTMANN GROUP relies on a comprehensive compliance management system with an integrated risk management system and internal audits. The compliance management system is updated regularly and serves to identify risk-relevant functions within the company. In addition, a whistleblower system is available to employees and external stakeholders. A detailed description of the reporting channels offered, the remedial actions and the involvement of suppliers in this process can be found in chapter S1-3.

PROCESSING

All reports of potential violations are systematically reviewed by local or central compliance departments. Within the HARTMANN GROUP, the compliance function is organizationally independent of the operational units responsible for prevention and detection. This ensures that HARTMANN handles cases objectively and neutrally.

In the event of confirmed violations, the company imposes graduated disciplinary actions, the severity of which depends on the extent of the respective case. In complex cases, other departments or external experts are involved.

ACTION PLANNING AND RESOURCES

The activities described are part of HARTMANN's action plan for corruption prevention. This includes the relevant policies, training programs, the whistleblower system and the work of the compliance team, including internal audits. The company regularly reviews and develops the action plan and provides the necessary financial and human resources for its implementation.

Metrics and targets

G1-4 – INCIDENTS OF CORRUPTION OR BRIBERY

A specialized team monitors the consistent implementation and further development of compliance standards at HARTMANN. Bribery and corruption are not tolerated in any form, and any incidents are investigated thoroughly. The HARTMANN GROUP's Code of Conduct aims to comply with

both international and national anti-corruption laws such as the UK Bribery Act, the German Criminal Code and the US Foreign Corrupt Practices Act. At the same time, HARTMANN strengthens the trust of customers, investors and society through transparency and legal compliance.



Social commitment

Social commitment is a matter of course for HARTMANN worldwide, especially in regions with national subsidiaries and affiliates. The company's commitment focuses primarily on the areas of health, education, culture and sports.

Social commitment at HARTMANN is managed decentrally and varies from site to site. The national subsidiaries and affiliates implement local initiatives independently. Through a Group-wide standardized sponsorship and donation process, the company ensures that all supported projects and initiatives

comply with the values and compliance regulations of the HARTMANN GROUP. When selecting activities, HARTMANN focuses on partnerships and added value for employees, society and the respective regions.

Germany: Initiatives at the company headquarters

HARTMANN is committed to promoting the attractiveness of Heidenheim as a location and the quality of life of the local population on an ongoing basis. The company provides support in the areas of culture, sports, education, social affairs and nature.

For many years, HARTMANN has been a sponsor of the OH! Opera Festival Heidenheim, which was named "Best Festival" in 2025 by the trade magazine OPER! The company also supports the Brenzpark Open Air, an annual pop festival.

HARTMANN is a long-standing sponsor of the local Bundesliga soccer club 1. FC Heidenheim 1846 e. V. As a close partner, the company supported the club's rise from the 5th division to the highest German league. HARTMANN also supports the Heidenheim Sports Federation in the disciplines of fencing and baseball. Heidenheim athletes achieve top performances in these sports at national and international levels. In addition, the company promotes popular sports by supporting fun events, such as the Heidenheim City Run.

By offering a wide range of courses, the Zukunftsakademie Heidenheim e. V. (Heidenheim Future Academy) aims to inspire children and young people in the Heidenheim region to take an interest in STEM subjects (science, technology, engineering and mathematics). To ensure equal opportunities, all courses offered by the Future Academy are free of charge. HARTMANN supports this initiative.

In addition, HARTMANN supports the Brenzpark Association in Heidenheim. Dedicated volunteers maintain the city's green oasis on the site of the 2006 State Garden Show and continue to develop the park. Their commitment contributes to a diverse range of recreational activities for visitors of all ages.



@ 1. FC Heidenheim 1846 e.V.

1. FC Heidenheim 1846 e. V.



@ G. Böttmann



@ W. Radenbach

Brenzpark Association

France: Commitment to culture and sport

HARTMANN is also committed to promoting the attractiveness and vitality of the region at its French sites. As a long-standing partner, the company supports the Sélestat Alsace Handball club, which returned to the French first division in the summer of 2025 following its promotion. HARTMANN also supports the Alsatian non-profit Décibulles music festival in Neuve-Église.



@ Frédéric Bocquenet
Sélestat Alsace Handball

Czech Republic: Local responsibility

In Czech Republic, HARTMANN is involved in education and, in 2025, held the 4th annual HARTMANN School Awards for secondary school students studying medicine. The project aims to motivate young people to contribute their own ideas for improvement to the healthcare process, both at work and at home. The prize was a scholarship.



HARTMANN School Awards

Aid for Ukraine

HARTMANN is providing the city of Heidenheim with the former Works Council building rent-free to accommodate refugees from Ukraine. At its locations in Czech Republic, the company supports refugees from Ukraine by offering stable working conditions and long-term cooperation

agreements. Since 2022, more than 260 Ukrainians have found new career prospects at HARTMANN. In addition, HARTMANN supports the French aid organization Enfants Ukraine 01, which is committed to helping children in Ukraine through in-kind donations.



Product and monetary donations

HARTMANN has been working with aid organizations that support people in need both nationally and internationally for over 20 years. The company makes donations in acute emergencies as well as on a long-term and regular basis. This includes monetary and in-kind donations. Together with aid organization humedica e. V. and other long-standing partners, HARTMANN provides hygiene items, surgical products, and dressings for people in crisis regions.



Appendix

ESRS content index

This sustainability report was prepared voluntarily in accordance with the ESRS. Based on the results of the materiality analysis, the table below shows the references to the individual standards and sections that HARTMANN used as a guide when compiling the disclosed information. The company does not claim to fully comply with the ESRS.

STANDARD*	INFORMATION	PAGE
ESRS 2 – General disclosures		
BP-1	General basis for preparation of the sustainability statement	5
BP-2	Disclosures in relation to specific circumstances	5
GOV-1	The role of administrative, management and supervisory bodies	6
GOV-2	Information provided to and sustainability matters addressed by the company's administrative, management and supervisory bodies	8
GOV-3	Integration of sustainability-related performance in incentive schemes	8
GOV-4	Statement on due diligence	8
GOV-5	Risk management and internal controls over sustainability reporting	9
SBM-1	Strategy, business model and value chain	10
SBM-2	Interests and views of stakeholders	12
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	13
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	17
IRO-2	Disclosure requirements in ESRS covered by the company's sustainability statement	18
E1 – Climate change		
E1, GOV-3	Integration of sustainability-related performance in incentive schemes	8
E1-1	Transition plan for climate change mitigation	22
E1, SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	13, 23
E1, IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	24
E1-2	Policies related to climate change mitigation and adaptation	25
E1-3	Actions and resources in relation to climate change policies	25
E1-4	Targets related to climate change mitigation and adaptation	27
E1-5	Energy consumption and mix	27
E1-6	Gross Scope 1, 2 and 3 and total GHG emissions	29
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	Not applicable
E1-8	Internal carbon pricing	Not applicable

STANDARD*	INFORMATION	PAGE
E3 – Water		
E3, SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	13
E3, IRO-1	Description of the process to identify and assess material impacts, risks and opportunities related to water	31
E3-1	Policies related to water	31
E3-2	Actions and resources related to water	31
E3-3	Targets related to water	32
E3-4	Water consumption	32
E5 – Resource use and circular economy		
E5, IRO-1	Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	34
E5-1	Policies related to resource use and circular economy	35
E5-2	Actions and resources related to resource use and circular economy	35
E5-3	Targets related to resource use and circular economy	39
E5-4	Resource inflows	40
E5-5	Resource outflows	40
S1 – Own workforce		
S1, SBM-2	Interests and views of stakeholders	12
S1, SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	45
S1-1	Policies related to own workforce	46
S1-2	Processes for engaging with own workforce and workers' representatives about impacts	47
S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	48
S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	48
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	52
S1-6	Characteristics of the undertaking's own workforce	53
S1-9	Diversity metrics	54
S1-13	Training and skills development metrics	54
S1-14	Health and safety metrics	54
S2 – Workers in the value chain		
SBM-2	Interests and views of stakeholders	12
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	56
S2-1	Policies related to value chain workers	57
S2-2	Processes for engaging with value chain workers about impacts	57
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	57
S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	58
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	58
G1 – Business conduct		
G1, GOV-1	The role of the administrative, supervisory and management bodies	62
G1, IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	63
G1-1	Business conduct policies and corporate culture	48,63
G1-3	Prevention and detection of corruption and bribery	64
G1-4	Incidents of corruption or bribery	64



Imprint

Publisher:
PAUL HARTMANN AG
P.O. Box 14 20
89504 Heidenheim
Germany

Corporate Sustainability:
Michaela Sieger
michaela.sieger@hartmann.info

Image credits:
Unless otherwise stated directly
with the respective photo:
HARTMANN; Getty Images



Helps. Cares. Protects.

PAUL HARTMANN AG

Paul-HARTMANN-Straße 12
89522 Heidenheim
Germany

P.O. Box 14 20
89504 Heidenheim
Germany

Phone +49 (0) 7321 36-0
Fax +49 (0) 7321 36-3636
Email info@hartmann.info

corporate.hartmann.info