



# Together we care.

## Sustainability report

Financial year 2024/2025

**SALESIANER** 

# Statement from the management

As an industry pioneer in Austria and Central, Eastern and South Eastern Europe, the SALESIANER Group has been compiling and publishing its sustainability report for over 10 years. We do this based on the understanding and value that people and the environment are at the centre of our actions. And we do this with the greatest possible transparency because we want to fulfil the demands of society and the economy.

This is also one of the reasons why we have decided to disclose our sustainability performance in accordance with the European requirements of the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). And this well before the actual obligation to do so.

All those few entrepreneurs and companies that have already taken on this task can understand that

this is no easy endeavour. However, we are convinced that only proactive action in the area of sustainability will ensure that the SALESIANER Group remains as successful as it is today. In other words: We must and want to be ahead of our time.

It is not always easy to harmonise economic, environmental and social concerns. And this report shows where the challenges lie and what temporary compromises we sometimes have to make. The report is therefore not a green whitewash, but provides an honest and comprehensive insight into our achievements for a better approach to and in our environment. It sets out what we have already achieved, where we are and where we still want to go. But it also shows where we still want and need to improve.

With this in mind, this report should be seen as an invitation to all stakeholders to continue working with

us on innovative solutions and a future worth living. A future in which future generations can also build on and trust SALESIANER - according to our conviction:

**Together we Care.**



**Dr. Victor Ioane**  
Chief Executive Officer

**Mag. Thomas Krautschneider**  
Managing Partner

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# Executive Summary



- 0.1 **Our material topics**
- 0.2 **Our successes**
- 0.3 **Our opportunities for improvement**
- 0.4 **Our next steps**

## 0.1 Our material topics

As part of a comprehensive double materiality analysis, we worked with internal and external stakeholders to identify those areas that are important for the SALESIANER Group from an impact and/or financial perspective, taking into account our value chain. These include above all:

| Topic                                    | Main Reasons                                                                                                                        |
|------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|
| <b>Climate change</b>                    | Due to our energy consumption and energy mix, our textile purchasing and climate risks in the value chain                           |
| <b>Water resources</b>                   | Due to our direct water consumption in our laundries and our indirect water footprint in the value chain, particularly for textiles |
| <b>Pollution</b>                         | Due to production conditions in the textile supply chain                                                                            |
| <b>Biodiversity and ecosystems</b>       | Due to the importance of cotton for our textiles and therefore for our business model                                               |
| <b>Resource use and circular economy</b> | Due to the use of textiles and their recycling                                                                                      |
| <b>Workers in the value chain</b>        | Due to working conditions in the textile supply chain                                                                               |

0.2 Our successes

Compared to the previous year, we have made significant progress in our sustainability performance across the Group.

| Topic                                                                                                                        | Key performance indicator (KPI)                            | Δ compared to the previous year in% |
|------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|-------------------------------------|
|  <b>Energy - Process</b>                    | Fuel consumption from crude oil/petroleum products         | - 96%                               |
|                                                                                                                              | Energy consumption per kilogram of processed laundry       | - 2%                                |
|                                                                                                                              | Energy consumption per euro of turnover                    | - 7%                                |
|  <b>Greenhouse gases</b>                    | Total emissions (corporate carbon footprint)               | - 11%                               |
|                                                                                                                              | Scope 2 emissions                                          | - 15%                               |
|                                                                                                                              | Greenhouse gas emissions per kilogram of laundry processed | - 2%                                |
|  <b>Water</b>                             | Water consumption per kilogram of laundry processed        | - 0,5%                              |
|  <b>Pollution</b>                         | Detergent consumption per kilogram of laundry processed    | - 3%                                |
|                                                                                                                              | Ecolabel share of detergents used                          | + 83%                               |
|                                                                                                                              | Recognition Code of Conduct for Suppliers                  | + 203%                              |
|  <b>Resource use and circular economy</b> | Waste                                                      | - 5%                                |
|                                                                                                                              | Reuse and recycling rate for textiles                      | + 36%                               |
|  <b>Safety and health</b>                 | Occupational accidents per employee                        | - 36%                               |
|  <b>Corporate culture</b>                 | Employee turnover                                          | - 26%                               |



0.3 Our opportunities for improvement

In the following areas, we did not see any improvements compared to the previous year.

| Topic            | Key performance indicator (KPI)                  | Δ compared to the previous year in% |
|------------------|--------------------------------------------------|-------------------------------------|
| Greenhouse gases | Scope 1 emissions                                | + 5%                                |
| Resource use     | Residual waste per kilogram of processed laundry | + 3%                                |
|                  | Packaging per kilogram of processed laundry      | + / - 0%                            |

0.4 Our next steps

The following »gears« play a decisive role in our business model. Only their smooth meshing together will make SALESIANER sustainably successful today and in the future. This is why we focus in particular on these areas.

| Lever     | Key measures                                                                                                                                                                                                                                 | Reason                                                                                                                                                                                                                                          |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Employees | <ul style="list-style-type: none"><li>Further promotion of skills development, e.g. within the framework of our SALESIANER Academy</li><li>Further improvement in occupational safety</li><li>Health programmes such as 'No Smoke'</li></ul> | Every day, our employees use their skills, knowledge and passion to reliably supply thousands of customers with laundry services. They are the heart of SALESIANER. That is why we invest in their professional development, safety and health. |

|          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                          |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Energy   | <ul style="list-style-type: none"><li>Further increase in energy efficiency through investments in modern machines, implementation of optimisations, e.g. in heat recovery, as well as temperature and pressure reductions</li><li>Expansion of the use of renewable electricity, particularly at our Eastern and South Eastern European locations</li><li>Company-specific sector coupling</li><li>Gradual switch to steam-heated machines as a prerequisite for our long-term »phase out gas« strategy</li><li>Gradual electrification of our car and lorry fleet</li></ul> | Our energy consumption is responsible for around 44% of our carbon footprint. Fossil fuels are also a significant cost factor due to rising CO <sub>2</sub> taxes.                                                                                                                                                                                                                       |
| Textiles | <ul style="list-style-type: none"><li>Increasing the service life of our textiles by further optimizing quality, using even gentler cleaning processes (e.g. low temperature) and increasing our customers' awareness of how to handle textiles</li><li>Increasing the use of sustainable materials (e.g. recycled fibers)</li><li>Further increase in the end-of-life reuse and recycling rate</li><li>Expansion of our textile suppliers' commitment to ecological and social standards</li></ul>                                                                           | Our textile purchasing accounts for around 25% of our carbon footprint. We can only succeed in decarbonising in line with science-based targets if we consider and implement a coherent textiles strategy. Our textile suppliers in the upstream value chain also play a key role here, as does the way in which the textiles we dispose of are recycled at the end of their life cycle. |
| Water    | <ul style="list-style-type: none"><li>Further reduction of our water consumption through optimized water recovery and recycling systems</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                             | Water means life. Careful use of water is therefore important. In addition, some sites could potentially be affected by water stress in the longer term.                                                                                                                                                                                                                                 |

# 1 General information (ESRS 2)



- 1.1 **Basis for preparation**
- 1.2 **Governance**
- 1.3 **Strategy**
- 1.4 **Management of impacts, risks and opportunities**
- 1.5 **Key figures and targets**

## 1.1 Basis for preparation

*General basis for the preparation of sustainability statements [ESRS 2 BP-1]*

**Consolidation level:** This report is the summarised consolidated non-financial and sustainability report of SALESIANER MIETTEX Beteiligungs GmbH, based in Vienna (company register number FN 94483 x) and its companies in Austria, Germany, Switzerland, Eastern and Southern Europe (hereinafter summarised as »SALESIANER Group« or »SALESIANER«). It comprises all of the company's main activities and locations that are taken into account as part of the sustainability strategy. Consolidation is carried out in accordance with the applicable legal provisions and international standards.

We confirm that the scope of consolidation for the sustainability reporting is the same as for the annual financial statements. If the reporting company is not required to prepare financial statements, consolidated sustainability reporting is prepared in accordance with Article 48i of Directive 2013/34/EU. **Reporting period:** The reporting period covers the financial year (FY) 2024/2025, which runs from April 1, 2024 to March 31, 2025. All information and data contained in the report relate to this period unless otherwise stated.

**Involvement of the supply chain:** The SALESIANER Group attaches great importance to involving the entire supply chain in its sustainability efforts. We work closely with our suppliers to ensure that environmental, social, legal and ethical standards are recognised and

adhered to along the entire value chain. This includes the selection of suppliers who commit to sustainable practices via our »Supplier Code of Ethics and Conduct«, as well as regular reviews and ad hoc audits to ensure compliance with these standards as far as possible.

**Inclusion of information by means of a reference:** Additional information and detailed data can be found in the relevant sections of this report. References to further documents and sources are clearly marked to ensure easy navigation and transparency.

#### Disclosures in relation with specific circumstances [ESRS 2 BP-2]

**Sources of estimates and earnings uncertainties:** SALESIANER uses various sources for estimates, taking into account possible uncertainties in the results, particularly in the supply chain. These estimates are based on historical data, market analyses and expert opinions. Regular reviews and adjustments of the estimates ensure the accuracy and reliability of the reporting.

nability Reporting Standards (ESRS).

**Adjustments in the reporting of previous reporting periods:** Disclosures made in previous non-financial and sustainability reports have been revised and the comparative figures adjusted accordingly where they are relevant to this report. Explanations of the revised figures are marked accordingly.

**Changes in the creation or presentation of information:** In financial year 24/25, the materiality analysis of the SALESIANER Group was renewed, which led to changes in the material topics. These changes are explained in the relevant sections of the report. For example, the topic »Energy efficiency« was renamed »Climate protection measures« in order to meet the current requirements of the European Sustai-

**Information based on other legal regulations or announcements:** This report has been prepared in accordance with the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS).<sup>1</sup> These standards set out the requirements for reporting on sustainability aspects and ensure that the declaration is comprehensive and transparent.

### Contact for enquiries

For further information or enquiries please contact our Head of Sustainability:

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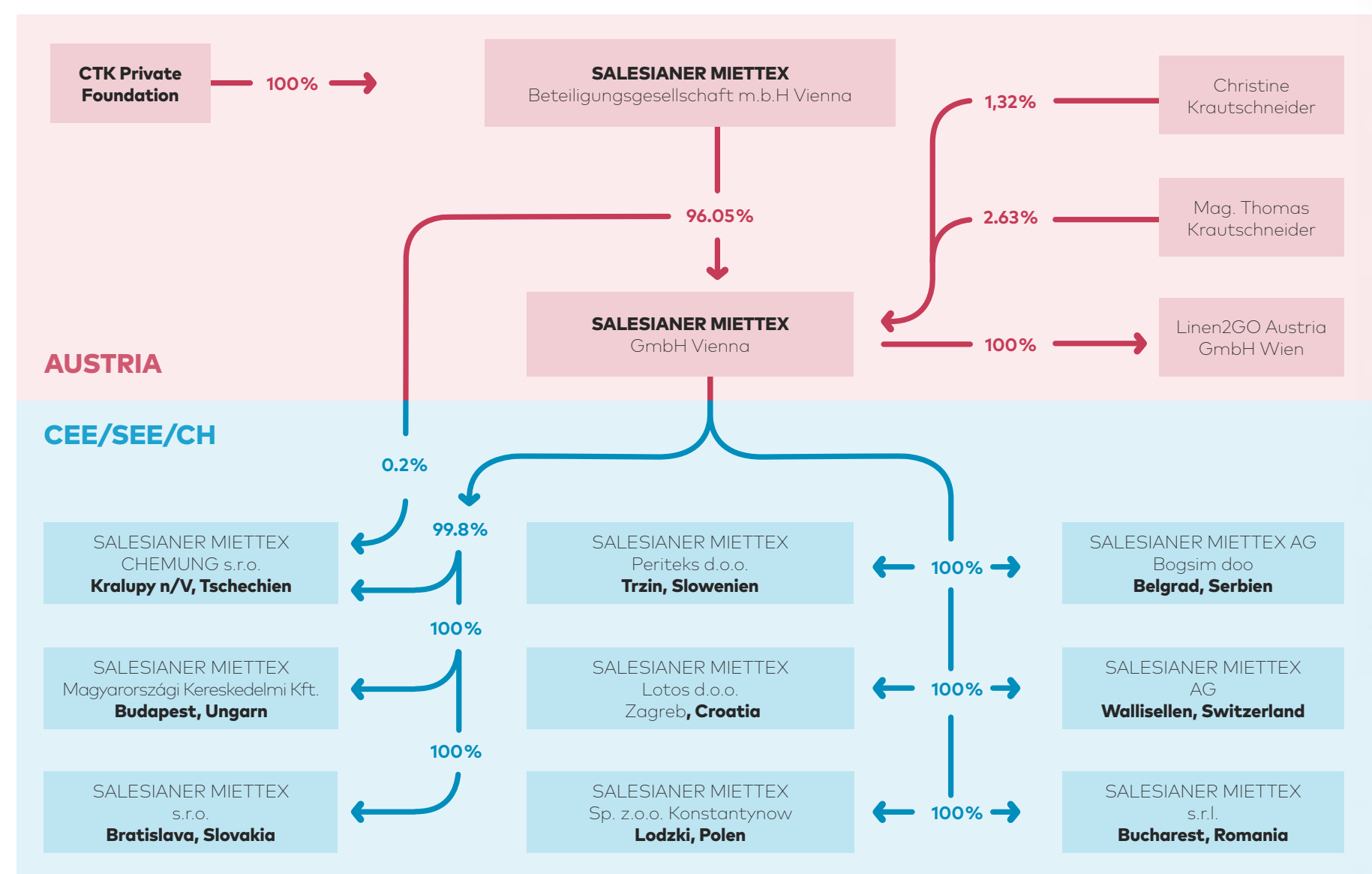
<sup>1</sup> As things stand at present, the SALESIANER Group is obliged to publish a report in accordance with CSRD/ESRS from the 2025/2026 financial year. Due to the omnibus regulation, it is likely that this obligation will be postponed by two years to the 2027/2028 financial year.

## 1.2 Governance

*The role of the administrative, management and supervisory bodies [ESRS 2 GOV-1]*

The management structure of the SALESIANER Group was as follows as at 31.03.2025:

**Managing Director of SALESIANER MIETTEX GmbH as the operational parent of all SALESIANER Group companies:** Thomas Krautschneider is responsible for top management as Managing Partner. Victor Ioane acts as Chief Executive Officer (CEO), Johann Kandelsdorfer as Chief Financial Officer (CFO), Romana Steinböck as Chief Customer Officer (CCO) and Phillip-Sebastian Marchl as Chief Operations Officer (COO). The Management Board is responsible for the strategic direction and implementation of strategic guidelines as well as the management of operational activities.



✓ (from left to right) Phillip-Sebastian Marchl (COO), Johann Kandelsdorfer (CFO), Thomas Krautschneider (Managing Partner), Victor Ioane (CEO), Romana Steinböck (CCO)





**Christine Krautschneider**  
Chairwoman (since 2010)



**Simone Oremovic**  
Executive Vice President People,  
Projects and Supply Chain,  
RHI Magnesita (since 2018)



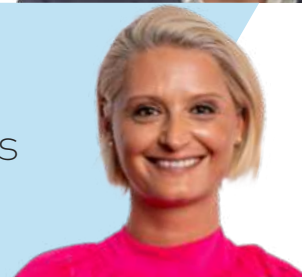
**Michael Lagler**  
Partner, Schönherr  
Attorneys at Law (since 2010)



**Franz Schweiger**  
Managing Director,  
BF Consulting (since 2022)



**Jörg Weselka**  
Chairman of SALESIANER's  
Central Works Council



**Sandra Nelson**  
Deputy Chairwoman of  
SALESIANER's Central Works Council

#### ^ MEMBERS OF THE SUPERVISORY BOARD (as at: 31.03.2025)

#### Supervisory Board of SALESIANER MIET-TEX GmbH as the operational parent of all SALESIANER Group companies:

The Supervisory Board is the company's highest controlling body and consists of six members, evenly divided into three women (50%) and three men (50%). The Chairwoman of the Supervisory Board is Christine Krautschneider (since 2010). The other members of the Supervisory Board are Simone Oremovic (RHI Magnesita, since 2018), Michael Lagler (Schönherr Rechtsanwälte, since 2010), Franz Schweiger (BF Consulting, since 2022), Jörg Wesel-

ka (Chairman of the Central Works Council / employee representative, since 2023) and Sandra Nelson (Deputy Chairman of the Central Works Council / employee representative, since 2023). The Supervisory Board is nominated annually at the shareholders' meeting and has no conflicts of interest. Its tasks include the professional control and management of the company with a focus on economic, environmental, social, integrity and compliance issues. The actions of the Supervisory Board have always been approved in full, including for the 2024/2025 financial year.

*Information and sustainability issues addressed by the organisation's administrative, management and supervisory bodies [ESRS 2 GOV-2]*

#### Informing the Supervisory Board about IROs:

The Supervisory Board is also informed about key sustainability issues, opportunities and risks at quarterly meetings and through annual and management reports. It issues strategic directives to the Management Board, which delegates their implementation to downstream units and reports on progress. In addition, the Head of Sustainability reports personally to the Supervisory Board at least once a financial year and also during the year if necessary.

#### Key topics of the administrative, management and supervisory bodies:

The administrative, management and supervisory bodies of the SALESIANER Group regularly deal with important aspects of sustainability:

- ▀ **Environmental issues:** The focus is on climate change, energy consumption, environmental pollution, waste management and resource utilization. Measures to reduce the environmental impact are developed and implemented.
- ▀ **Social issues:** Working conditions, employee development, diversity and inclusion, health and safety in the workplace and social impact on communities are analyzed and promoted.

Measures to improve the company's social performance are implemented.

- ▀ **Governance topics:** Issues such as corporate governance, ethical business practices, anti-corruption and transparency are monitored. It is ensured that governance structures comply with recognized standards.

#### Progress review and implementation of measures:

- ▀ **Progress review:** The executive bodies regularly monitor the implementation of the sustainability strategy and evaluate performance using key figures and reports. Corrective measures are initiated if necessary.
- ▀ **Implementation of measures:** Projects and initiatives are implemented to achieve the company's sustainability goals and continuously improve its sustainability performance. This structured approach promotes the long-term integration of environmental, social and governance aspects into the SALESIANER Group's business strategy.

**Organisational structures and cooperation:** Specific organisational structures and mechanisms have been established to ensure that sustainability aspects are taken into account in all decision-making processes.

■ **Central Sustainability Office:** This staff unit, which reports directly to the management and the supervisory board, has been in existence since 1 January 2023. It is supported by the Integrated Management Systems (IMS) department and other central departments such as Technology Management, Operations/Factories, Supply Chain Management (SCM), Legal and Human Resources (HR). This

underscores the high priority given to sustainability within the company.

■ **Sustainability Steering Group:** This interdisciplinary committee – consisting of the Sustainability, Supply Chain Management, Technology Management, Integrated Management Systems, Human Resources, Logistics, Legal, Sales, Commercial Management, Marketing and IT departments – meets every four to six weeks to drive forward the sustainability strategy in an interdisciplinary manner and to align key projects and topics across departments.

*Inclusion of sustainability-related performance in incentive schemes [ESRS 2 GOV-3]*

**Description of the characteristics of the incentive systems / future shares and planned specific targets:** Although SALESIANER does not currently have a dedicated incentive system under the heading of 'sustainability', there are nevertheless individual target agreements at management and employee level that include such sustaina-

bility criteria (e.g. reduction in energy, water and chemical consumption) and are derived from the strategic objectives (see section 2). In addition, sustainability is part of SALESIANER's Strategy 2030 with corresponding targets, which in turn are incorporated into individual target agreements.

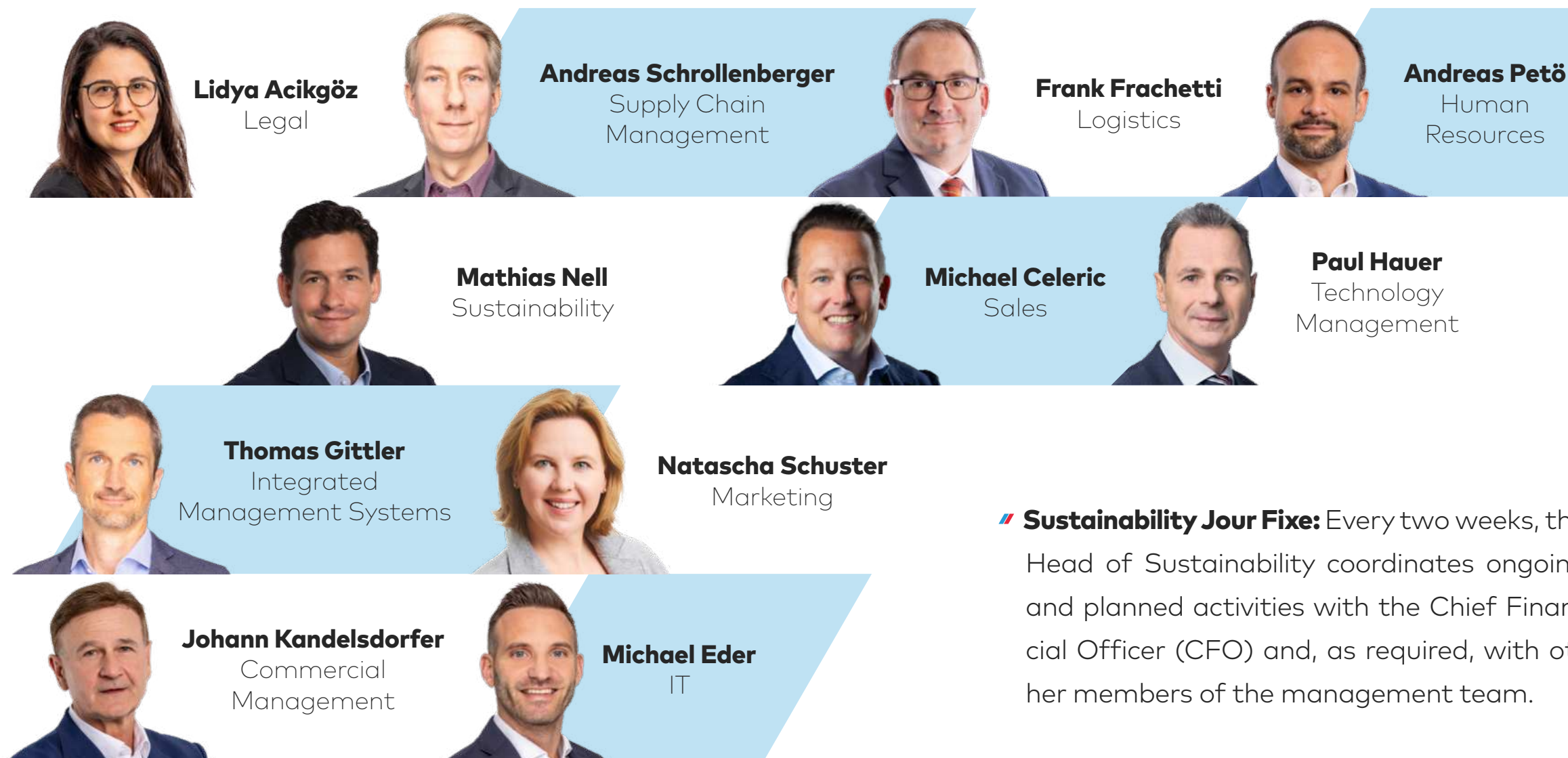
*Statement on due diligence [ESRS 2 GOV-4]*

The SALESIANER Group has committed itself through its vision, mission statement and a corresponding code of conduct and ethics for both employees and suppliers to comply with due diligence obligations with regard to human rights and environmental standards along the entire value chain. This includes:

■ **Human rights:** The SALESIANER Group ensures compliance with human rights in all areas of business and along the entire value chain. This includes the prevention of child labour, forced labour and discrimination, as well as the promotion of fair working conditions.

■ **Environmental standards:** The SALESIANER Group works to ensure that all environmental standards are met. This includes reducing emissions, using resources responsibly and minimising environmental impact.

■ **Supplier management:** The SALESIANER Group works closely with its suppliers to ensure that they also comply with due diligence requirements with regard to human rights and environmental standards. This includes regularly reviewing supplier performance and implementing measures to improve standards.



■ **Sustainability Jour Fixe:** Every two weeks, the Head of Sustainability coordinates ongoing and planned activities with the Chief Financial Officer (CFO) and, as required, with other members of the management team.

▀ **Risk assessment:** The SALESIANER Group also conducts regular risk assessments as part of its ISO certifications (9001, 14001, 27001, 45001, 50001, etc.) to identify and evaluate potential risks relating to human rights and environmental standards. This enables proactive management and minimisation of risks.

▀ **Reporting and transparency:** The SALESIANER Group also conducts regular risk assessments as part of its ISO certifications (9001, 14001, 27001, 45001, 50001, etc.) to identify and evaluate potential risks relating to human rights and environmental standards. This enables proactive management and minimisation of risks.

▀ **Experienced in fulfilling due diligence obligations:** The SALESIANER Group has developed a comprehensive procedure for fulfilling its due diligence obligations in order to ensure, as far as possible, that environmental and social standards are met throughout the entire supply chain. This procedure is based on a four-stage management system:

**1. obligation:** Through our Code of Conduct and Ethics for Suppliers, we commit our suppliers to fundamental, generally accepted principles that are important to us, including environmental and climate protection.

**2. Self-disclosure:** Key suppliers with a procurement volume of over €100,000 per year must demonstrate their com-

mitment to sustainability in a comprehensive self-assessment. A solution accredited by the Global Reporting Initiative (GRI) is used for this purpose.

**3. Monitoring:** With the help of this external system, our key suppliers are subject to continuous monitoring of their sustainability performance.

**4. Measures:** If necessary or required, we take preventive, accompanying and reactive measures or carry out audits to ensure compliance with sustainability standards and the requirements set out in our Supplier Code of Conduct.

These steps help us to identify and assess risks in the supply chain, carry out targeted due diligence checks and, where possible, ensure that our supply chain is organised in a sustainable and responsible manner. These audits are carried out in accordance with the requirements of the relevant EU directives on sustainability and due diligence audits.

### *Risk management and internal controls of sustainability reporting [ESRS 2 GOV-5]*

#### **Risk management:**

The SALESIANER Group has implemented a risk management system that aims to identify, assess and manage potential risks at an early stage. This system comprises various procedures and controls designed to ensure that all relevant risks associated with non-financial reporting are taken into account. Its key components include:

▀ **Risk assessment:** Regular assessment of risks by the Sustainability department (e.g. as part of materiality analysis, physical climate risk analysis, legal monitoring) as well as the Commercial Management division and the Integrated Management Systems (IMS) department in cooperation with other relevant departments.

▀ **Monitoring and control:** Implementation of internal control mechanisms to ensure compliance with established standards and procedures.

▀ **Reporting:** Transparent communication of identified risks and measures taken to management and other stakeholders.

#### **Risk assessment:**

SALESIANER's approach to risk assessment is based on a systematic analysis and evaluation of potential risks that could affect the company's sustainability goals. The methods include:

▀ **Qualitative and quantitative analyses:** Combination of qualitative assessments and quantitative measurements to obtain a comprehensive picture of the risks.

▀ **External reviews:** Involvement of external experts to ensure the quality and timeliness of data and to conduct independent assessments.

The most important sustainability risks identified include (see Section 3 - Materiality analysis for details):

▀ **Environmental risks:** Risks in connection with greenhouse gas emissions, energy consumption and waste management.

▀ **Social risks:** Risks in connection with occupational safety and the supply chain.

▀ **Compliance risks:** Risks in connection with compliance with legal and regulatory requirements.

**Internal controls on sustainability reporting:** To ensure a relevant and complete report with accurate data, SALESIANER has involved a number of key stakeholders and taken measures, including

- ▀ This report was prepared, reviewed and approved using the multiple-eye principle with the involvement of the relevant specialist departments. This ensures that potential errors are identified and rectified.
- ▀ Due to the importance of the report, we have consulted a sustainability consultancy for the double materiality analysis and for the preparation of the EU taxonomy.
- ▀ To determine our greenhouse gas emissions/

corporate carbon footprint (CCF), we use a solution and consulting service provider whose solution was developed in accordance with the relevant scientific standards (Greenhouse Gas Protocol, Science-based Targets Initiative, ISO 50001) and legal regulations (CSRD).



## 1.3

## Strategy

Strategy, business model and value chain [ESRS 2 SBM-1]

SALESIANER is an Austrian family business with over 3,500 employees that has been setting the highest quality standards in linen supply and rental textile services for over 100 years. With annual sales of over €300 million<sup>2</sup>, as market leader in Austria and with a strong position in Central, Southern and Eastern Europe, the SALESIANER Group is characterised by innovative strength and a consistent commitment to sustainability, hygiene and health.

With 32 locations in eleven countries, the company guarantees nationwide coverage. In Austria alone, 13 locations ensure regional coverage, while a further 19 branches are located in Germany, Switzerland, Croatia, Poland, Romania, Serbia, Slovakia, Slovenia, the Czech Republic and Hungary.

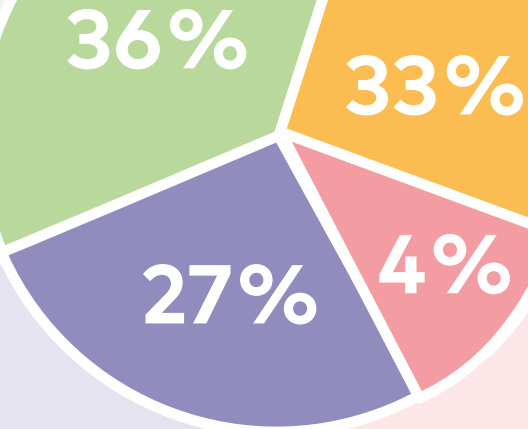


### Healthcare sector

Full supply – from sterile surgical textiles and ward linen to Personal Linen Service

### Hotels and restaurants

A complete textile supply makes work easier and creates a well-kept, clean and hygienic atmosphere



### Workwear

A wide range of offers for industry, trade, the food sector and pharmaceutical sector

### Cleanroom clothing

Professional service for the microelectronics and pharmaceutical industries

### Cleaning cloths & mop covers

Cotton cleaning and microfiber cloths and mop covers in a practical reusable system

### Mat service

Dust control and graphic mats with professional cleaning service, anti-fatigue mats



Complete product range for hygiene and cleanliness in the washroom area

The core business includes full textile supply for the healthcare sector, the hotel and catering industry as well as trade and industry. SALESIANER also offers solutions for cleanroom textiles, washroom hygiene and designer and dust control mats.

<sup>2</sup> Turnover FY 24/25 according to NACE code 96.01.0 (laundry and dry cleaning): €316,602,408

The sustainability strategy of the SALESIANER Group is an integral part of the business model and the value chain.



## VISION

Together we bear **responsibility** for our customers, our fellow human beings and future generations.

We make the world a **safer** and more **hygienic** place using **innovation** and **technology**.



## MISSION

**People** and our **environment** are at the heart of everything we do.

We create **added value** for our **customers**. Our commercial success is built on **passion** and **trust**.

We guarantee perfect **hygiene** and **safety** through high-quality textile services and certified processes.



**Business model:** The business model of SALESIANER is geared towards creating long-term value for all stakeholders. This includes providing high-quality services and products that meet the highest sustainability standards. SALESIANER was a pioneer in the sharing and circular economy with the introduction of rental textiles 50 years ago and has since built up extensive expertise in sourcing high-quality textiles.

**Business and sustainability strategy:** SALESIANER aims to consolidate its position in its home market of Austria by supplying its customers regionally and to further expand in the Central and Eastern European (CEE/SEE) markets as well as in Switzerland. The business strategy of the SALESIANER Group consists primarily of market penetration, market development and product development. In order to protect our competitive interests, no further details of the business strategy are provided in this report.

The business strategy is flanked by a comprehensive sustainability strategy

based on the principles of environmental, social and legal/ethical sustainability. This strategy aims to promote and embed sustainable practices in all business areas and all markets and, where possible, to play a pioneering role.

Our sustainability strategy is therefore an integral part of our overarching business strategy and is based on the understanding that the SALESIANER Group can only maintain and expand its position in the long term and across generations through an integrated approach to economic, environmental, social and legal sustainability. This results from regulatory requirements on the one hand, but also from the requirements of our customers and changing environmental and social conditions on the other. We see sustainable management as a »licence to operate« both today and tomorrow.



In the area of environmental sustainability, for example, there are clear and time-bound targets for climate protection, energy consumption, water consumption, chemical use, waste and cooperation with our suppliers.

In the area of social sustainability, we focus primarily on occupational health and safety, customer safety and uncompromising compliance with human rights, for example, among our suppliers. Here, too, we have clear objectives and the responsibilities and measures derived from them.

The SALESIANER Group pursues a zero-tolerance policy in legal/ethical matters. Only clean business is SALESIANER business, which is why there is a clear objective that there must be no misconduct in key compliance issues such as corruption and bribery, fair competition or data protection.

The specific objectives, their justification and evaluation, for example with regard to product groups, as well as important strategic challenges can be found in the other sections of the report.

Sales &amp; After Sales

Textile procurement &amp; storage

**Value chain:**

The SALESIANER Group's value chain essentially consists of the following links:

**1. Sales & After Sales**

Acquisition of new customers and support for existing customers.

**2. Textile procurement & storage**

Purchasing of textiles via central purchasing, inbound and outbound logistics and storage in the central warehouse.

**3. Use**

Use of the textiles and our services by our customers.

**4. Pick-up**

Collection of textiles with our own fleet of vehicles and transport to our laundries.

**5. Washing**

Washing and care of textiles in our own laundries and partner laundries where applicable.

**6. Quality control**

Inspection of textiles and replacement or repairs as required. If necessary, textiles are discarded and sent for recycling **(end of life)**.

**7. Delivery**

Customer delivery of textiles with our own fleet of vehicles.

**8. Providing**

Provision of textiles for our customers, e.g. also in so-called smart rooms.

Providing



### Stakeholders' interests and positions [ESRS 2 SBM-2]

SALESIANER attaches great importance to incorporating the interests and viewpoints of its stakeholders into the sustainability strategy. This includes:

- ▀ **Stakeholder identification:** We have identified the relevant stakeholders who are affected by or have an influence on the company's business activities. Stakeholders include employees, customers, suppliers, investors, local communities and regulatory authorities.
- ▀ **Stakeholder engagement:** We conduct regular dialogues and feedback sessions with stakeholders to understand their needs and concerns. This includes face-to-face meetings, surveys, workshops and online platforms.
- ▀ **Consideration of interests:** We take the interests and viewpoints of stakeholders into account when developing and implementing the sustainability strategy. This includes integrating stakeholder feedback into strategic planning and adapting measures in line with stakeholder needs.
- ▀ **Transparency and communication:** We ensure that communication with stakeholders is transparent and open. This includes regular reporting on progress and challenges in the area of sustainability and the provision of information on the company's measures and initiatives.

▀ **Partnerships and collaborations:** We work closely with our stakeholders to achieve common goals in the area of sustainability. This includes forming partnerships and co-operations with other companies, NGOs and public institutions.

#### ▀ **Involvement of stakeholders:**

- **Employees:** We measure the satisfaction of our employees through regular online surveys and personal discussions (e.g. employee appraisals). In addition, the sustainability department is in regular dialogue with employees as part of site and company visits, training courses, workshops and
- **Customers:** We conduct regular (at least annual) surveys to measure customer satisfaction and identify potential for improvement. The sustainability department also accompanies sales and after-sales colleagues to customer meetings in order to record their sustainability requirements and integrate them strategically and operationally.
- **Suppliers:** Our key suppliers in particular (procurement volume > €100,000 on average per year) are regularly assessed in terms of their sustainability

performance to ensure that they meet our high standards. As with our customers, we are also in regular dialogue with our suppliers to find out about new products and services with a sustainability focus.

- **Banks:** Regular meetings and reports inform our banks about progress and challenges in the area of sustainability. For example, our primary banks have access to the ESG Data Hub of Österreichische Kontrollbank (OeKB).
- **Society:** We frequently accept invitations to public events and conferences to present our sustainability strategy and measures on the one hand and to receive suggestions for improving our sustainability performance on the other.

The priorities of our stakeholders are increasingly shifting from purely technical to more holistic topics. More and more stakeholders are demanding evidence on a wide range of topics, including

- ▀ **Process quality:** Ensuring the high quality of our services, e.g. through ISO certifications.
- ▀ **Responsible purchasing:** sustainability assessment of our suppliers to ensure that they apply sustainable practices.
- ▀ **Greenhouse gas emissions and energy-efficient solutions:** Developing and implementing science-based targets to reduce greenhouse gas emissions and increase energy efficiency.
- ▀ **Health and safety:** Ensuring the safety of our customers and employees through strict safety standards and regular training.

The members of the Supervisory Board are informed of the views and interests of the key stakeholder groups by the relevant departments (including Sustainability) as part of the reporting process.

Significant impacts, risks and opportunities and their interaction with strategy and business model [ESRS 2 SBM-3]

**Explanation of material IROs<sup>3</sup>:** This report contains our materiality matrix, which serves as the basis for our sustainability framework. This was developed in the 2024/2025 financial year in accordance with the requirements of the CRSD and with the involvement of our stakeholders. The topics defined in the materiality matrix determine the priorities for our sustainability strategy, the focal points of this report and our sustainability targets. The methods and assessment procedures

are explained in more detail in the following chapter.

**Results of the double materiality analysis:** The SALESIANER Group has identified several material impacts, risks and opportunities (IROs) that are related to its sustainability strategy and business model. The standard-related impacts, opportunities and risks are described in the relevant section.

| Materiality aspect                                         | Key topics                                                                                                                                                   |
|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Pure impact materiality</b><br>Impact Materiality       | E3: Water and marine resources<br>S2: Workers in the value chain<br>S4: Consumers and end users                                                              |
| <b>Pure financial materiality</b><br>Financial materiality | ---                                                                                                                                                          |
| <b>Double materiality</b><br>Double Materiality            | E1: Climate change<br>E2: Pollution<br>E4: Biodiversity and ecosystems<br>E5: Resource use and circular economy<br>S1: Own workforce<br>G1: Business conduct |
| <b>No materiality</b><br>Non-material                      | S3: Affected communities                                                                                                                                     |

Explanation of non-material topic »Affected Communities«: While the sub-topics included in S3, such as adequate housing or nutrition, can play a role, especially in the supply chain, both

the impact that SALESIANER can have on these topics, as well as the financial impact, were considered to be very small or small and thus below the defined materiality threshold.

| Ecological sustainability                              |                                                                                                                                                                                                |
|--------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Key issue                                              | Key sub-topics                                                                                                                                                                                 |
| E1: Climate change<br>see section 3                    | Adaptation to climate change<br>Climate protection<br>Energy                                                                                                                                   |
| E2: Pollution<br>see section 4                         | Air pollution (new) <sup>4</sup><br>Water pollution (new)<br>Soil contamination (new)<br>Pollution of living organisms (new)<br>substances of (very) high concern (new)<br>Microplastics (new) |
| E3: Water and marine resources<br>see section 5        | Water extraction and wastewater                                                                                                                                                                |
| E4: Biodiversity and ecosystems<br>see section 6       | ---                                                                                                                                                                                            |
| E5: Resource use and circular economy see<br>section 7 | Resources inflows and outflows<br>waste                                                                                                                                                        |

<sup>3</sup> IRO = Impacts, Risks & Opportunities; <sup>4</sup> The topics marked »new« have not yet been addressed in the previous non-financial or sustainability reports of the SALESIANER Group.

**Social sustainability**

| Key topic                                       | Key sub-topics                                                                                  |
|-------------------------------------------------|-------------------------------------------------------------------------------------------------|
| S1: Own workforce<br>see section 8              | Working conditions<br>Equal opportunities<br>Other labour-related rights (e.g. data protection) |
| S2: Workers in the value chain<br>see section 9 | Working conditions<br>Equal opportunities<br>Other labor-related rights (e.g., child labor)     |
| S4: Consumers and end users<br>see section 10   | Personal safety of consumers and end users                                                      |

**Legal sustainability (governance/compliance)**

| Key topic                              | Key sub-topics                                                                                                                   |
|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| G1: Business conduct<br>see section 11 | Corporate culture (new)<br>Whistleblower Protection<br>Supplier Management and Payment Practices (new)<br>Corruption and Bribery |

**Indication of expected time horizons:**

The expected time horizons for the material IROs vary depending on the type of challenge or opportunity. Short-term time horizons refer to impacts, risks or opportunities that are likely to materialise within one year (within the reporting period), while medium-term time horizons cover 1-5 years and long-term time horizons beyond 5 years. The time horizons are listed in the respective topic-specific section in relation to impacts, risks and opportunities.

**Information on the current and expected financial effects, investment and disposal plans and sources of financing for the implementation of the strategy:**

This information is provided in the relevant sections on a topic-specific basis, unless business and competitive interests prevent publication.

**HYGIENEGARANTIE**

Ihre Bett- und Frotteewäsche ist professionell nach höchsten Hygienestandards gereinigt und desinfiziert.

**SALESIANER**

1.4

## Management of impacts, risks and opportunities

*Description of the process for identifying and assessing significant impacts, risks and opportunities [ESRS 2 IRO-1]*

**Methods and assumptions:** In previous reports, material topics were identified and reported based on the Global Reporting Initiative (GRI) guidelines. For this report, we conducted the double materiality analysis according to the requirements of the CSRD and ESRS in the following steps:

- 1. Research:** Identify relevant topics and develop a long list. Consolidate the results and develop a short list. Description of the IROs.
- 2. Evaluation:** Identification and assessment of the impacts of our business activities on the environment and society (impact materiality / inside-out perspective) as well as financial impacts (financial materiality / outside-in perspective)
- 3. Prioritization:** Ranking of material topics and development of a materiality matrix

The assessment of the key issues was conducted both against the background of SALESIANER's business mo-

del and by considering the value chain. The value chain focused on cotton cultivation for textile production.

Both internal and external stakeholders were involved in the materiality analysis. After identifying and describing potential impacts, risks, and opportunities, a comprehensive assessment was conducted.

### Stakeholder involvement

To identify the relevant topics on the ESRS long list, external stakeholders, particularly customers, suppliers, and banks, were surveyed in online meetings. Stakeholders were selected based on their importance to the SALESIANER Group. The surveys were conducted by subject matter experts such as sustainability managers, purchasing managers, and owners. An NGO was consulted specifically to assess environmental issues such as biodiversity and ecosystems, as well as social issues in the value chain.

In addition to external stakeholders, internal stakeholders, including the company's management, were also considered in the relevance analysis. Employee surveys on material topics from previous years were also incorporated into the overall assessment.

The identification of impacts, opportunities and risks of relevant topics was carried out in collaboration with internal stakeholders. This involved the sustainability department for environmental issues, HR management for social issues relating to the company's own workforce, the head of supply chain management for social issues in the value chain, operational management for governance issues in particular and the Chief Financial Officer (CFO) for financial materiality. All IROs were then consulted with external advice and further refined in a second round with all stakeholders. The IROs were also agreed with the Executive Board.

### Information on valuation procedures

The IROs were assessed according to the EFRAG<sup>5</sup> methodology.

The underlying scoring model for weighting was developed in collaboration with an external consulting partner. The evaluation of the IROs was carried out by specialised internal experts and managers. In addition, the entire process was accompanied and supported by external expertise.

- 1. Assessment:** The impacts were assessed according to the criteria of extent, scope, reversibility and probability, while the risks and opportunities were assessed according to the criteria of extent and probability. A standardised scale was used for all assessment criteria, on which 0 stands for the lowest impact and 5 for the highest impact or maximum probability of occurrence. Environmental, social and governance impacts were considered and presented separately in the impact description.
- 2. Weighting:** A score was calculated for each impact, risk and opportunity assessed. A threshold value was also defined to determine materiality.

<sup>5</sup> EFRAG = European Financial Reporting Advisory Group

**3. Determination of material topics:** All topics with a score of at least the defined materiality threshold were categorised as material - regardless of whether this score was achieved as part of impact or financial materiality. In addition, a check was carried out to determine whether topics assessed as relevant in previous materiality analyses are no longer included in the current assessment. Such topics were also considered material where applicable.

*Disclosure requirements in ESRS covered by the undertaking's sustainability statement [ESRS 2 IRO-2]*

The selection of disclosure requirements in addition to the mandatory content to be reported in accordance with ESRS 2 was based on the impacts, risks and opportunities identified as material and their coverage by the topic-specific ESRS standards. In addition, key figures from previous reporting years that are not covered by the standard are included in the current report.

**Dates for the next review of the materiality analysis:** The materiality analysis is reviewed annually and adjusted if, for example, exogenous factors such as climatic developments, business activities or locations change.

**Understanding the reporting obligation:** The SALESIANER Group sees its reporting obligation in accordance with the European Sustainability Reporting Standards (ESRS) as a commitment to transparent and comprehensive disclosure of its sustainability performance. This reporting covers all material aspects that are of importance to stakeholders and influence the company's long-term value creation.

**Labelling of non-material topics:** Non-material topics are clearly labelled and explained in the sustainability statement. These topics have no significant

impact on the company's sustainability performance (neither inside-out nor outside-in) and are therefore not addressed or not addressed in detail.

*Concepts for dealing with material sustainability aspects [ESRS 2 MDR-P]*

The concepts for dealing with material sustainability aspects are presented in the relevant section under the material topics in order to facilitate the flow of reading.

*Measures and resources related to material sustainability aspects [ESRS 2 MDR-A]*

The measures and resources relating to material sustainability aspects are presented in the relevant section under the material topics for the sake of readability.

## 1.5 Key figures and goals

*Key figures relating to key sustainability aspects [ESRS 2 MDR-M]*

The key figures relating to material sustainability aspects are presented in the relevant section under the material topics for the sake of readability.

*Tracking the effectiveness of concepts and measures through targets [ESRS 2 MDR-T]*

The tracking of the effectiveness of concepts and measures through target setting is explained in the relevant section for the material topics in the interest of reading flow.

# 2 Information on environmentally sustainable economic activities according to the EU Taxonomy

- 2.1 **Explanations**
- 2.2 **Taxonomy-eligible activities**
- 2.3 **Turnover**
- 2.4 **Capital expenditures (CapEx)**
- 2.5 **Operating expenditures (OpEx)**
- 2.6 **Activities in the areas of nuclear energy and fossil gas**



## 2.1 Explanations

The SALESIANER Group is not obliged to disclose environmentally sustainable business activities for this report in accordance with the EU Taxonomy Regulation (EU) 2020/852 and is unlikely to be obliged to do so in the future (keyword: omnibus regulation). As sustainability at SALESIANER is not driven by regulation and due to the transparency we practise, the management of the SALESIANER Group has decided to publish information on the EU taxonomy.

In order to determine the taxonomy-eligible activities, the SALESIANER Group analysed all economic activities listed in the EU taxonomy<sup>6</sup> for the reporting period (financial year 2024/2025). The taxonomy eligibility was determined on the basis of the description of the economic activities under the leadership of the Commercial Management (primarily Controlling) and Sustainability departments with the assistance of an external consultancy specialising in this area.

<sup>6</sup> European Commission Regulations (EU) 2020/852 of 18 June 2020, (EU) 2021/2139 of 4 June 2021, (EU) 2021/2178 of 6 July 2021, (EU) 2022/1214 of 9 March 2022 and adaptation of the delegated environmental acts (EU) 2023/2485 and 2023/2486 as of 27 June 2023.

Due to current EU legislation, not all economic activities and economic sectors are covered by the six environmental objectives currently in force (climate protection, adaptation to climate change, sustainable use and protection of water and marine resources, prevention and reduction of pollution, transition to a circular economy, protection and restoration of biodiversity and ecosystems).

Taxonomy conformity was not reviewed in the reporting year. This review will take place as soon as it is certain that SALESIANER will continue to fall within the scope of the EU Taxonomy Regulation (keyword »Omnibus proposals«).

2.2 Taxonomy-eligible activities

The following activities are categorised as taxonomy-eligible, although future legislative developments and the planned annual review of SALESIANER's activities, as well as an impact analysis, may change the scope of taxonomy-eligible activities:

| Economic activity according to the EU taxonomy | Description                                                               | Reason                                                                                                                                                     |
|------------------------------------------------|---------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CE 5.3                                         | Economic activity according to the EU taxonomy                            | SALESIANER inspects textiles and collects discarded textiles in order to pass them on to authorised third parties such as manufacturers of cleaning cloths |
| CE 5.5                                         | Product as a service and other circular or result-oriented service models | SALESIANER's core business is the rental of textiles in a closed-loop model                                                                                |

|         |                                                                                                                                       |                                                                                                                 |
|---------|---------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| CCM 6.5 | Transport of motorcycles, passenger cars and light commercial vehicles                                                                | SALESIANER has company cars and transport trucks < 3.5t                                                         |
| CCM 6.6 | Transport of goods by road                                                                                                            | SALESIANER has a fleet of over 350 transport trucks that are used to transport the textiles rented to customers |
| CCM 7.2 | Renovation of existing buildings                                                                                                      | SALESIANER has existing buildings renovated on an ongoing basis                                                 |
| CCM 7.4 | Installation, maintenance and repair of charging stations for electric vehicles in buildings / on parking lots belonging to buildings | SALESIANER has its own charging stations for electric vehicles at some locations                                |
| CCM 7.6 | Installation, maintenance and repair of renewable energy technologies                                                                 | SALESIANER has its own photovoltaic systems                                                                     |

The SALESIANER Group avoids any double counting by analysing the data for each key performance indicator separately. All identified economic activities are only counted once for the environmental goal »climate protection«. The SALESIANER Group calculates the three KPIs (turnover, CapEx and OpEx) in accordance with the definition of the Delegated Disclosure Act (EU) 2021/2178. It should be noted that the

OpEx KPI was not calculated for this report, as disclosure is voluntary, as mentioned at the beginning, the OpEx KPI will probably not be disclosed in the future due to the omnibus regulation and the calculation in the 2024/2025 financial year would have involved prohibitively high costs with little informational benefit.



## 2.3 Turnover

Group-wide turnover comprises the revenue recognised in accordance with International Accounting Standard (IAS) 1.82 (a) as amended by Commission Regulation (EC) No. 1126/2008 and is disclosed in the annual financial statements for the 2024/2025 financial year (see »Revenue« item in the income statement). Revenue from goods or services, including intangible assets associated with taxonomy-eligible economic activities, is presented in relation to total revenue.

An activity has been classified as taxonomy-eligible based on its description, regardless of the technical assessment criteria, the minimum social protection criteria or a significant impairment of one of the other environmental objectives. The main assumption used by the SALESIANER Group in its reporting on turnover is: For activities CE 5.3 and CE 5.5 (Transition to a circular economy): The Group takes into account the revenue associated with the sale of used textiles and the rental of its products (flat linen, workwear, surgical kits, etc.), excluding consumables or disposable items (e.g. paper products).

| Fiscal year                                                                                                             | Year   |             |                      | Criteria for significant contribution |                              |            |            |                  |                      | DNSH criteria ("Do no significant harm") |                              |       |           |                  |                      |                    |                                                                                |                            |                                |
|-------------------------------------------------------------------------------------------------------------------------|--------|-------------|----------------------|---------------------------------------|------------------------------|------------|------------|------------------|----------------------|------------------------------------------|------------------------------|-------|-----------|------------------|----------------------|--------------------|--------------------------------------------------------------------------------|----------------------------|--------------------------------|
| Economic activity                                                                                                       | Code   | Turnover    | Share of sales 24/25 | Climate protection                    | Adaptation to climate change | Water      | Pollution  | Circular economy | Biological diversity | Climate protection                       | Adaptation to climate change | Water | Pollution | Circular economy | Biological diversity | Minimum protection | Share of taxonomy-compliant (A.1.) or taxonomy-eligible (A.2.) sales, FY 23/24 | Category Enabling Activity | Category Transitional activity |
| (1)                                                                                                                     | (2)    | (3)         | (4)                  | (5)                                   | (6)                          | (7)        | (8)        | (9)              | (10)                 | (11)                                     | (12)                         | (13)  | (14)      | (15)             | (16)                 | (17)               | (18)                                                                           | (19)                       | (20)                           |
|                                                                                                                         |        | Million EUR | %                    | J; N; N/EL                            | J; N; N/EL                   | J; N; N/EL | J; N; N/EL | J; N; N/EL       | J; N; N/EL           | Y/N                                      | Y/N                          | Y/N   | J/N       | J/N              | J/N                  | Y/N                | %                                                                              | E                          | T                              |
| A. TAXABLE ACTIVITIES                                                                                                   |        |             |                      |                                       |                              |            |            |                  |                      |                                          |                              |       |           |                  |                      |                    |                                                                                |                            |                                |
| A.1 Ecologically sustainable activities (taxonomy-compliant)                                                            |        |             |                      |                                       |                              |            |            |                  |                      |                                          |                              |       |           |                  |                      |                    |                                                                                |                            |                                |
| Turnover from environmentally sustainable activities (taxonomy-compliant) (A.1)                                         |        | n/a         | n/a                  |                                       |                              |            |            |                  |                      |                                          |                              |       |           |                  |                      |                    |                                                                                |                            |                                |
| Enabling activities                                                                                                     |        | n/a         | n/a                  |                                       |                              |            |            |                  |                      |                                          |                              |       |           |                  |                      |                    |                                                                                |                            |                                |
| Of which transitional activities                                                                                        |        | n/a         | n/a                  |                                       |                              |            |            |                  |                      |                                          |                              |       |           |                  |                      |                    |                                                                                |                            |                                |
| A.2 Taxonomy-compliant but not environmentally sustainable activities (non-taxonomy-compliant activities)               |        |             |                      |                                       |                              |            |            |                  |                      |                                          |                              |       |           |                  |                      |                    |                                                                                |                            |                                |
| Preparation for the reuse of old products and product components                                                        | CE 5.3 | 0.031       | 0.01%                | N/EL                                  | N/EL                         | N/EL       | N/EL       | EL               | N/EL                 |                                          |                              |       |           |                  |                      |                    |                                                                                |                            |                                |
| Product as a service and other cycle- and result-orientated service models                                              | CE 5.5 | 282.64      | 89.3%                | N/EL                                  | N/EL                         | N/EL       | N/EL       | EL               | N/EL                 |                                          |                              |       |           |                  |                      |                    |                                                                                |                            |                                |
| Turnover of taxonomy-compliant but not environmentally sustainable activities (non-taxonomy-compliant activities) (A.2) |        | 282.67      | 89.3%                | 0%                                    | 0%                           | 0%         | 0%         | 100%             | 0%                   |                                          |                              |       |           |                  |                      |                    |                                                                                |                            |                                |
| A. Turnover of taxonomy-eligible activities (A.1 + A.2)                                                                 |        | 282.67      | 89.3%                | 0%                                    | 0%                           | 0%         | 0%         | 100%             | 0%                   |                                          |                              |       |           |                  |                      |                    |                                                                                |                            |                                |
| B. NON-TAXONMIABLE ACTIVITIES                                                                                           |        |             |                      |                                       |                              |            |            |                  |                      |                                          |                              |       |           |                  |                      |                    |                                                                                |                            |                                |
| Turnover from non-taxonomy-eligible activities                                                                          |        | 33.93       | 10.7%                |                                       |                              |            |            |                  |                      |                                          |                              |       |           |                  |                      |                    |                                                                                |                            |                                |
| IN TOTAL                                                                                                                |        | 316.60      | 100%                 |                                       |                              |            |            |                  |                      |                                          |                              |       |           |                  |                      |                    |                                                                                |                            |                                |

## 2.4

## Capital expenditures (CapEx)

Total capital expenditures (CapEx, as defined in Section 1.1.2 of Annex I to Delegated Regulation (EU) 2021/2178) covers accounting (non-cash) additions to tangible assets, intangible assets, biological assets, and rights of use, as reported in the SALESIANER fixed asset schedule. Capital expenditure related to assets or processes associated with taxonomy-eligible economic activities is presented as a percentage of total capital expenditure.

An activity was classified as eligible for taxonomy based on its description, regardless of the technical assessment criteria, the minimum social protection criteria, or a significant impact on one of the other environmental objectives. The key assumptions used by the SALESIANER Group in its CapEx reporting are:

**1. CE 5.5 (Product as a service and other circular and outcome-oriented service models):**

Activities directly related to our circular service model were included, including software and other licenses, but primarily rental linen, which is capitalized.

**2. CCM 6.5 (Carriage of motorcycles, passenger cars and light commercial vehicles) and 6.6 (Carriage of goods by road):**

The equivalence of local regulations with European vehicle regulations (e.g. Euro 6) was not taken into account for this reporting.



| Financial year                                                                                                                     | Year    |          |                   | Criteria for significant contribution |                              |            |            |                  |              | DNSH criteria ("Do not significant harm") |                              |       |           |                  |              |                    |                                                                                |                            |                           |
|------------------------------------------------------------------------------------------------------------------------------------|---------|----------|-------------------|---------------------------------------|------------------------------|------------|------------|------------------|--------------|-------------------------------------------|------------------------------|-------|-----------|------------------|--------------|--------------------|--------------------------------------------------------------------------------|----------------------------|---------------------------|
| Economic activity                                                                                                                  | Code    | CapEx    | CapEx share 24/25 | Climate protection                    | Adaptation to climate change | Water      | Pollution  | Circular economy | Biodiversity | Climate protection                        | Adaptation to climate change | Water | Pollution | Circular economy | Biodiversity | Minimum protection | Share of taxonomy-compliant (A.1.) or taxonomy-eligible (A.2.) sales, FY 23/24 | Category Enabling Activity | Category Transitional Job |
| (1)                                                                                                                                | (2)     | (3)      | (4)               | (5)                                   | (6)                          | (7)        | (8)        | (9)              | (10)         | (11)                                      | (12)                         | (13)  | (14)      | (15)             | (16)         | (17)               | (18)                                                                           | (19)                       | (20)                      |
|                                                                                                                                    |         | Mio. EUR | %                 | J; N; N/EL                            | J; N; N/EL                   | J; N; N/EL | J; N; N/EL | J; N; N/EL       | J; N; N/EL   | J/N                                       | Y/N                          | Y/N   | Y/N       | J/N              | Y/N          | Y/N                | %                                                                              | E                          | T                         |
| A. TAXONOMICALLY ELIGIBLE ACTIVITIES                                                                                               |         |          |                   |                                       |                              |            |            |                  |              |                                           |                              |       |           |                  |              |                    |                                                                                |                            |                           |
| A.1 Ecologically sustainable activities (taxonomy-compliant)                                                                       |         |          |                   |                                       |                              |            |            |                  |              |                                           |                              |       |           |                  |              |                    |                                                                                |                            |                           |
| CapEx of environmentally sustainable activities (taxonomy-compliant) (A.1)                                                         |         | n/a      | n/a               |                                       |                              |            |            |                  |              |                                           |                              |       |           |                  |              |                    |                                                                                |                            |                           |
| Enabling activities                                                                                                                |         | n/a      | n/a               |                                       |                              |            |            |                  |              |                                           |                              |       |           |                  |              |                    |                                                                                |                            |                           |
| Of which transitional activities                                                                                                   |         | n/a      | n/a               |                                       |                              |            |            |                  |              |                                           |                              |       |           |                  |              |                    |                                                                                |                            |                           |
| A.2 Taxonomy-compliant but not environmentally sustainable activities (non-taxonomy-compliant activities)                          |         |          |                   |                                       |                              |            |            |                  |              |                                           |                              |       |           |                  |              |                    |                                                                                |                            |                           |
| Product as a service and other cycle- and result-orientated service models                                                         | CE 5.5  | 57.30    | 82.2%             | N/EL                                  | N/EL                         | N/EL       | N/EL       | EL               | N/EL         |                                           |                              |       |           |                  |              |                    |                                                                                |                            |                           |
| Transport of motorcycles, passenger cars and light commercial vehicles                                                             | CCM 6.5 | 0.75     | 1.1%              | EL                                    | EL                           | N/EL       | N/EL       | N/EL             | N/EL         |                                           |                              |       |           |                  |              |                    |                                                                                |                            |                           |
| Goods transport by road                                                                                                            | CCM 6.6 | 2.31     | 3.3%              | EL                                    | EL                           | N/EL       | N/EL       | N/EL             | N/EL         |                                           |                              |       |           |                  |              |                    |                                                                                |                            |                           |
| Renovation of existing buildings                                                                                                   | CCM 7.2 | 0.26     | 0,4%              | EL                                    | EL                           | N/EL       | N/EL       | N/EL             | N/EL         |                                           |                              |       |           |                  |              |                    |                                                                                |                            |                           |
| Installation, maintenance, and repair of electric vehicle charging stations in buildings (and parking lots belonging to buildings) | CCM 7.4 | 0.26     | 0.4%              | EL                                    | EL                           | N/EL       | N/EL       | N/EL             | N/EL         |                                           |                              |       |           |                  |              |                    |                                                                                |                            |                           |
| Installation, maintenance and repair of renewable energy technologies                                                              | CCM 7.6 | 0.27     | 0.4%              | EL                                    | EL                           | N/EL       | N/EL       | N/EL             | N/EL         |                                           |                              |       |           |                  |              |                    |                                                                                |                            |                           |
| CapEx of taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-compliant activities) (A.2)                |         | 61.15    | 87.7%             | 6%                                    | 0%                           | 0%         | 0%         | 94%              | 0%           |                                           |                              |       |           |                  |              |                    |                                                                                |                            |                           |
| A. CapEx of taxonomy-enabled activities (A.1 + A.2)                                                                                |         | 61.15    | 87.7%             | 6%                                    | 0%                           | 0%         | 0%         | 94%              | 0%           |                                           |                              |       |           |                  |              |                    |                                                                                |                            |                           |
| B. NON-TAXONMIABLE ACTIVITIES                                                                                                      |         |          |                   |                                       |                              |            |            |                  |              |                                           |                              |       |           |                  |              |                    |                                                                                |                            |                           |
| CapEx of non-taxonomy-eligible activities                                                                                          |         | 8.57     | 12.3%             |                                       |                              |            |            |                  |              |                                           |                              |       |           |                  |              |                    |                                                                                |                            |                           |
| IN TOTAL                                                                                                                           |         | 69.72    | 100%              |                                       |                              |            |            |                  |              |                                           |                              |       |           |                  |              |                    |                                                                                |                            |                           |

## 2.5

## Operating expenditures (OpEx)

As explained above, the taxonomy-eligible and taxonomy-compliant OpEx according to section 1.2.3. of Annex I of Delegated Regulation (EU) 2021/2178 are not reported in this report.

## 2.6

## Activities in the areas of nuclear energy and fossil gas

In accordance with the Supplementary Legislative Act (EU) 2022/1224 on disclosure of certain economic activities in the energy sector, companies are required to report the taxonomy eligibility of certain nuclear and fossil gas-related activities. The SALESIANER Group is not active in the following areas:

| Line | Activities in the field of nuclear energy                                                                                                                                                                                                                                                                                                                                                | Classification |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 1.   | The company is engaged in the research, development, demonstration and deployment of innovative power generation plants that generate energy from nuclear processes with minimal waste from the fuel cycle, finances such activities or holds risk positions related to such activities.                                                                                                 | no             |
| 2.   | The company is active in the construction and safe operation of new nuclear facilities for the generation of electricity or process heat, including for district heating, or industrial processes such as hydrogen production, as well as in their safety improvement using the best available techniques, finances such activities or holds risk positions related to these activities. | no             |
| 3.   | The company is active in the safe operation of existing nuclear facilities for the generation of electricity or process heat, including for the supply of district heating or industrial processes such as hydrogen production, as well as in their safety-related improvement, finances such activities or holds risk positions in connection with these activities.                    | no             |
| Line | Activities in the fossil gas sector                                                                                                                                                                                                                                                                                                                                                      | Classification |
| 4.   | The company is engaged in the construction or operation of facilities for the generation of electricity from fossil gaseous fuels, finances such activities or holds risk positions related to such activities.                                                                                                                                                                          | no             |
| 5.   | The company is active in the construction, modernisation and operation of plants for combined heat, power and cooling with fossil gaseous fuels, finances such activities or holds risk positions in connection with these activities.                                                                                                                                                   | nein           |
| 6.   | The company is active in the construction, modernisation and operation of plants for heat generation that produce heat/cooling from fossil gaseous fuels, finances such activities or holds risk positions in connection with these activities.                                                                                                                                          | no             |

# 3 Climate change (ESRS E1)



- 3.1 **Materiality**
- 3.2 **Transition risks and opportunities**
- 3.3 **Physical climate risks**
- 3.4 **Status**
- 3.5 **Next steps**

## 3.1 Materiality

*Impacts, risks and opportunities [ESRS 2 SBM-3, ESRS 2 IRO-1]*

Climate change is one of the greatest global challenges of our time - with potentially far-reaching economic, environmental and social consequences. As one of Europe's leading companies in the field of textile management, SALESIANER is aware of its responsibility to actively contribute to curbing global warming and to consistently align its own business processes with sustainable principles.

Inside-out: SALESIANER has been recording its process-related greenhouse gas (GHG) emissions since 2016. In 2023, all emission categories were recorded and evaluated Group-wide for the first time in accordance with the Greenhouse

Gas Protocol (GHG). This holistic GHG balance sheet creates transparency about our carbon footprint and also shows where we can and must make targeted adjustments in order to effectively reduce our GHG emissions. It can be seen that the corporate carbon footprint of the SALESIANER Group is primarily determined by two sources of emissions: Energy consumption (Scope 1 and 2 as well as indirectly 3.2) and textile purchasing (most significant part of Scope 3.1).

Outside-in: The consequences of global warming do not stop at the gates of the textile and laundry industry. For SALESIANER, climate change poses a variety of challenges - both in operations and along the value chain.

Increasing weather extremes such as heatwaves, droughts or heavy rainfall events can affect the supply of water and energy - two key resources in our industry. Bottlenecks, price increases or regulatory restrictions pose potential risks for our locations, particularly in regions with already strained infrastructure or growing resource scarcity.

The supply of our customers can also be affected by climate change. Extreme weather conditions can make logistics

more difficult and lead to interruptions in deliveries - with a direct impact on our service quality and customer satisfaction. At the same time, stricter legal requirements and social expectations are increasing the demand for sustainable, low-CO<sub>2</sub> transport solutions.

Climate change is also influencing our customers' purchasing behaviour and expectations. The demand for resource-conserving, climate-friendly products and solutions is constantly increasing - and with it the need to adapt our products and processes accordingly.

The materiality analysis delivered the following results in connection with the topic of climate change:

| Climate change               | Assessment of impact significance (0-5) | Financial materiality assessment (0-5)        |
|------------------------------|-----------------------------------------|-----------------------------------------------|
| Materiality threshold        | ≥ 3.00                                  | ≥ 3.00                                        |
| Adaptation to climate change | 4.33 (high)                             | 4.50 (from € 2.5 million EBIT effect p.a.)    |
| Climate protection           | 4.33 (high)                             | 4.50 (from €2.5 million EBIT impact per year) |
| Energy                       | 4.00 (high)                             | 3.60 (up to € 2.5 million EBIT impact p.a.)   |

| Adaptation to climate change |                                                                                               |                      |                            |                            |                                                                                                                                                                        |
|------------------------------|-----------------------------------------------------------------------------------------------|----------------------|----------------------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential                    | Description                                                                                   | actual/<br>potential | Value<br>chain             | Time<br>horizon            | Measures                                                                                                                                                               |
| Impacts                      | Negative: Our GHG emissions are forcing climate change and counteracting adaptation solutions | actually             | upstream<br>own activities | medium<br>and long<br>term | Decarbonisation                                                                                                                                                        |
| Risks                        | Necessary adaptation solutions, e.g. in connection with floods, water and heat stress         | potentially          | own activities             | medium<br>and long<br>term | Annual risk monitoring, assessment, and reporting<br><br>Measure design and implementation<br><br>Climate risks are part of due diligence reviews (greenfield and M&A) |
| Opportunities                | ---                                                                                           | ---                  | ---                        | ---                        | ---                                                                                                                                                                    |





| Climate change mitigation |                                                                                                              |                      |                         |                      |                                           |
|---------------------------|--------------------------------------------------------------------------------------------------------------|----------------------|-------------------------|----------------------|-------------------------------------------|
| Essential                 | Description                                                                                                  | actual/<br>potential | Value<br>chain          | Time<br>horizon      | Measures                                  |
| Impacts                   | Negative: GHG emissions primarily in connection with energy consumption and textile purchasing               | actual               | upstream own activities | medium and long term | Decarbonisation                           |
| Risks                     | OpEx and CapEx in connection with decarbonization measures / climate transition<br><br>CO <sub>2</sub> taxes | potential            | own activities          | medium and long term | Budgeting<br>Green Financing<br>Subsidies |
| Opportunities             | ---                                                                                                          | ---                  | ---                     | ---                  | ---                                       |

| Energy        |                                                                                    |                      |                         |                             |                                    |
|---------------|------------------------------------------------------------------------------------|----------------------|-------------------------|-----------------------------|------------------------------------|
| Essential     | Description                                                                        | actual/<br>potential | Value<br>chain          | Time<br>horizon             | Measures                           |
| Impacts       | Negative: Energy-intensive sector due to high heat requirement (up to 200°C)       | actual               | upstream own activities | short, medium and long term | Energy efficiency                  |
| Risks         | Cost increases due to shortage of fossil fuels and/or switch to renewable energies | potential            | own activities          | medium and long term        | Energy efficiency and substitution |
| Opportunities | ---                                                                                | ---                  | ---                     | ---                         | ---                                |



Twelve e-charging stations were installed at the Vienna headquarters. However, important foundations for sustainable mobility have also been laid at our other locations in Austria and throughout the Group.

Financial effects [E1-9]

The identified financial effects related to climate change are assessed as significant overall, with a potential negative EBIT<sup>7</sup> impact of over €2.5 million per year. The financial risk associated with necessary adaptation measures and the substitution of fossil fuels is particularly high. Both are assessed not only as cost-intensive but also as highly likely to be implemented as required.

3.2 Transition risks and opportunities

Climate change poses significant challenges for companies around the world, but also offers opportunities. For SALESIANER, as one of the leading rental textile companies in Europe, it is essential to identify and strategically address the associated transition risks and opportunities. transition risks arise from the shift to a low-carbon economy and include regulatory changes, technological innovations and changing market requirements. These risks can put pressure on existing business models, but also offer potential for innovation and competitive advantages. transition risks were identified as part of the double materiality analysis and assessed in accordance with the assessment methodology defined therein.



| Category                 | Description of the                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Time horizon          | Potential financial impact                              |
|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------------------------------------|
| Transition risks         | Regulation: Risks in connection with the direct and indirect costs of energy resources, e.g. due to CO <sub>2</sub> pricing                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | medium and long term  | Medium to high (€1.0–€2.5 million EBIT impact per year) |
|                          | Technology: Risks related to the costs of switching to low-carbon technologies, e.g. high-efficiency heat pumps                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | medium and long term  | high to very high (from € 2.5 million EBIT impact p.a.) |
|                          | Market: Risk of excessive expectations of stakeholders (employees, customers, lenders...) with regard to the contribution to climate protection                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | medium term           | Medium to high (€1.0–€2.5 million EBIT impact per year) |
| transition opportunities | Technologies: opportunities in connection with reduced costs due to increased energy efficiency                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | short and medium term | Medium to high (€1.0–€2.5 million EBIT impact per year) |
|                          | Technologies: The development of new transport technologies with zero or reduced emissions could in future, if restrictions are introduced in urban centres in particular, enable or facilitate access to city centres and thus satisfy customer demand                                                                                                                                                                                                                                                                                                                                                                                                                | long term             | Medium (up to €1.0 million EBIT impact per year)        |
|                          | Market: Increasing demand for critical products and services with a lower carbon footprint. Through its economic model, the SALESIANER Group enables its customers to reduce their emissions compared to traditional business models (purchase or single use). In addition, the SALESIANER Group carries out numerous activities (materials, optimisation of industrial processes, logistics fleet, etc.) to reduce the environmental footprint of its products and services throughout their life cycle. The increasing consideration of climate change issues by customers and the SALESIANER Group's commitment in this area could open up new opportunities for us | short and medium term | Medium to high (€1.0–€2.5 million EBIT impact per year) |
|                          | Market: Increasing demand for products and services based on the principles of the circular economy, enabling lower consumption of resources (textiles, water, energy, etc.) and a reduction in the carbon footprint. The SALESIANER Group could therefore benefit from existing or future regulations on the reuse and repair of products and the fight against disposable products, etc.                                                                                                                                                                                                                                                                             | short and medium term |                                                         |

<sup>7</sup> EBIT = Earnings before Interest and Taxes (Earnings before interest and taxes)



3.3 Physical climate risks

Physical risks are those that pose an immediate threat to human life, infrastructure, and business activities. These include acute risks, such as those caused by climate hazards such as extreme storms, floods, heat waves, and droughts, as well as chronic risks such as rising sea levels, desertification, and rising global average temperatures.

Since the 2024/25 fiscal year, the SALESIANER Group has been using an external solution to identify and assess potential physical climate and adaptation risks. All SALESIANER Group operations and locations, as well as two major cotton-growing regions in the supply chain (Punjab in India and Sindh in Pakistan), were examined and assessed for physical climate risks over a 30-year observation period (2024 to 2054). Biodiversity and ecosystem risks were also assessed. Due to the business model and value chain, the following climate risks are considered particularly relevant:

| Physical climate risks own locations<br><small>[Period under review: 2024 - 2054]</small> |                             |                                                                                                                |
|-------------------------------------------------------------------------------------------|-----------------------------|----------------------------------------------------------------------------------------------------------------|
|                                                                                           | Potentially highly affected | Potentially moderately affected                                                                                |
| Temperature                                                                               |                             |                                                                                                                |
| Heat stress                                                                               | ---                         | Wien (AT) Zagreb (HR) Oradea (RO)<br>Belgrad (RS) Bratislava (SK) Trzin (SI)<br>Budapest (HU) Szombathely (HU) |
| Heat days                                                                                 | ---                         | Klagenfurt (AT) Zagreb (HR) Trzin (SI)<br>Rogaska (SI)                                                         |
| Frost days                                                                                | ---                         | Grödig (AT) Leogang (AT) Inzing (AT)<br>Graz (AT) Enns (AT) Lenzing (AT)                                       |
| Forest fires                                                                              | Brasov                      | Klagenfurt (AT) Linz (AT)                                                                                      |

| Water        |                                                                                                                                          |                                                                                                         |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| Water stress | Lodz (PL) Bukarest (RO)                                                                                                                  | Brasov (RO)                                                                                             |
| Hail         | Grödig (AT) Graz (AT)<br>Lenzing (AT) Klagenfurt (AT)<br>Linz (AT) St. Pölten (AT)<br>Zagreb (HR) Brasov (RO)<br>Trzin (SI) Rogaska (SI) | Wien (AT) Wiener Neustadt (AT)<br>Mattersburg (AT) Enns (AT) Budweis (CZ)<br>Bukarest (RO) Belgrad (RS) |

Note: The analysis includes a review of all significant physical climate risks associated with the sites of the facilities, projected over a 30-year period. The risk analysis includes all relevant Representative Concentration Pathway (RCP) scenarios, where available, or a subset thereof if necessary. These scenarios are weighted according to their probability of occurrence, resulting in a normalized and weighted average risk value. The weighted average is assessed using the following weights:

- RCP 2.6: 1
- RCP 4.5: 2
- RCP 6.0: 2
- RCP 8.5: 1

For the regions of Punjab (India) and Sindh (Pakistan), serious climate risks are forecast for the 30-year period under review, which significantly jeopardise the continued cultivation of cotton, at least in the current quantity and quality.

| Physical climate risks in the supply chain<br><small>[Period under review: 2024 - 2054]</small> | Punjab (Indien)                                                                     | Sindh (Pakistan)                                                                                                   |
|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| Temperature                                                                                     | Heat stress: very high (38.97 °C)<br>Temperature fluctuations: very high (17.33 °C) | Heat stress: very high (39.15 °C)<br>Forest fires: very high (5.51 %)<br>Temperature fluctuations: high (17.19 °C) |
| Water                                                                                           | Water stress: very high (905.19%)<br>Hail: very high (108.91%)                      | Coastal high water: high (2.85 m)                                                                                  |
| Floor                                                                                           | ---                                                                                 | Soil erosion: very high (200.00 t/ha)                                                                              |

## 3.4

## Status

*Management of impacts, risks and opportunities [E1-1, ESRS 2 GOV-3]*

**Organisation and responsibility:** In previous reports, material topics have already been addressed based on the requirements of the Global Reporting The SALESIANER Group's targets for reducing greenhouse gas emissions are based on science-based targets in line with the 2015 Paris Climate Agreement. The reduction in energy-related greenhouse gas emissions, which accounted for the largest share (approx. 46%) of the corporate carbon footprint in the 2024/2025 financial year at 45.421 tonnes of CO<sub>2</sub>e, which accounted for the largest share (approx. 46%) of the corporate carbon footprint in the 2024/2025 financial year, is primarily the responsibility of the operations and laundries, logistics and the Technology Management department in collaboration with the Integrated Management Systems (IMS) department and the Sustainability department. These areas are grouped together in the Energy Team. They propose appropriate concepts, measures and budgets to the Executive Board and the management teams of the countries and - if necessary

due to internal internal internal licences - to the Supervisory Board. The final decision on the provision of the necessary funds and resources and the actual authorisation for implementation is the responsibility of the management boards or the Supervisory Board.

The reduction in greenhouse gas emissions associated with textile purchasing (around 24,949 tonnes of CO<sub>2</sub>e in the 2024/2025 financial year, approx. 25%) is primarily the responsibility of the Sales and After Sales departments, the factories and laundries and the Supply Chain Management (SCM) department in collaboration with the Sustainability department. As with the energy-related greenhouse gas reductions, the necessary funds and resources as well as the actual implementation are approved by the Management Board and the Supervisory Board.

Dedicated climate-related considerations have not yet been included in the remuneration of the administrative,

management and supervisory bodies. However, as outlined in section 1, improvements with an impact on greenhouse gas emissions (e.g. in the area of energy efficiency) are part of individual target agreements.

**IRO management:** All operations and sites of the SALESIANER Group are certified in accordance with ISO 14001 (environmental management) and ISO 50001 (energy management). Due to the importance of energy consumption for the corporate carbon footprint of the SALESIANER Group, energy management within the framework of ISO 50001 plays a key role in managing the effects associated with climate change

through its integral components such as energy policy, energy targets and energy efficiency measures. Energy and greenhouse gas management is flanked by a sustainability controlling system set up specifically for this purpose, in which energy and greenhouse gas-related key figures are also recorded, analysed and reported to the relevant departments and management on a quarterly basis. Deviations between planned and actual figures are analysed and measures are developed in the Energy Team and the Sustainability Steering Group and presented to the Management Board for a decision.

Key figures [E1-5, E1-6]

Energy consumption and energy mix (E1-5)

| Energy consumption and energy mix – process (including fleet/vehicles)<br>[MWh, rounded]               | FY 23/24 | FY 24/25 | Δ in%   |
|--------------------------------------------------------------------------------------------------------|----------|----------|---------|
| Total consumption                                                                                      | 215,645  | 223,150  | + 3%    |
| Total consumption of fossil energy                                                                     | 197,190  | 203,884  | + 3%    |
| Share of fossil sources in total energy consumption (in %)                                             | 91%      | 91%      | +/- 0 % |
| Fuel consumption from coal and coal products                                                           | 0        | 0        | +/- 0 % |
| Fuel consumption from crude oil and petroleum products                                                 | 39,020   | 40,749   | + 4%    |
| Fuel consumption from natural gas                                                                      | 147,407  | 152,127  | + 3%    |
| Fuel consumption from other fossil sources                                                             | 0        | 0        | +/- 0%  |
| Consumption from purchased or received electricity, heat, steam and cooling from fossil sources        | 10,764   | 11,007   | + 2%    |
| Consumption from nuclear sources                                                                       | 992      | 1,123    | + 13%   |
| Share of consumption from nuclear sources in total energy consumption (in %)                           | < 1%     | < 1%     | + 9%    |
| Total consumption of renewable energy                                                                  | 17,463   | 18,143   | + 4%    |
| Share of renewable sources in total energy consumption (in %)                                          | 8%       | 8%       | +/- 0%  |
| Fuel consumption for renewable sources, including biomass                                              | 0        | 0        | +/- 0%  |
| Consumption from purchased or received electricity, heat, steam and cooling and from renewable sources | 17,346   | 17,548   | + 1%    |
| Consumption of self-generated renewable energy that is not fuel                                        | 116      | 594      | + 412%  |
| Energy intensity [kWh/kg] <sup>8</sup>                                                                 | 1.45     | 1.45     | +/- 0%  |
| Energy intensity [kWh/€] <sup>9</sup>                                                                  | 0.60     | 0.57     | - 3%    |

<sup>8</sup> kg = Kilograms of processed laundry, excluding rewash; <sup>9</sup> EUR = sales revenue

| Energy consumption and energy mix - process (excl. vehicle fleet/fuels)<br>[MWh, rounded]              | FY 23/24 | FY 24/25 | Δ in%   |
|--------------------------------------------------------------------------------------------------------|----------|----------|---------|
| Total consumption                                                                                      | 179,334  | 182,483  | + 2%    |
| Total consumption of fossil energy                                                                     | 160,879  | 163,217  | + 1%    |
| Share of fossil fuels in total energy consumption (in%)                                                | 90%      | 89%      | < - 1%  |
| Fuel consumption from coal and coal products                                                           | 0        | 0        | +/- 0 % |
| Fuel consumption from crude oil and petroleum products                                                 | 2,079    | 82       | - 96%   |
| Fuel consumption from natural gas                                                                      | 147,407  | 152,127  | + 3%    |
| Fuel consumption from other fossil sources                                                             | 0        | 0        | +/- 0%  |
| Consumption from purchased or received electricity, heat, steam and cooling from fossil sources        | 10,764   | 11,007   | + 2%    |
| Consumption from nuclear sources                                                                       | 992      | 1,123    | + 13%   |
| Share of consumption from nuclear sources in total energy consumption (in %)                           | < 1%     | < 1%     | + 11%   |
| Total consumption of renewable energy                                                                  | 17,463   | 18,143   | + 4%    |
| Share of renewable sources in total energy consumption (in %)                                          | 10%      | 10%      | + 2%    |
| Fuel consumption for renewable sources, including biomass                                              | 0        | 0        | +/- 0%  |
| Consumption from purchased or received electricity, heat, steam and cooling and from renewable sources | 17,347   | 17,548   | + 1%    |
| Consumption of self-generated renewable energy other than fuels                                        | 116      | 594      | + 412%  |
| Energy intensity [kWh/kg] <sup>10</sup>                                                                | 1.21     | 1.19     | - 2%    |
| Energy intensity [kWh/€] <sup>11</sup>                                                                 | 0.60     | 0.56     | - 7%    |

<sup>10</sup> kg = Kilograms of processed laundry, excluding rewash; <sup>11</sup> EUR = sales revenue

Greenhouse gas emissions (E1-6)

| Greenhouse gas emissions (GHG) [tCO <sub>2</sub> e] | CY 2023 (Base year) <sup>12</sup> | FY 24/25 | Δ to the base year |
|-----------------------------------------------------|-----------------------------------|----------|--------------------|
| In total market-based                               | 111,360                           | 99,268   | - 11%              |
| In total market-based                               | 112,054                           | 100,085  | - 11%              |
| Scope 1                                             | 39,983                            | 41,784   | + 5%               |
| in% of total (market-based)                         | 37%                               | 42%      |                    |
| Scope 2 market-based                                | 4,271                             | 3,637    | - 15%              |
| in% of total (market-based)                         | 4%                                | 4%       |                    |
| Scope 2 location-based                              | 4,965                             | 4,453    | - 10%              |
| in% von In total (location-based)                   | 5%                                | 4%       |                    |
| Scope 3                                             | 67,106                            | 53,847   | - 20%              |
| in% of total (market-based)                         | 59%                               | 54%      |                    |
| Scope 3.1 (Purchased goods and services)            | 46,547                            | 34,972   | - 25%              |
| Scope 3.2 (Capital goods)                           | 4,925                             | 2,634    | - 47%              |
| Scope 3.3 (Emissions from fuels/energy)             | 8,821                             | 9,312    | + 6%               |
| Scope 3.4 (Upstream transport/distribution)         | 301                               | 144      | - 52%              |
| Scope 3.5 (Waste generated in operations)           | 1,516                             | 1,544    | + 2%               |
| Scope 3.6 (Business travel)                         | 76                                | 63       | - 16%              |
| Scope 3.7 (Employee commuting)                      | 4,597                             | 4,885    | + 6%               |
| Scope 3.8 (Upstream leased assets)                  | 8                                 | 7        | - 15%              |
| Scope 3.9 (Downstream transport/distribution)       | 0                                 | 0        | +/- 0%             |
| Scope 3.10 (Processing of sold products)            | 0                                 | 0        | +/- 0%             |
| Scope 3.11 (Use of sold products)                   | 0                                 | 0        | +/- 0%             |
| Scope 3.12 (End of life treatment of products)      | 315                               | 285      | - 9%               |
| Scope 3.13 (Leased assets)                          | 0                                 | 0        | +/- 0%             |
| Scope 3.14 (Concessions/Franchises)                 | 0                                 | 0        | +/- 0%             |
| Scope 3.15 (Investments)                            | 0                                 | 0        | +/- 0%             |
| Total GHG intensity [CO <sub>2</sub> e/kg]          | 0.66                              | 0.65     | - 2%               |
| GHG intensity Scope 1 [CO <sub>2</sub> e/kg]        | 0.24                              | 0.27     | + 14%              |
| GHG intensity Scope 2 [CO <sub>2</sub> e/kg]        | 0.03                              | 0.02     | - 7%               |
| GHG intensity Scope 3 [CO <sub>2</sub> e/kg]        | 0.40                              | 0.35     | - 12%              |
| Total GHG intensity [CO <sub>2</sub> e/kg]          | 0.37                              | 0.31     | - 16%              |

<sup>12</sup> In previous periods, the non-financial report was prepared by calendar year (CY). Hence the greenhouse gas balance. Since this is only a shift of three months (from January to December to April to March), we use the calendar year as the base year here.

Scope 1 and Scope 2 account for approximately 46% of our greenhouse gas emissions in the reporting year. They are broken down as follows:

| Scope 1 (FY 2024/2025)                 | tCO <sub>2</sub> e<br>market-based | Share of GHG Total<br>(Basis: market-based, rounded) |
|----------------------------------------|------------------------------------|------------------------------------------------------|
| 1.1 Stationary combustion processes    | 21                                 | 0%                                                   |
| 1.2 Combustion processes vehicle fleet | 10,333                             | 10%                                                  |
| 1.3. Chemical processes                | 0                                  | 0%                                                   |
| 1.4 Process emissions                  | 31,430                             | 32%                                                  |
| <b>Total</b>                           | <b>41,785</b>                      | <b>42%</b>                                           |

| Scope 2 (FY 2024/2025) | tCO <sub>2</sub> e<br>market-based | Share of GHG Total<br>(Basis: market-based, rounded) |
|------------------------|------------------------------------|------------------------------------------------------|
| 1.1 Current            | 3,007                              | 3%                                                   |
| 1.2 Steam              | 630                                | 1%                                                   |
| <b>Total</b>           | <b>3,637</b>                       | <b>4%</b>                                            |

Scope 3.1 also accounts for a significant share of the SALESIANER Group's corporate carbon footprint (CCF) at around 35%. Purchased textiles play the most important role here at 25%.

| Scope 3.1 (FY 2024/2025)     | tCO <sub>2</sub> e | Share of Scope 3.1<br>(rounded) | Share of GHG total<br>(Basis: market-based, rounded) |
|------------------------------|--------------------|---------------------------------|------------------------------------------------------|
| Textiles*                    | 24,949             | 71%                             | 25%                                                  |
| Detergents                   | 2,226              | 6%                              | 2%                                                   |
| Packaging material           | 793                | 2%                              | 1%                                                   |
| Various excipients           | 750                | 2%                              | 2%                                                   |
| Maintenance                  | 663                | 2%                              | 1%                                                   |
| Other (e.g. office supplies) | 5,591              | 16%                             | 6%                                                   |
| <b>Total</b>                 | <b>34,972</b>      | <b>100%</b>                     | <b>35%</b>                                           |

**\* Note:** The carbon footprint of textiles was calculated on the basis of the fabric compositions and weights stored in the internal ERP system at item level using the emission factors available in ecoinvent version 3.11 for cotton, polyester and other materials based on mixing factors. Workwear finishes (e.g. flame retardants) were not yet recognised in the 2024/2025 financial year due to insufficient data and emission factors. However, SALESIANER is currently testing an external solution to be able to record and report finishes in the future.



### Concepts and measures implemented [E1-2, E1-3]

**Concepts:** In the 2024/2025 financial year, the SALESIANER Group carried out an overarching analysis of possible energy and greenhouse gas savings potential for all of its plants at plant level (dryers, ironers, tunnel finishers, etc.). The possible reductions in consumption, the potential changes in greenhouse gas emissions and the investment costs associated with the measures (CapEx) were recorded. For the Enns site, the largest plant in the SALESIANER Group with the highest proportion of greenhouse gas emissions, a concept was derived from the analysis and evaluation and implemented. Based on the knowledge gained at the Enns site (e.g. planned vs. actual potential), corresponding energy monitoring systems and energy audits, company-specific concepts are subsequently developed and implemented together with partners.

In addition, the Sustainability department has identified, analysed and evaluated further potential for reducing greenhouse gas emissions outside of energy consumption in collaboration with the relevant departments and developed initial implementation concepts (see »Next steps« section).

**Measures implemented:** In the 2024/2025 financial year, the SALESIANER Group implemented ongoing measures to reduce energy consumption and increase energy efficiency and thus achieve decarbonisation. These include, among others:

#### Companies/laundries:

- ▀ Carrying out energy audits
- ▀ Successive roll-out of energy monitoring
- ▀ Expansion of photovoltaic systems
- ▀ Replacing machines with more energy-efficient machines (e.g. dryers, washing lines or ironers)

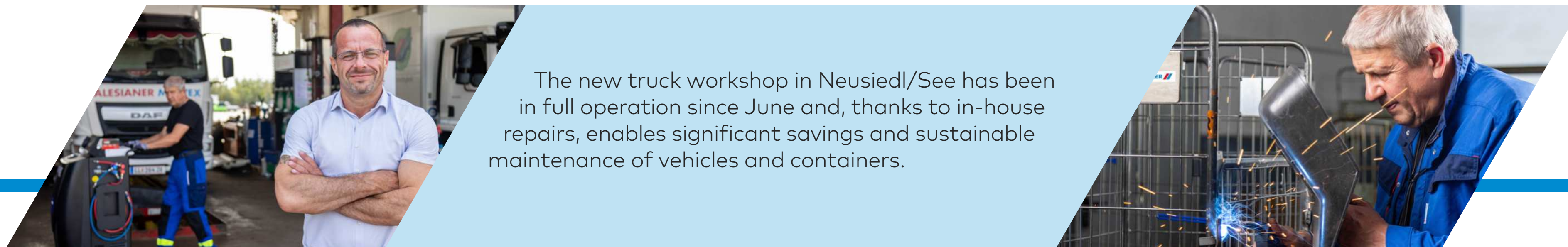
- ▀ Reduction of processing times (e.g. during drying) thanks to optimised fabric compositions
- ▀ Optimisation of heat recovery for water and exhaust air
- ▀ Implementation of Temperature and pressure reductions
- ▀ Optimisation of programmes (e.g. washing and drying)
- ▀ Application of insulation

#### Vehicle fleet:

- ▀ Replacement of diesel cars with electric cars and replacement of transport lorries with the highest possible Euro standard classification
- ▀ Further roll-out of our eco-driving bonus, which rewards particularly efficient driving with up to €100 per quarter
- ▀ Regular fuel-saving training sessions as part of the C95 training programme, for example

Energy consumption increased by around 3% compared to the previous year, although the energy intensity (kWh per kg of laundry processed) remained almost the same. This shows that the measures listed above have led to significant increases in efficiency. For example, process energy intensity (energy consumption per kg of processed laundry excluding the vehicle fleet) fell by around 2% across the Group compared to the previous year.

Greenhouse gas emissions fell by around 11% compared to the previous year. This decrease is primarily due to a reduction in Scope 3.1 emissions of around 25%, with the main driver here again being the approximately 30% reduction in textile purchasing.



The new truck workshop in Neusiedl/See has been in full operation since June and, thanks to in-house repairs, enables significant savings and sustainable maintenance of vehicles and containers.

3.5 Next steps

Objectives and planned measures [E1-3, E1-4]

**Goals:** The SALESIANER Group's targets for reducing greenhouse gas emissions are based on science-based targets in line with the 2015 Paris Climate Agreement. This means

| Target greenhouse gas emissions GHG<br><small>Consideration of Business as Usual (BAU) growth</small>           | FY 2030/2031<br><small>near-term target</small> | FY 2035/2036<br><small>(mid-term target)</small> | FY 2050/2051<br><small>(long-term target)</small> |
|-----------------------------------------------------------------------------------------------------------------|-------------------------------------------------|--------------------------------------------------|---------------------------------------------------|
| Δ CO <sub>2</sub> e Scope 1 and 2 in %<br>compared to the base year 2023<br><small>1,5°C Ambition</small>       | - 41%                                           | - 71%                                            | -92%<br><small>(Net Zero)</small>                 |
| Δ CO <sub>2</sub> e Scope 3 in %<br>compared to the base year 2023<br><small>WB2C Ambition<sup>13</sup></small> | - 30%                                           | - 51%                                            | -92%<br><small>(Net Zero)</small>                 |
| ΔCO <sub>2</sub> e Total in %<br>compared to the base year 2023<br><small>Consideration</small>                 | - 34%                                           | - 59%                                            | -92%<br><small>(Net Zero)</small>                 |

With regard to the short-term interim target for the 2030/2031 financial year, we would like to point out that, contrary to the Science-based Targets Initiative (SBTi), which envisages a target for 2035, we are reporting this target solely on the basis of the current CSRD/ESRS requirements, but do not consider it realistic to achieve it. The

reasons for this are: The SALESIANER Group has set itself ambitious growth targets. In all likelihood, these will lead to rising energy consumption and an increase in the volume of textiles purchased, the two main drivers of our corporate carbon footprint at around 68%.

**Scope 1:** We do not currently assume that we will be able to offset the effects of growth by the 2030/2031 financial year through energy efficiency measures alone. Alternative, renewable energy sources to natural gas are not or not sufficiently available or are not technologically or economically feasible in the short term despite rising CO<sub>2</sub> taxes. We are therefore aiming for a gradual switch to steam-heated machines as a prerequisite for our medium and long-term »phase out gas« ambition.

According to our forecasts, alternative drive systems for our fleet of over 350 lorries will also not be available in the short term to the extent required by the 2030/2031 financial year, at least for heavy lorries (> 3.5 tonnes), or the technical and infrastructural requirements will not be sufficiently met. Against this backdrop, our goal in the area of electromobility is to have converted all passenger cars to electric drives and 70% of our light commercial vehicles (up to 3.5 tonnes) by the 2030/2031 financial year. By the 2040/2041 financial year, we also plan to convert our heavy commercial vehicles, although this will primarily depend on the infrastructural requirements and costs.

**Scope 3.1 (Textile purchasing):** Our greenhouse gas emissions associated with textile purchasing are driven by two factors: (1) quantity and (2) fabric composition. Due to our growth ambitions, the quantity is likely to increase despite optimisation measures such as even gentler washing processes, article reduction, procurement and warehousing optimisation and raising awareness among our customers. More sustainable fabric compositions (e.g. with organic and recycled fibres), on the other hand, are associated with significant surcharges in Europe, which the majority of our customers will not or only partially be able to shoulder in the challenging market environment until the short-term target of 2030/2031. On the other hand, we do not expect a recycling industry to be established in Europe within the next five years that can produce recycled fibres of the required quality (keyword: durability of textiles) and at competitive prices.

<sup>13</sup> WB2C = Well below 2 °C (just under 2 °C)

For example, McKinsey & Company (2022) forecasts in a study that fibre-to-fibre recycling could account for 18-26% of European textile waste recycling by 2030, but that this would require investments of €6-7 billion. At the time of writing, however, we have observed a decline or stagnation in the required recycling capacities. For example, we had to suspend our cooperation with Lenzing AG because demand for recycled fibres was declining. And the Swedish company Re:NewCell AB also had to file for insolvency in 2024.

Against this backdrop, we are aligning our decarbonisation strategy and the associated measures with the medium-term target for the 2035/2036 financial year and the long-term target for 2050/2051 with corresponding 5-year periods.

**Planned measures:** The overarching strategy of the SALESIANER Group to achieve its science-based goals primarily relates to energy and textiles:

Energy (Scope 1 and 2):

- ▀ Gradual switch to steam-heated machines as a prerequisite for the decarbonisation of heat («out of gas«)
- ▀ Increasing efficiency and reducing consumption of electricity in conjunction with the expansion of renewable electricity
- ▀ Increased efficiency in heating

Textiles (Scope 3):

- ▀ Further increase in durability/operating time
- ▀ Procurement of textiles with more sustainable fabric compositions
- ▀ Further optimisation of end-of-life recycling

The following measures are planned:

| Planned measures                         | Description                                                                                                                                                                                                                                                                        |
|------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| S1: Efficiency and consumption reduction | New, more energy-efficient machines (dryers, ironers, etc.)<br>Switch to steam-heated machines<br>Optimization of heat recovery<br>Temperature and pressure reductions<br>Optimized fabric compositions to reduce drying times, for example<br>Program optimizations<br>Insulation |
| S1: Switch to alternative drives         | Electrification of company cars<br>Electrification of transport trucks (especially light commercial vehicles 3.5 tonnes)                                                                                                                                                           |
| S2: Improvement of electricity mix       | Photovoltaics expansion<br>National changes in electricity mix purchased                                                                                                                                                                                                           |
| S3: Optimisation of textile purchasing   | Article reduction<br>Procurement and warehouse optimisation<br>Extension of service life through gentle cleaning<br>Organic materials and recycled fabrics                                                                                                                         |
| S3: Optimisation of detergent use        | Formula and program optimizations<br>Increase in Ecolabel share (change in EF <sup>14</sup> )                                                                                                                                                                                      |
| S3: Reduction of indirect emissions      | Consequences of S1: Efficiency and reduced consumption                                                                                                                                                                                                                             |
| S3: Upstream transport                   | Alternative drives                                                                                                                                                                                                                                                                 |
| S3: Reduction of waste                   | Optimisation of waste management                                                                                                                                                                                                                                                   |
| S3: Packaging reduction                  | Switch to more paper (recycled)<br>Raising customer awareness of the need to dispense with packaging                                                                                                                                                                               |

<sup>14</sup> EF = emission factor

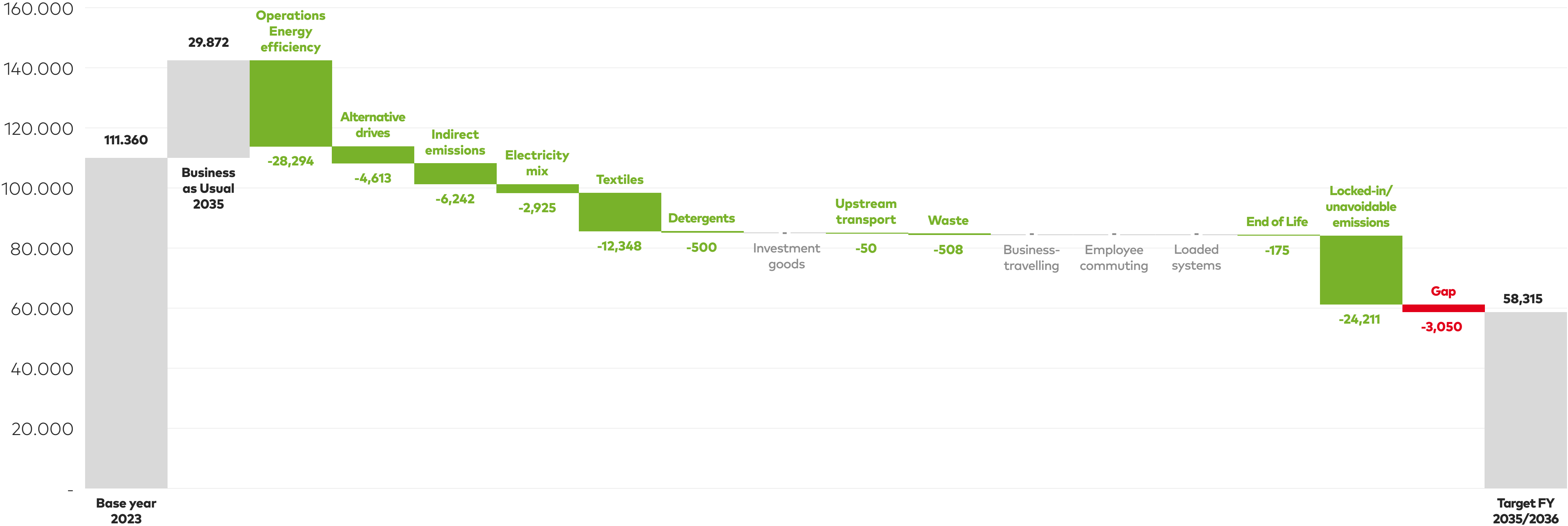
The impact of these measures was calculated as follows during the reporting period, whereby the resulting climate transition plan, including the locked-in and unavoidable emissions determined according to current knowledge, is reviewed and updated at least annually.

| Climate Transition Plan<br>[tCO <sub>2</sub> e, rounded]                                                               | CY 2023<br>(base year incl. BAU) | Goal FY 35/36<br>(mid-term target) | Σ expected CapEx<br>[Mio. €, rounded] |
|------------------------------------------------------------------------------------------------------------------------|----------------------------------|------------------------------------|---------------------------------------|
| Total                                                                                                                  | 141,232                          | 58,315                             |                                       |
| Planned measures                                                                                                       |                                  | - 55,655                           | 29.5                                  |
| Scope 1 (S1): Increasing efficiency and reducing consumption                                                           |                                  | -28,294                            | 24.0                                  |
| Scope 1 (S1): Expansion of alternative drives                                                                          |                                  | - 4,613                            | 5.5                                   |
| Scope 2 (S2): Improvement of the electricity mix                                                                       |                                  | - 2,925                            | ---                                   |
| Scope 3 (S3): Optimization of textile purchasing                                                                       |                                  | - 12,348                           | ---                                   |
| Scope 3 (S3): Optimisation of detergent use                                                                            |                                  | - 500                              | ---                                   |
| Scope 3 (S3): Reduction of indirect emissions                                                                          |                                  | - 6,228                            | ---                                   |
| Scope 3 (S3): Upstream transport                                                                                       |                                  | - 50                               | ---                                   |
| Scope 3 (S3): Waste reduction                                                                                          |                                  | - 508                              | ---                                   |
| Scope 3 (S3): Reduction of packaging                                                                                   |                                  | - 265                              | ---                                   |
| Locked in emissions<br>Unavoidable emissions<br>(according to current knowledge; reviewed annually)                    |                                  | - 24,211                           | ---                                   |
| Current gap to the science-based target<br>Emissions not covered by a target<br>(Scope 1 and 2: 1.5°C   Scope 3: WB2C) |                                  | - 3,050                            | ---                                   |

With regard to physical climate risks, we plan to carry out a more detailed analysis of possible adaptation solutions, particularly for the identified high risks:

| Potentially high physical climate risks at own locations<br>[Period under review: 2024 – 2054] | Customization solutions                                                             |
|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| Temperature                                                                                    |                                                                                     |
| Forest fires                                                                                   | Implementation of emergency plans                                                   |
| Water                                                                                          |                                                                                     |
|                                                                                                | Rainwater collection and utilisation                                                |
| Water stress                                                                                   | Further increase in water recovery                                                  |
|                                                                                                | Regular review of water consumption                                                 |
|                                                                                                | Sensitisation of employees                                                          |
| Hail                                                                                           | Identification of affected infrastructure (e.g., trucks, PV systems, glazing, etc.) |
|                                                                                                | Review and, if necessary, adjust insurance coverage                                 |

Climate transition FY 2035/2036 [tCO<sub>2</sub>e]



In the Scope 3 categories capital goods (3.2), business travel (3.6), employee commuting (3.7) and leased equipment (3.8), we currently see no (further) reduction potential.

▀ **Capital goods:** The design, components and materials used are comparatively rigid and we have little influence over them.

▀ **Business trips:** We already have a travel and meetings policy in place that requires employees to travel sustainably (e.g., train instead of plane, team meetings instead of on-site). At the same time, however, we are a sales-oriented company whose success also depends on frequent personal customer contact.

▀ **Commuting of employees:** The SALESIANER Group has already implemented several measures, including the establishment of a shuttle/collective service at the Inzing site. However, our locations are often located in peripheral areas with poor public transport connections. Furthermore, our laundries predominantly operate in shifts (6:00 a.m. – 2:00 p.m. and 2:00 p.m. – 10:00 p.m.), which makes switching to public transport difficult due to timetable constraints and safety reasons..

▀ **Leased assets:** The design, components and materials used are comparatively rigid and we have little influence over them.

Regarding physical climate risks: For our own sites that could potentially be highly affected by certain risks (especially heat stress, water stress, and hail), adaptation concepts will be developed over the next two fiscal years and measures will subsequently be implemented.

✓ **Dedicated shuttle bus for employees at the Inzing site (Austria)**



# 4 Pollution (ESRS E2)



## 4.1 Materiality

## 4.2 Status

## 4.3 Next Steps

### 4.1 Materiality

*Impacts, risks and opportunities [ESRS 2 IRO-1]*

Environmental pollution is a key issue for the SALESIANER Group - especially in light of its role along the textile value chain. As a service provider in the field of textile management, we share responsibility for the environmental impact that can be caused by the production, processing and care of textiles.

**Inside-out:** From an inside-out perspective, the use of chemicals is a particularly relevant environmental aspect. The production and finishing of textiles involves the use of substances that can both affect air quality and potentially end up in soil and water. For example, residues from pesticides in cotton cultivation

or chemicals from textile treatment can reduce soil quality, disrupt the ecological balance and jeopardise the health of plants, animals and humans in the long term.

There is also a responsibility to minimise environmentally relevant risks in operations - for example when using detergents and cleaning agents. The focus here is on the use of substances of very high concern (SVHC) and the release of microplastics from synthetic fibres. These substances can enter the environment, accumulate in ecosystems and ultimately have an impact on human health.

**Outside-in:** The use of substances of very high concern (SVHC) may entail financial risks for the SALESIANER Group - particularly with regard to possible further regulations, potential supplier changes and the associated additional costs.

Additional financial burdens may also result from the future mandatory certification of further sites, for example in accordance with the UZ70 Ecolabel (so-called Umweltzeichen).

| Pollution                                               | Assessment of impact significance (0-5) | Financial materiality assessment (0-5)     |
|---------------------------------------------------------|-----------------------------------------|--------------------------------------------|
| Materiality threshold                                   | ≥ 3.00                                  | ≥ 3.00                                     |
| <b>Air pollution</b>                                    | 3.00 (medium)                           | 0.00 (up to €10,000 EBIT impact p.a.)      |
| <b>Water pollution</b>                                  | 3.33 (medium)                           | 2.25 (up to €1 million EBIT impact p.a.)   |
| <b>Soil contamination</b>                               | 3.33 (medium)                           | 2.40 (up to €1 million EBIT impact p.a.)   |
| <b>Pollution of living organisms and food resources</b> | 3.33 (medium)                           | 0.00 (up to €10,000 EBIT impact p.a.)      |
| <b>Substances of concern</b>                            | 3.33 (medium)                           | 2.40 (up to €1 million EBIT effect p.a.)   |
| <b>Substances of very high concern</b>                  | 4.00 (high)                             | 3.20 (up to €2.5 million EBIT impact p.a.) |
| <b>Microplastics</b>                                    | 3.67 (mittel)                           | 2.55 (up to €1 million EBIT impact p.a.)   |

| Air pollution        |                                                                                                                                                                                                                               |                      |             |                               |                                                                                                                                                         |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-------------|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential            | Description                                                                                                                                                                                                                   | actual/<br>potential | Value chain | Time horizon                  | Measures                                                                                                                                                |
| <b>Impacts</b>       | Negative: During the production and processing of textiles, chemicals are used that can be released into the air. These include volatile organic compounds (VOCs), which can contribute to air pollution and health problems. | actual               | upstream    | short-, medium- and long-term | Supplier commitment to codes of ethics and conduct<br><br>Environmental management certifications such as ISO 14001 or EMAS<br><br>Event-related audits |
| <b>Risks</b>         | ---                                                                                                                                                                                                                           | ---                  | ---         | ---                           | ---                                                                                                                                                     |
| <b>Opportunities</b> | ---                                                                                                                                                                                                                           | ---                  | ---         | ---                           | ---                                                                                                                                                     |

| Water pollution |                                                                                                                                   |                  |             |                                    |                                                                                                                                                   |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------|------------------|-------------|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential       | Description                                                                                                                       | actual/potential | Value chain | Time horizon                       | Measures                                                                                                                                          |
| Impacts         | Negative: During the production and processing of textiles, chemicals are used that can be released or discharged into the water. | actual           | upstream    | short-, medium- and long-term term | Supplier commitment to a code of ethics and conduct<br><br>Environmental management certifications such as ISO 14001 or EMAS<br><br>Ad hoc audits |
| Risks           | ---                                                                                                                               | ---              | ---         | ---                                | ---                                                                                                                                               |
| Opportunities   | ---                                                                                                                               | ---              | ---         | ---                                | ---                                                                                                                                               |

| Soil contamination |                                                                                                                                                                                                                                   |                  |             |                                |                                                                                                                                                        |
|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential          | Description                                                                                                                                                                                                                       | actual/potential | Value chain | Time horizon                   | Measures                                                                                                                                               |
| Impacts            | Negative: The use of pesticides and fertilisers in cotton cultivation and chemicals in textile finishing can contaminate soils. These pollutants can impair soil quality and jeopardise the health of plants, animals and humans. | actual           | upstream    | short-, medium-, and long-term | Supplier commitment to code of ethics and conduct<br><br>Environmental management certifications such as ISO 14001 or EMAS<br><br>Event-related audits |
| Risks              | ---                                                                                                                                                                                                                               | ---              | ---         | ---                            | ---                                                                                                                                                    |
| Opportunities      | ---                                                                                                                                                                                                                               | ---              | ---         | ---                            | ---                                                                                                                                                    |

| Pollution of living organisms and food resources |                                                                                                                                                                                                                                                                                                                                                  |                  |             |                                |                                                                                                                                                                                                                                                                                                                       |
|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential                                        | Description                                                                                                                                                                                                                                                                                                                                      | actual/potential | Value chain | Time horizon                   | Measures                                                                                                                                                                                                                                                                                                              |
| Impacts                                          | <p>Negative: The chemicals used in textile production, such as dyes and bleaching agents, can be toxic and damage the health of animals and plants. These harmful substances can enter the food chain and endanger both animals and humans.</p> <p>Washing synthetic textiles can release microplastic fibres that can enter the food cycle.</p> | actual           | upstream    | short-, medium-, and long-term | <p><b>Supply chain:</b><br/>Supplier commitment to code of ethics and conduct</p> <p>Environmental management certifications such as ISO 14001 or EMAS</p> <p>Event-related audits</p> <p><b>Own activities:</b><br/>ISO 14001</p> <p>Indirect discharge and regular wastewater inspections</p> <p>Filter systems</p> |
| Risks                                            | ---                                                                                                                                                                                                                                                                                                                                              | ---              | ---         | ---                            | ---                                                                                                                                                                                                                                                                                                                   |
| Opportunities                                    | ---                                                                                                                                                                                                                                                                                                                                              | ---              | ---         | ---                            | ---                                                                                                                                                                                                                                                                                                                   |

| Substances of concern (SOC) |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |                          |                             |                                                                                                                                                                                                                                                                                                                       |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------------------|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential                   | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | actual/potential | Value chain              | Time horizon                | Measures                                                                                                                                                                                                                                                                                                              |
| Impacts                     | <p>Negative: Substances of concern are chemicals that can have potentially harmful effects on the environment or human health. When washing, especially at high temperatures, these substances can be released and enter the waste water.</p> <p>Many such fabrics are also used in textile production, including:</p> <p>Per- and polyfluoroalkyl substances (PFAS): These chemicals are frequently used in water- and dirt-repellent textiles. They are extremely persistent and can affect both the environment and human health.</p> | actual           | upstream, own activities | short, medium and long term | <p><b>Supply chain:</b><br/>Supplier commitment to code of ethics and conduct</p> <p>Environmental management certifications such as ISO 14001 or EMAS</p> <p>Event-related audits</p> <p><b>Own activities:</b><br/>ISO 14001</p> <p>Indirect discharge and regular wastewater inspections</p> <p>Filter systems</p> |
| Risks                       | ---                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | ---              | ---                      | ---                         | ---                                                                                                                                                                                                                                                                                                                   |
| Opportunities               | ---                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | ---              | ---                      | ---                         | ---                                                                                                                                                                                                                                                                                                                   |

| Substances of very high concern (SVHC) |                                                                                                                                                                                                                                                                                                                                                                                                     |                  |                          |                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------------------|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential                              | Description                                                                                                                                                                                                                                                                                                                                                                                         | actual/potential | Value chain              | Time horizon                | Measures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Impacts                                | <p>Negative: Substances of very high concern are chemicals that have the potential to have particularly harmful effects on the environment or human health.</p> <p>During washing, especially at high temperatures, these substances can be released and enter wastewater.</p> <p>SVHCs, such as formaldehyde, can also be used in textile production.</p>                                          | actual           | upstream, own activities | short, medium and long term | <p><b>Supply Chain:</b><br/>Supplier commitment to a code of ethics and conduct</p> <p>Environmental management certifications such as ISO 14001 or EMAS</p> <p>Event-related audits</p> <p>Quality seals such as OEKO-TEX STANDARD 100 for textiles</p> <p>Declarations of conformity from detergent suppliers (e.g., REACH)</p> <p><b>Own activities:</b><br/>ISO 14001</p> <p>Wastewater tests currently do not contain any SVHC test parameters / not specified under wastewater law</p> |
| Risks                                  | <p>Substances of very high concern harbour financial risks for SALESIANER in connection with Regulatory requirements, the possible need to replace certain items (particularly in the area of workwear) and the associated costs.</p> <p>The sometimes mandatory certification of additional locations, e.g. in accordance with the UZ70 eco-label guideline, can also lead to financial risks.</p> | potential        | own activities           | medium and long term        | <p>Legal monitoring</p> <p>Supplier dialogues</p>                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Opportunities                          | ---                                                                                                                                                                                                                                                                                                                                                                                                 | ---              | ---                      | ---                         | ---                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

| Microplastics |                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                          |                             |                                                                                                                                                                                                                                                                                                                   |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------------------|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential     | Description                                                                                                                                                                                                                                                                                                                                                                                                                   | actual/potential | Value chain              | Time horizon                | Measures                                                                                                                                                                                                                                                                                                          |
| Impacts       | <p>Negative: Microplastics have a negative impact on ecosystems (e.g. soil and water quality), on marine life (fish, mussels, plankton...) and on humans (ingestion via food, health risks).</p> <p>Microplastics can be created during the production and wearing of textiles with plastic fibres.</p> <p>Microplastics can also be produced during the washing and finishing of textiles and end up in the environment.</p> | actual           | upstream, own activities | short, medium and long term | <p><b>Supply Chain:</b><br/>Supplier commitment to a code of ethics and conduct</p> <p>Environmental management certifications such as ISO 14001 or EMAS</p> <p>Ad hoc audits</p> <p><b>Own activities:</b><br/>ISO 14001</p> <p>Filter systems</p> <p>Cooperation with testing institutes such as Hohenstein</p> |
| Risks         | <p>Required replacement or installation of filter systems depending on regulatory changes and standards, e.g. regarding the definition of microplastics</p>                                                                                                                                                                                                                                                                   | potential        | own activities           | medium and long term        | <p>Legal monitoring</p> <p>Participation in standardisation groups</p>                                                                                                                                                                                                                                            |
| Opportunities | ---                                                                                                                                                                                                                                                                                                                                                                                                                           | ---              | ---                      | ---                         | ---                                                                                                                                                                                                                                                                                                               |

Financial effects [E2-6]

The SALESIANER Group has identified potential financial risks, particularly in connection with substances of very high concern (SVHC) in textiles. Should cases arise in which suppliers deliver textiles containing such substances, the po-

tential financial impact is classified as significant, with an EBIT impact of up to € 2.5 million per year.

However, the probability of this scenario occurring is rated as low. The rea-

son for this lies in the consistent quality testing: almost all textiles used fulfil at least the OEKO-TEX® 100 standard. This high level significantly reduces the risk of an actual incident.

## 4.2

## Status

*Management of impacts, risks and opportunities [E2-1]*

**Organization and responsibility:**

While the management of the SALESIANER Group bears the ultimate responsibility for environmental pollution and its prevention in their respective companies, the operational responsibility lies primarily with the companies and management, the Technology Management department (for detergents), the Supply Chain Management department (especially for textiles) and the Integrated Management Systems (IMS) department as a coordinating and supporting function.

**IRO-Management:** All SALESIANER Group locations are certified according to ISO 14001 (Environmental Management). Environmental pollution is therefore managed within the framework of the environmental management system established within the SALESIANER Group. This includes, among other things, regular analysis of environmental impacts, the identification, design, and implementation of appropriate measures, as well as ongoing monitoring of developments and progress reviews. The environ-

mental management system is supported by regulatory audits conducted by authorized third parties. These primarily cover the areas of air and water pollution, with the latter being of particular importance due to the importance of water as a resource for the SALESIANER Group. It should be noted that the SALESIANER Group is an indirect discharger and is therefore subject to corresponding audits.

With regard to substances of very high concern and substances of very high concern, textiles and detergents play a key role. All suppliers (for textiles, those with an average annual procurement volume of > €100,000) are required to adhere to our Supplier Code of Conduct and Ethics. This Code of Conduct and Ethics contains specific provisions for reducing the impact of production facilities, products, and services on the environment, including air, water, and soil.



We require our textile suppliers to have valid certification of textiles according to the OEKO-TEX® STANDARD 100, which guarantees compliance with global regulations, including Annexes XVII and XIV of the REACH Regulation, the CPSIA requirements, and the ECHA SVHC Candidate List. We also require corresponding certificates of conformity for detergents. Appropriate audits are conducted regularly. This ensures that the impacts and risks associated with substances of very high concern are minimized.

With regard to microplastics, SALESIANER conducted an analysis with Hohenstein Laboratories in 2021 and deployed filters at some locations in Austria and CEE/SEE. Implementation at additional locations is planned as soon as regulatory clarity regarding the definition and measurement of microplastics is achieved. Accordingly, the Integrated Management Systems (IMS) department participates in standardization groups. Further management of microplastics has not yet been established.

Key figures [E2-4, E2-5]

**Air pollution:** The data associated with air pollution was collected for this report in connection with textiles and packaging materials (upstream value chain) as well as with fuels and combustibles (own vehicle fleet and own facilities).

The starting point for this survey was the material flows presented in Section 7 (Resource utilisation and circular economy) in conjunction with the data available inecoinvent.

| Air emissions from textiles (upstream)<br>[t, rounded] | FY 24/25 |
|--------------------------------------------------------|----------|
| SOx (sulphur oxides)                                   | 48       |
| NOx (nitrogen oxides)                                  | 59       |
| VOCs (Volatile organic compounds)                      | 0.16     |
| NMOVCs (non-methane volatile organic compounds)        | 23       |
| PM < 10 µm (Fine dust < 10 micrometer)                 | 26       |

| Air emissions from packaging (upstream)<br>[t, rounded] | FY 24/25 |
|---------------------------------------------------------|----------|
| SOx (sulphur oxides)                                    | 0.8      |
| NOx (nitrogen oxides)                                   | 1.1      |
| VOCs (volatile organic compounds)                       | 0.056    |
| NMOVCs (non-methane volatile organic compounds)         | 0.4      |
| PM < 10 µm (Fine dust < 10 micrometer)                  | 1.3      |

| Air emissions from fuels and combustibles (own activities)<br>[t, rounded] | FY 24/25 |
|----------------------------------------------------------------------------|----------|
| SOx (sulphur oxides)                                                       | 535      |
| NOx (nitrogen oxides)                                                      | 1.603    |
| VOCs (volatile organic compounds)                                          | 1        |
| NMOVCs (non-methane volatile organic compounds)                            | 281      |
| PM < 10 µm (Fine dust < 10 micrometer)                                     | 2.449    |

**Soil pollution:** For the upstream value chain, for which soil pollution was identified as significant in the double materiality analysis, we had no usable data at the time of reporting.

**Water pollution:** Wastewater samples are regularly taken and analysed at all locations by authorised third parties in accordance with local regulations. To date, we are not aware of any information that the specified limit values, e.g. with regard to AOX or free chlorine, have been exceeded. We therefore refrain from reporting the test results here.

For this financial year 2024/2025, however, we have recorded water emissions in connection with textiles and packaging materials (upstream value chain) as well as with fuels and combustibles (own vehicle fleet and own facilities). As for air pollution, the data was collected using the material flows presented in section 7 (Resource use and circular economy) in conjunction with the data available in ecoinvent.

| Water emissions Textiles (upstream)<br>[t, rounded] | FY 24/25 |
|-----------------------------------------------------|----------|
| Nitrate                                             | 1,241    |
| Phosphate                                           | 25       |
| Hydrocarbons                                        | 26       |

| Water emissions packaging (upstream)<br>[t, gerundet] | FY 24/25 |
|-------------------------------------------------------|----------|
| Nitrates                                              | 0.4      |
| Phosphate                                             | 0.7      |
| Hydrocarbons                                          | 1.3      |

| Water emissions Fuels and combustibles (own activities)<br>[t, rounded] | FY 24/25 |
|-------------------------------------------------------------------------|----------|
| Nitrate                                                                 | 58       |
| Phosphate                                                               | 143      |
| Hydrocarbons                                                            | 0.634    |

With regard to water pollution, we also record and monitor the intensity of detergents and the Ecolabel content of the detergents we use.

| Use of chemicals<br>[kg]   | FY 23/24 | FY 24/25 | Δ in% |
|----------------------------|----------|----------|-------|
| Detergent intensity [g/kg] | 14.71    | 14.27    | - 3%  |
| Ecolabel share [%]         | 24%      | 44%      | + 83% |



**Microplastics:** Due to the prohibitively high costs of a survey of the microplastics volume covering the entire SALESIANER Group, which would be necessary for each individual company over a longer period of time due to different laundry mixes and technological setups in order to draw conclusions from the random samples to the population, however, we are currently unable to provide any key figures on microplastics due to the different laundry mixes and technological setups for each individual business. However, it should be emphasised that all detergent suppliers confirmed that their chemicals

did not contain any microplastics in the 2024/2025 financial year.

**Substances of very high concern (SVHC):**

Due to their potentially very high risk to people and the environment, we have asked our textile and detergent suppliers to submit the quantities of substances of concern and substances of very high concern in and for the 2024/2025 financial year.

The results are shown in the following tables:

| Textiles<br>[kg]                       | FY 23/24      | FY 24/25 | Δ in% |
|----------------------------------------|---------------|----------|-------|
| Substances of concern (SOC)            | not collected | 62.20    | ---   |
| Substances of Very High Concern (SVHC) | not collected | 0,00     | ---   |

**Note:** A breakdown into hazard classes was not possible for the reporting period and is planned for the coming fiscal year. Please note that all textile suppliers are subject to European regulations, e.g., with regard to the REACH<sup>15</sup> regulation, and therefore the corresponding limit values must not be exceeded. This is also ensured by the basic standard OEKO-TEX STANDARD 100.

| Detergent<br>[kg]                      | FY 23/24      | FY 24/25           | Δ in% |
|----------------------------------------|---------------|--------------------|-------|
| Substances of concern (SOC)            | not collected | 4,022 <sup>Δ</sup> | ---   |
| Substances of very high concern (SHVC) | not collected | 0.00               | ---   |

**Note:** A breakdown into hazard classes was not possible for the reporting period and is planned for the coming financial year. We would like to point out that all detergent suppliers are subject to European regulations, e.g. with regard to the REACH Regulation, and therefore the corresponding limits may not be exceeded. Corresponding declarations of conformity were obtained for the reporting period.

<sup>Δ</sup> In the reporting period, the SALESIANER Group used a total of 2,189,507 kg of laundry detergent. The proportion of substances of concern (SOCs) is therefore around 0.18%.

**Environmental protection in the supply chain:**

| Environmental protection in the supply chain<br>[in%, for key suppliers with procurement volume > € 20,000 p.a. or Ø € 100,000 p.a.] | FY 23/24 | FY 24/25         | Δ in%    |
|--------------------------------------------------------------------------------------------------------------------------------------|----------|------------------|----------|
| Recognition of the SALESIANER Code of Conduct and Ethics for Suppliers or existence of an equivalent self-commitment                 | 30%      | 91%              | + 203%   |
| Suppliers with environmental certification<br>(ISO 14001, EMAS...)                                                                   | 21%      | 59%              | + 181%   |
| Key suppliers with an ESG <sup>16</sup> assessment/ESG rating<br>(SALESIANER solution or equivalent, e.g. Ecovadis)                  | 5%       | 94% <sup>Δ</sup> | + 1,780% |

**Δ Note:** Among our key suppliers with an ESG rating (50 out of 51 companies, corresponding to 94%), as of March 31, 2025, none of them are rated lower than D (sufficient) in the social (S) category by the rating solution on a scale from A (very good) to E (unsatisfactory). 3% have an A (very good) status, 32% a B (good) status, 39% a C (satisfactory) status, and 26% a D (sufficient) status. Our supplier portfolio also includes several companies with Ecovadis ratings of Bronze, Silver, Gold, and Platinum.

<sup>15</sup> REACH = Registration, Evaluation, Authorization and Restriction of Chemicals; <sup>16</sup> ESG = Environment, Social & Governance

Concepts and implemented measures [E2-1, E2-2]

Concepts and measures relating to environmental pollution have been developed and implemented as part of the ISO 14001 environmental management system. With regard to microplastics, our sites have been and are being equipped with appropriate filter systems.

**Soil air and groundwater remediation at the Linz site:** SALESIANER took over a former dye works and later laundry at the Linz site, which was included in the contaminated site atlas as a contaminated site in 1994. Between 1991 and 2012, soil vapour extraction was carried out and successfully comple-

ted. However, groundwater remediation is still ongoing. In the period from 2019 to 2025, a total of 59.5 kg of volatile halogenated hydrocarbons (VHH) were removed from the groundwater. A new well and a stripping plant were put into operation for this purpose in 2004. The remediation measures are expected to continue until 2040. The target value for the residual CHC content is a maximum of 10 µg/l. The last measurement data collected in March 2025 still showed a concentration of 49.2 µg/l.

4.3 Next steps

Objectives and planned measures [E2-2, E2-3]

**Goals:** In order to further reduce the environmental impact associated with the use of chemicals, SALESIANER has set itself the goal of reducing the average amount of detergent used per kilogram of laundry processed to a level

below 15 g/kg by the 2030/2031 financial year, while at the same time increasing the average Ecolabel share to over 50%.

| Use of chemicals           | FY 24/25 | FY 30/31 | Goal FY 35/36 | Goal FY 40/41 |
|----------------------------|----------|----------|---------------|---------------|
| Detergent intensity [g/kg] | 14.27    |          | ≤ 15          |               |
| Ecolabel share [%]         | 44%      |          | ≥ 50%         |               |

We have set ourselves the following goals in order to adequately manage the effects and risks in the upstream value chain / at our suppliers:

| Environmental protection in the supply chain<br><small>[Key suppliers with procurement volumes of ≥ €20,000 or an average of €100,000 per year.]</small> | FY 24/25 | Goal FY 25/26 | Goal FY 30/31 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------------|---------------|
| Recognition of the SALESIANER Code of Conduct and Ethics for Suppliers or existence of an equivalent self-commitment                                     | 91%      | 100%          |               |
| Suppliers with environmental certification<br><small>(ISO 14001, EMAS, Grüner Knopf...)</small>                                                          | 69%      | ---           | 100%          |
| Key suppliers with an ESG assessment/rating<br><small>(SALESIANER solution or equivalent, e.g. Ecovadis)</small>                                         | 94%      | 100%          |               |



**Planned measures:** SALESIANER continues to work intensively with the detergent suppliers. Our objectives are anchored in the respective contracts and will be integrated into future new tenders. The Sustainability department monitors any deviations on a quarterly basis together with the Technology Management department.

In the area of microplastics, SALESIANER has decided to install or retrofit corresponding filter systems in some plants in Austria as well as in Eastern and South-Eastern Europe in the coming 2025/2026 financial year.

The SALESIANER Group has not yet set any targets for other environmental pollution issues in accordance with ESRS E2 that go beyond the regulatory/official requirements. This is because

we are convinced that the respective national regulations on air, soil and water emissions, their controls by authorised third parties and the measures derived from them (e.g. use of low NOx burners) are sufficient to adequately address the effects, risks and opportunities. Furthermore, aspects of environmental pollution are proactively addressed as part of the Group-wide, ISO 14001-certified environmental management system. As a result, the planned measures are derived from the environmental management system and aim to continuously improve the environmental performance of SALESIANER and, above all, to fulfil legal obligations at all times.

# 5 Water and marine resources (ESRS E3)



## 5.1 Materiality

## 5.2 Status

## 5.3 Next Steps

### 5.1 Materiality

*Impacts, risks and opportunities [ESRS 2 IRO-1]*

In industrial laundries such as SALESIANER, water consumption is naturally high - due to the large quantities of textiles that are washed every day (around 600 tonnes per day). Water also plays a crucial role along the entire value chain, particularly in textile production, and is one of the most intensively utilised resources.

**Inside-out:** Despite the reuse of water through water recycling, the impact of the SALESIANER Group on water resources remains significant. Fresh water consumption in the reporting period totalled around 1.4 million m<sup>3</sup>. In the supply chain, cotton cultivation is also known for its high water consumption. Depen-

ding on the source, this can range from 1,200 to 11,000 litres per kilogram. Regardless of actual consumption: with an indirect procurement volume of around 1,428 tonnes of cotton (for textiles with 100% cotton content and blended textiles) in the 2024/2025 financial year, indirect water consumption in connection with our business model is also significant. However, the extraction and utilisation of marine resources is not material for SALESIANER, as this is not part of the company's business activities.



The SALESIANER Group does not have any sites near the sea and does not use any algae derivatives in its textiles, for example.

**Outside-in:** In the long term, water stress can lead to significant risks for SALESIANER or individual Group locations (see section 3 Climate change).

| Water and marine resources                     | Assessment of impact significance (0-5) | Assessment of financial impact (0-5)     |
|------------------------------------------------|-----------------------------------------|------------------------------------------|
| Materiality threshold                          | ≥ 3.00                                  | ≥ 3.00                                   |
| Water consumption and withdrawal               | 4.33 (high)                             | 2.55 (up to €1 million EBIT impact p.a.) |
| Drainage of water                              | 3.33 (medium)                           | 1.80 (up to €200,000 EBIT impact p.a.)   |
| Discharge of water into the oceans             | 3.66 (medium)                           | 0.00 (up to €10,000 EBIT effect p.a.)    |
| Extraction and utilisation of marine resources | 0.00 (none)                             | 0.00 (up to €10,000 EBIT effect p.a.)    |



| Water consumption   Water withdrawal |                                                                                                                                                                                          |                  |                          |                             |                                                                                                                                                                                                                                            |
|--------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------------------|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential                            | Description                                                                                                                                                                              | actual/potential | Value chain              | Time horizon                | Measures                                                                                                                                                                                                                                   |
| Impacts                              | Negative: Large quantities of water are required both in textile production and for washing textiles. This can contribute to water scarcity, soil salinisation and damage to ecosystems. | actual           | upstream, own activities | short, medium and long term | <b>Supply chain:</b><br>Supplier commitment to a code of ethics and conduct<br><br>Environmental management certifications such as ISO 14001 or EMAS<br><br>Ad hoc audits<br><br><b>Own activities:</b><br>ISO 14001<br><br>Water recovery |
| Risks                                | of water and limiting potential water consumption due to water stress in individual regions or at individual locations                                                                   | potential        | own activities           | long-term                   | Monitoring of location-related physical climate risks and (environmental) policy developments                                                                                                                                              |
| Opportunities                        | ---                                                                                                                                                                                      | ---              | ---                      | ---                         | ---                                                                                                                                                                                                                                        |

| Drainage of water |                                                                                                                                                                                                                                                                                                               |                  |                          |                             |                                                                                                                                                                                                                                                                                        |
|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------------------|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential         | Description                                                                                                                                                                                                                                                                                                   | actual/potential | Value chain              | Time horizon                | Measures                                                                                                                                                                                                                                                                               |
| Impacts           | Negative: The discharge of wastewater in countries that have no or inadequate wastewater systems can have a negative impact on the environment (e.g. water quality, risk to living organisms, food resources, etc.) through direct discharge or leakage during indirect discharge (inadequate infrastructure) | actual           | upstream, own activities | short, medium and long term | <b>Supply chain:</b><br>Supplier commitment to code of ethics and conduct<br><br>Environmental management certifications such as ISO 14001 or EMAS<br><br>Event-related audits<br><br><b>Own activities:</b><br>ISO 14001<br><br>Indirect discharge and regular wastewater inspections |
| Risks             | Stricter requirements, e.g. with regard to microplastics and associated fee increases                                                                                                                                                                                                                         | potential        | own activities           | long term                   | Monitoring (environmental) policy developments                                                                                                                                                                                                                                         |
| Opportunities     | ---                                                                                                                                                                                                                                                                                                           | ---              | ---                      | ---                         | ---                                                                                                                                                                                                                                                                                    |

| Discharge of water into oceans |                                                                                                                                                                                                                                                               |                  |             |                             |                                                                                                                                                                                |
|--------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential                      | Description                                                                                                                                                                                                                                                   | actual/potential | Value chain | Time horizon                | Measures                                                                                                                                                                       |
| Impacts                        | Negative: Textile production sometimes involves the use of toxic chemicals, which may enter local waterways and ultimately the oceans unfiltered. This can have serious impacts on the environment and human health, for example, through food intake (fish). | actual           | upstream    | short, medium and long term | <b>Supply chain:</b><br>Supplier commitment to code of ethics and conduct<br><br>Environmental management certifications such as ISO 14001 or EMAS<br><br>Event-related audits |
| Risks                          | ---                                                                                                                                                                                                                                                           | ---              | ---         | ---                         | ---                                                                                                                                                                            |
| Opportunities                  | ---                                                                                                                                                                                                                                                           | ---              | ---         | ---                         | ---                                                                                                                                                                            |

Financial effects [E3-5]

In the area of water and marine resources, we did not identify any significant risks or opportunities in the materiality analysis, with the exception of

water stress. However, this risk is already addressed and quantitatively considered in Section 2, Climate Change.

5.2 Status

Management of impacts, risks and opportunities [E3-1]

**Organization and responsibility:** Within the SALESIANER Group, the respective operations and management are responsible for the resource-efficient use of water. They are primarily supported in this by the Technology Management departments (conception, planning, and implementation of the technical setup of the operations) and Integrated Management Systems (IMS) within the framework of

the environmental management system.

**IRO-Management:** All companies in the SALESIANER Group have an environmental management system certified according to ISO 14001, which also includes the legally compliant handling of water both during consumption/withdrawal and during its discharge.

Key figures [E3-4]

| Water consumption<br>[m³]                        | FY 23/24      | FY 24/25      | Δ in % |
|--------------------------------------------------|---------------|---------------|--------|
| Total                                            | 1,318,583     | 1,353,349     | + 3%   |
| of which in areas with water risks <sup>17</sup> | 106,105 (8%)  | 120,361 (9%)  | + 13%  |
| of which is recovered and reused                 | not collected | 964,452 (71%) | ---    |
| of which stored                                  | 0             | 0             | +/- 0% |
| Water intensity [m³/kg]                          | 0.00886       | 0.00882       | - 0.5% |
| Water intensity [m³/€]                           | 0.0044        | 0.0043        | - 4%   |
| Water intensity [l/kg]                           | 8.86          | 8.82          | - 0.5% |

Concepts and implemented measures [E3-1, E3-2]

**Concepts:** Each SALESIANER Group location has a company-specific water and wastewater management concept, which is subject to the environmental management system according to ISO 14001. These concepts are continuously reviewed and updated for their legal compliance and their ability to achieve the SALESIANER Group's environmental goals.

**Measures implemented:** Given the importance of water as a resource for the provision of our services and for our sustainability performance, the SALESIANER Group has implemented a number of measures in the 2024/2025 fiscal year to further optimize water consumption. These include:

▀ **Investments in modern technologies:** Older washing machines often use more water than more modern appliances. Therefore, we invested in modern machines with low-water technologies during the reporting period – as we did in Hungary, for example – to continuously reduce our water consumption.

▀ **Optimization of washing and drying processes:**

We have also improved our washing and drying processes across the Group. For example, we wash textiles with similar washing requirements together – where permitted by law and customer requirements – to reduce water consumption.

▀ **Water recycling / heat recovery systems:**

The reuse of water used in the cleaning of our textiles also makes a significant contribution to reducing our water consumption. For example, we use special recycling systems. These systems collect wastewater from our laundries and pass it through a filter system that removes dirt particles. The purified water can then be reused subject to regulatory requirements and thorough quality controls (e.g., for freedom from pollutants and bacteria). Similar systems were implemented in Romania during the reporting period, for example. In Hungary, the water is reused for cleaning mats.

<sup>17</sup> Brasov and Bucharest (RO) locations according to physical climate risks (see section 3 Climate change).

5.3 Next steps

Objectives and planned measures [E3-2, E3-3]

**Goals:** To further reduce our water footprint, we have set ourselves ambitious targets for our average water consumption in the SALESIANER Group.

| Water consumption      | FY 24/25 | Goal FY 30/31 | Goal FY 35/36 | Goal FY 40/41 |
|------------------------|----------|---------------|---------------|---------------|
| Water intensity [l/kg] | 8.82     | 6.80          | 5.90          | 5.00          |

**Planned measures:** As water is one of the key resources for SALESIANER, we are already operating at a very high level and have a high degree of maturity in terms of optimising our water consumption and reducing or optimally treating our waste water. Nevertheless, we are constantly evaluating innovative methods and opportunities to become even better in this area. These include, for example

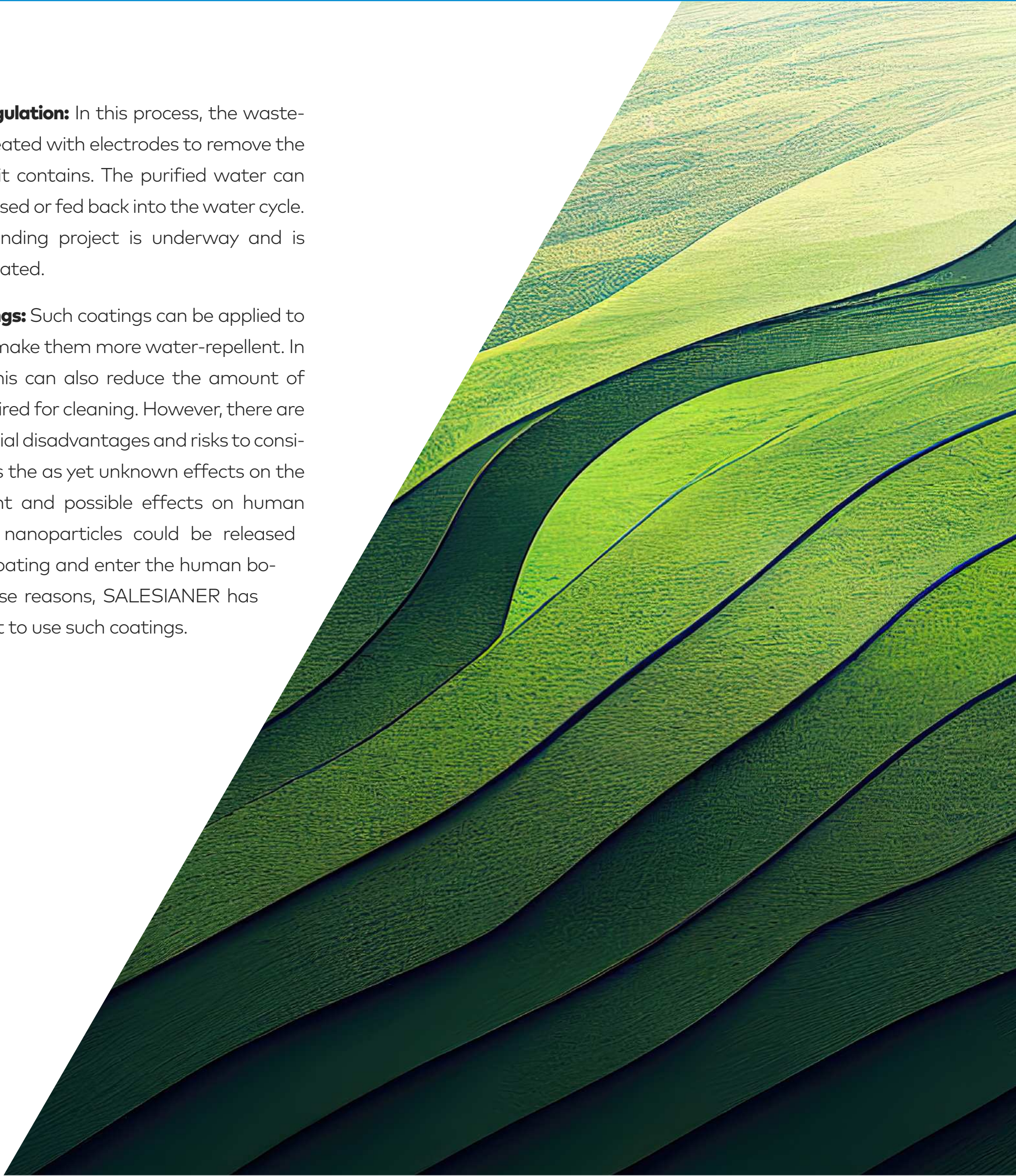
▀ **Rainwater utilisation:** The use of rainwater can be a sustainable method in the context of an industrial laundry under certain ecological and economic conditions (e.g. freedom from pollutants and costs for the necessary rainwater treatment systems). In addition to being used

for cleaning laundry, rainwater can also be used in washrooms. This is being evaluated at our site in Zagreb.

▀ **Reverse osmosis systems:** Here, water is passed through a semi-permeable membrane, which removes dissolved minerals, salts and other impurities from the water. This process can also be used to purify highly contaminated waste water. Such systems are already in use at our site in Bratislava. And we want to test the extent to which we can also use them in wastewater recycling in combination with superfiltration.

▀ **Electrocoagulation:** In this process, the wastewater is treated with electrodes to remove the pollutants it contains. The purified water can then be reused or fed back into the water cycle. A corresponding project is underway and is being evaluated.

▀ **Nanocoatings:** Such coatings can be applied to textiles to make them more water-repellent. In principle, this can also reduce the amount of water required for cleaning. However, there are also potential disadvantages and risks to consider, such as the as yet unknown effects on the environment and possible effects on human health, as nanoparticles could be released from the coating and enter the human body. For these reasons, SALESIANER has decided not to use such coatings.



# Biodiversity and Ecosystems (ESRS E4)



## 6.1 Materiality

## 6.2 Status

## 6.3 Next Steps

### 6.1 Materiality

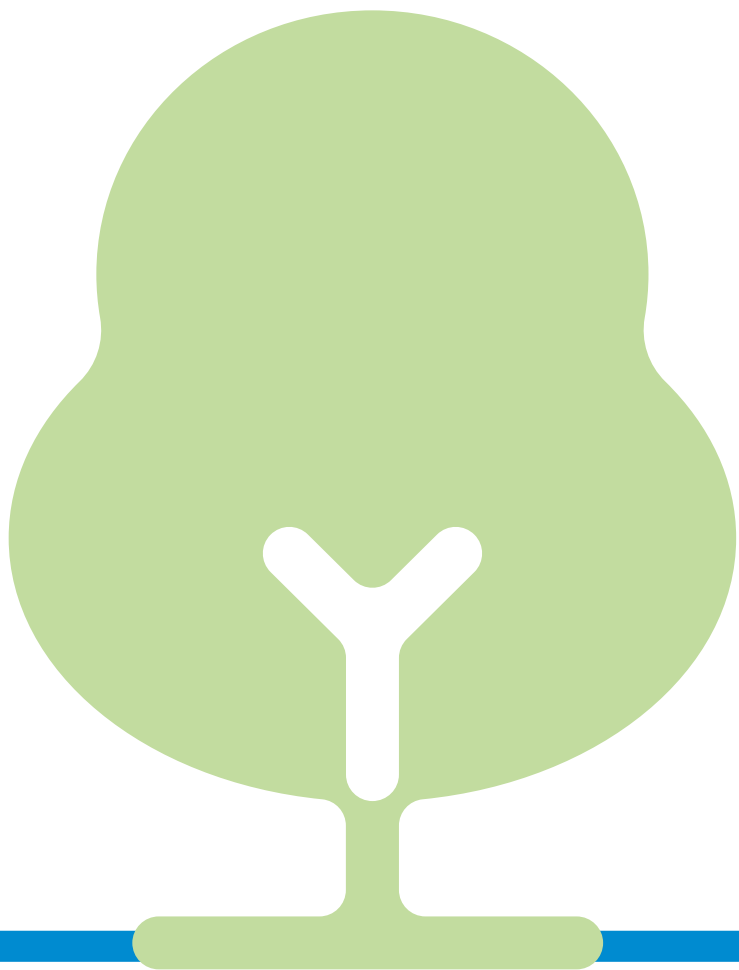
*Impacts, risks and opportunities [ESRS 2 IRO-1, ESRS 2 SBM-3]*

Preserving biodiversity and stable ecosystems is essential for ecological balance and a sustainable future. Habitat changes, biodiversity loss, and the impairment of ecosystem services can be negatively impacted by high energy and resource consumption. SALESIANER also has a responsibility to consider these interrelationships and reflect on its impacts on the environment and nature.

Since the last materiality analysis and a comprehensive review of our entire value chain, the topic of biodiversity and ecosystems has been classified as material.

**Inside-out:** The greenhouse gas emissions generated by SALESIANER's business activities not only negatively contribute to climate change, but can also impact biodiversity and the stability of ecosystems. In addition to greenhouse gases, we also see potentially negative impacts on biodiversity and habitats, particularly along the textile value chain – for example, due to unsustainable cultivation methods and the use of fertilizers and pesticides.

**Outside-in:** The ongoing loss of biodiversity and the degradation of ecosystems can pose substantial long-term financial risks to our business model. Particularly relevant in this context is a potential shortage of cotton due to environmental changes (e.g., water stress), which could lead to price increases or procurement bottlenecks. In such cases, a strategic adjustment of material selection and the increased use of alternative fibers may be necessary.



| Biodiversity and ecosystems                            | Assessment of impact significance (0-5) | Assessment of financial impact (0-5)       |
|--------------------------------------------------------|-----------------------------------------|--------------------------------------------|
| Materiality threshold                                  | ≥ 3.00                                  | ≥ 3.00                                     |
| Climate change                                         | 4.33 (high)                             | 2.55 (up to €1 million EBIT impact p.a.)   |
| Changes in land use, freshwater and marine utilisation | 3.33 (medium)                           | 0.00 (up to €10,000 EBIT effect p.a.)      |
| Direct exploitation                                    | 2.13 (low)                              | 2.55 (up to €1 million EBIT impact p.a.)   |
| Invasive alien species                                 | 2.25 (low)                              | 2.40 (up to €1 million EBIT effect p.a.)   |
| Pollution                                              | 3.33 (medium)                           | 2.55 (up to €1 million EBIT impact p.a.)   |
| Others such as light and noise pollution               | 0.00 (none)                             | 0.00 (up to €10,000 EBIT effect p.a.)      |
| Population size of species                             | 3.33 (medium)                           | 0.00 (up to €10,000 EBIT effect p.a.)      |
| Land degradation                                       | 3.33 (medium)                           | 4.25 (over €2.5 million EBIT impact p.a.)  |
| Desertification                                        | 3.20 (medium)                           | 3.20 (up to €2.5 million EBIT impact p.a.) |
| Soil sealing                                           | 2.33 (low)                              | 0.00 (up to €10,000 EBIT effect p.a.)      |
| Impacts and dependencies of ecosystem services         | 3.33 (mittel)                           | 1.60 (up to €200,000 EBIT impact p.a.)     |

| Climate change |                                                                                                                                                                                                                                                                                                                        |                  |                          |                             |                                                                                                                                                                                                                                                                     |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------------------|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential      | Description of the                                                                                                                                                                                                                                                                                                     | actual/potential | Wertschöpfungskette      | Time horizon                | Maßnahmen                                                                                                                                                                                                                                                           |
| Impacts        | <p>Negative: Climate change can have negative impacts on biodiversity, such as changes in habitats and changes in phenology, and can ultimately lead to a loss of biodiversity and impairment of ecosystem services.</p> <p>SALESIANER influences climate change through its consumption of energy and re-sources.</p> | actual           | upstream, own activities | short, medium and long term | <p><b>Supply chain:</b><br/>Supplier commitment to code of ethics and conduct</p> <p>Environmental management certifications such as ISO 14001 or EMAS</p> <p>Event-related audits</p> <p><b>Own activities:</b><br/>ISO 14001 and 50001</p> <p>Decarbonisation</p> |
| Risks          | ---                                                                                                                                                                                                                                                                                                                    | ---              | ---                      | ---                         | ---                                                                                                                                                                                                                                                                 |
| Opportunities  | ---                                                                                                                                                                                                                                                                                                                    | ---              | ---                      | ---                         | ---                                                                                                                                                                                                                                                                 |

| Land use, freshwater and marine use changes |                                                                                                                                                                                                             |                  |             |                             |                                                                                                                                                          |
|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential                                   | Description                                                                                                                                                                                                 | actual/potential | Value chain | Time horizon                | Measures                                                                                                                                                 |
| Impacts                                     | <p>Negative: Land use changes can lead to the destruction of natural habitats and consequently to a reduction in genetic diversity. Cotton cultivation in particular could lead to changes in land use.</p> | actual           | upstream    | short, medium and long term | <p>Supplier commitment to a code of ethics and conduct</p> <p>Environmental management certifications such as ISO 14001 or EMAS</p> <p>Ad hoc audits</p> |
| Risks                                       | ---                                                                                                                                                                                                         | ---              | ---         | ---                         | ---                                                                                                                                                      |
| Opportunities                               | ---                                                                                                                                                                                                         | ---              | ---         | ---                         | ---                                                                                                                                                      |

| Pollution     |                                                                                                                                                            |                  |             |                             |                                                                                                                                                        |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential     | Description                                                                                                                                                | actual/potential | Value chain | Time horizon                | Measures                                                                                                                                               |
| Impacts       | Negative: Environmental pollution can occur along the value chain, particularly in cotton cultivation, e.g. through the use of fertilisers and pesticides. | actual           | upstream    | short, medium and long term | Supplier commitment to code of ethics and conduct<br><br>Environmental management certifications such as ISO 14001 or EMAS<br><br>Event-related audits |
| Risks         | ---                                                                                                                                                        | ---              | ---         | ---                         | ---                                                                                                                                                    |
| Opportunities | ---                                                                                                                                                        | ---              | ---         | ---                         | ---                                                                                                                                                    |

| Population size of species |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |             |                             |                                                                                                                                                          |
|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential                  | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | actual/potential | Value chain | Time horizon                | Measures                                                                                                                                                 |
| Impacts                    | <p>Negative: Textile production can have a negative impact on the population size of species:</p> <p>Habitat loss: Deforestation for the cultivation of raw materials such as cotton leads to the loss of natural habitats. This can lead to a decline in populations and even the extinction of species.</p> <p>Water pollution: Chemicals and dyes used in textile production often end up in bodies of water and harm the organisms that live there. This impairs water quality and can lead to the death of fish and other aquatic life.</p> <p>Soil degradation: The intensive cultivation of cotton and other fibres can lead to soil erosion and degradation, which destroys the basis of life for many soil organisms.</p> <p>Air pollution: Emissions from textile production contribute to air pollution, which has a negative impact on the health of animals and plants.</p> | actual           | upstream    | short, medium and long term | <p>Supplier commitment to a code of ethics and conduct</p> <p>Environmental management certifications such as ISO 14001 or EMAS</p> <p>Ad hoc audits</p> |
| Risks                      | ---                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | ---              | ---         | ---                         | ---                                                                                                                                                      |
| Opportunities              | ---                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | ---              | ---         | ---                         | ---                                                                                                                                                      |

| Land degradation |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |             |                      |                                                                                                                                                                              |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential        | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | actual/potential | Value chain | Time horizon         | Measures                                                                                                                                                                     |
| Impacts          | <p>Negative: Textile production can have a negative impact on the population size of species:</p> <p>Habitat loss: Deforestation for the cultivation of raw materials such as cotton leads to the loss of natural habitats. This can lead to a decline in populations and even the extinction of species.</p> <p>Water pollution: Chemicals and dyes used in textile production often end up in bodies of water and harm the organisms that live there. This impairs water quality and can lead to the death of fish and other aquatic life.</p> <p>Soil degradation: The intensive cultivation of cotton and other fibres can lead to soil erosion and degradation, which destroys the basis of life for many soil organisms.</p> <p>Air pollution: Emissions from textile production contribute to air pollution, which has a negative impact on the health of animals and plants.</p> | actual           | upstream    | medium and long term | <p>Supplier commitment to code of ethics and conduct</p> <p>Environmental management certifications such as ISO 14001 or EMAS</p> <p>Event-related audits</p>                |
| Risks            | <p>Land degradation can harbour a financial risk for SALESIANER in the value chain in connection with cotton cultivation. Fertile soils are required for cotton production.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | potential        | upstream    | long term            | <p>Annual climate risk monitoring of key cotton-growing regions (e.g., Sindh and Punjab)</p> <p>Stakeholder dialogues</p> <p>Testing of fabrics with cotton alternatives</p> |
| Opportunities    | ---                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | ---              | ---         | ---                  | ---                                                                                                                                                                          |

| Desertification |                                                                                                                                                                                                                                                                  |                  |                          |              |                                                                                                                                                                              |
|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------------------|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential       | Description                                                                                                                                                                                                                                                      | actual/potential | Value chain              | Time horizon | Measures                                                                                                                                                                     |
| Impacts         | <p>Negative: Desertification can have a negative impact on ecosystems, e.g. through loss of biodiversity and water scarcity.</p> <p>The high water requirements of cotton cultivation can contribute to the drying out of soils and thus to desertification.</p> | actual           | upstream                 | long term    | <p>Supplier commitment to code of ethics and conduct</p> <p>Environmental management certifications such as ISO 14001 or EMAS</p> <p>Event-related audits</p>                |
| Risks           | <p>Desertification can pose a financial risk for SALESIANER in the value chain related to cotton cultivation.</p>                                                                                                                                                | potential        | upstream, own activities | long term    | <p>Annual climate risk monitoring of key cotton-growing regions (e.g., Sindh and Punjab)</p> <p>Stakeholder dialogues</p> <p>Testing of fabrics with cotton alternatives</p> |
| Opportunities   | ---                                                                                                                                                                                                                                                              | ---              | ---                      | ---          | ---                                                                                                                                                                          |

| Impacts and dependencies of ecosystem services |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |             |                      |                                                                                                                                                               |
|------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential                                      | Description                                                                                                                                                                                                                                                                                                                                                                                                                                 | actual/potential | Value chain | Time horizon         | Measures                                                                                                                                                      |
| Impacts                                        | <p>Negative: Ecosystem services are essential for many aspects of daily life. Important ecosystem services include water purification, climate regulation, pollination, and soil protection. The failure of ecosystem services can have significant environmental and social consequences (e.g., climate change, food shortages, loss of biodiversity).</p> <p>Impairments can occur particularly in the cotton production value chain.</p> | actual           | upstream    | medium and long term | <p>Supplier commitment to code of ethics and conduct</p> <p>Environmental management certifications such as ISO 14001 or EMAS</p> <p>Event-related audits</p> |
| Risks                                          | ---                                                                                                                                                                                                                                                                                                                                                                                                                                         | ---              | ---         | ---                  | ---                                                                                                                                                           |
| Opportunities                                  | ---                                                                                                                                                                                                                                                                                                                                                                                                                                         | ---              | ---         | ---                  | ---                                                                                                                                                           |

Financial effects [E4-6]

The greatest financial risk in the context of biodiversity loss and ecosystem change is the limited availability of cotton - caused by land degradation and progressive desertification in the cultivation areas. The probability of occurrence of this risk is assessed as medium, but the potential extent of damage is very high, with a potential impact on EBIT of > €2,500,000 per year.

6.2 Status

Management of impacts, risks and opportunities [E4-1, E4-2]

**Organization and responsibility:** The Sustainability Department is responsible for monitoring risks associated with biodiversity and ecosystems in the value chain. It coordinates primarily with Supply Chain Management (SCM), Sales, and After Sales, and reports to the Sustainability Steering Group, the Management Board, and the Supervisory Board.

**IRO-Management:** During the reporting period, SALESIANER used a SAAS solution to identify and assess biodiversity and ecosystem risks both for its locations and in the upstream value chain. For the upstream value chain, we used the two regions of Punjab (India) and Sindh (Pakistan), two of the world's largest cotton-producing areas, from which SALESIANER also indirectly sources cotton or whose cotton is a component of the textiles it purchases. This analysis provided clarity for the first time regarding potential short-, medium-, and long-term financial risks in the value chain. SALESIANER monitors these risks and their development at least annually and is currently working on a strategy to adequately address these risks.

Key figures [E4-5]

The following key figures have been identified regarding ecosystem and biodiversity risks in the supply chain. Their progress is reviewed at least annually.

| Biodiversity and ecosystem risks in the supply chain<br><small>[Period under review: 2024 - 2054]</small> | Punjab (India)                                                       | Sindh (Pakistan)                                                                             |
|-----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
|                                                                                                           |                                                                      |                                                                                              |
| Atmosphere                                                                                                | Air pollution: high<br><small>(283.84 µg/m³)</small>                 | Air pollution: high<br><small>(183.54 µg/m³)</small>                                         |
| Biodiversity                                                                                              | Threatened biodiversity: high<br><small>(129,00)</small>             | Index of integrity of biodiversity: high<br><small>(39,16%)</small>                          |
| Land                                                                                                      | Pollination: very high<br><small>(0.00)</small>                      | Pollination: very high<br><small>(0.00)</small>                                              |
| Soil                                                                                                      | Soil organic carbon: very high<br><small>(22.83 t/ha)</small>        | Soil organic carbon: very high<br><small>(19.74 tonnes/ha)</small>                           |
|                                                                                                           | Pesticide contamination: high<br><small>(3.55)</small>               | Soil erosion: very high<br><small>(200.00 t/ha)</small>                                      |
| Water                                                                                                     | Water stress: very high<br><small>(905.19%)</small>                  | Water stress: very high<br><small>(902.23%)</small>                                          |
|                                                                                                           | Biological oxygen demand: very high<br><small>(5822.45 mg/l)</small> | Biological oxygen demand: very high<br><small>(5944.60 mg/l)</small>                         |
| Sea                                                                                                       | ---                                                                  | Eutrophication potential Coastal areas: very high<br><small>(Chlorophyll a ≥5 mg/m3)</small> |



As an indicator for minimising the impact on biodiversity and ecosystems in the supply chain, SALESIANER uses the following two indicators:

| Protection of biodiversity and ecosystems in the supply chain<br><small>[Key suppliers with procurement volumes ≥ € 20,000 or Ø €100,000 p.a.]</small> | FY 23/24 | FY 24/25 | Δ in%  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|--------|
| Recognition of the SALESIANER Code of Conduct and Ethics for Suppliers or existence of an equivalent voluntary commitment of our own                   | 30%      | 91%      | + 203% |
| Suppliers with environmental certification<br><small>(ISO 14001, EMAS, Grüner Knopf...)</small>                                                        | 21%      | 69%      | + 229% |

#### Concepts and implemented measures [E4-3]

To reduce impacts on biodiversity and ecosystems, SALESIANER requires its suppliers to commit to its Code of Conduct and Ethics or to have an equivalent self-commitment in the form of a Code of Conduct or corresponding (environmental) guidelines. Furthermore, the existence of corporate environmental management systems, evidenced by certifications such as ISO 14001 or EMAS (Eco-Management and Audit Scheme), is reviewed.

With regard to the financial risks associated with biodiversity and ecosystems – especially with regard to the future availability and quality of cotton – SALESIANER has not yet implemented any concepts or measures derived from them. The repor-

ting year primarily served to identify and assess these risks and to raise awareness among the responsible departments and divisions within the SALESIANER Group. For example, the management was informed, particularly about the medium-to long-term risks in the upstream value chain related to the availability of cotton, as were the relevant central departments during the Sustainability Steering Group meetings, and the management of the national subsidiaries during the International Meeting in Oradea in October 2024. Initial trials with alternative materials (e.g., castor oil) were initiated. And some textiles from a major Austrian customer were converted from 100% cotton to an 82% cotton/18% polyester composition to gain initial experience.

6.3 Next steps

Objectives and planned measures Concepts [E4-3, E4-4]

**Goals:** Currently, there are no quantitative targets for reducing the financial risks associated with cotton (outside-in perspective). However, in order to adequately manage the impacts (inside-

out perspective) in the upstream value chain and with our suppliers, we have set the following targets:

| Protecting biodiversity and ecosystems in the supply chain<br><small>[Key suppliers with procurement volume ≥ €20.000 bzw. Ø €100.000 p.a.]</small> | FY 24/25 | Goal FY 25/26 | Goal FY 30/31 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------------|---------------|
| Recognition of the SALESIANER Code of Conduct and Ethics for Suppliers or existence of an equivalent self-commitment                                | 91%      | 100%          |               |
| Suppliers with environmental certification<br><small>(ISO 14001, EMAS, Grüner Knopf...)</small>                                                     | 69%      | ---           | 100%          |

**Planned measures:** For the next financial year, we plan to enter into dialogue with our key suppliers, particularly in the cotton-intensive flat linen and terry towelling product categories, in order to further assess the risks and derive options for action. On the other hand, we will also talk to competitors, suppliers and partners within the European Textile Services Association (ETSA) about the potential risks of a shortage in the availability of cotton and identify in-

dustry-wide solutions. Based on the findings, we will develop a Group-wide strategy with targets, resources and measures.



# 7 Resource use and circular economy (ESRS E5)



## 7.1 Materiality

## 7.2 Status

## 7.3 Next Steps

### 7.1 Materiality

*Impacts, risks and opportunities [ESRS 2 IRO-1]*

SALESIANER was one of the pioneers of the sharing and circular economy in the rental textiles industry 50 years ago with the introduction of rental textiles. By renting out textiles in a highly specialised system, we enable optimal reuse and thus contribute to reducing the consumption of various resources (especially energy, water, chemicals and raw materials for textile production).

**Inside-out:** As one of the largest rental textiles suppliers in Europe, SALESIANER has a significant consumption of re-

sources, particularly in connection with textiles, energy, water and detergents/chemicals. This consumption of resources can contribute to a shortage of raw materials and ultimately lead to bottlenecks.

However, thanks to our circular business model, we ensure that resources remain in the cycle for as long as possible, allowing us to make a positive contribution to the sustainable use of resources. In the area of waste, we focus on prevention, reuse and recycling.



We see a potential risk to people and the environment in connection with waste, particularly in our textile supply chain, as waste standards there (especially in India, Pakistan and Asia) sometimes do not reach the high European level.

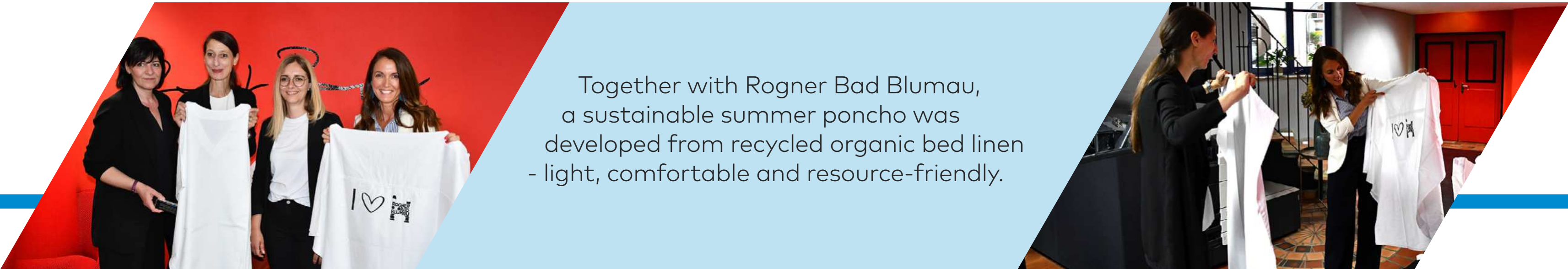
**Outside-in:** Regulatory requirements relating to resource use and the circular economy in particular can pose challenges and financial risks for SALESIANER. This is particularly relevant in the case of textiles and the specifications and requirements arising from the Euro-

pean Ecodesign for Sustainability Products Regulation (ESPR), for example with regard to the minimum proportion of recycled fibres or extended producer responsibility (EPR). Nevertheless, as one of the leading rental textile companies in Europe, we also see opportunities, for example through increased demand for our services and in eco-modulation systems.

| Resource use and circular economy                         | Assessment of impact significance (0-5) | Financial materiality assessment (0-5)     |
|-----------------------------------------------------------|-----------------------------------------|--------------------------------------------|
| Materiality threshold                                     | ≥ 3.00                                  | ≥ 3.00                                     |
| <b>Resource inflows including resource utilisation</b>    | 3.33 (medium)                           | 3.40 (up to €2.5 million EBIT impact p.a.) |
| <b>Resource outflows related to products and services</b> | 3.50 (medium)                           | 3.60 (up to €2.5 million EBIT impact p.a.) |
| <b>Waste</b>                                              | 3.33 (medium)                           | 3.40 (up to €2.5 million EBIT impact p.a.) |

| Resource inflows including resource use |                                                                                                                                                                                                                                                                                                                                                                                                    |                  |                |                             |                                                                                                                                                                            |
|-----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|----------------|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential                               | Description                                                                                                                                                                                                                                                                                                                                                                                        | actual/potential | Value chain    | Time horizon                | Measures                                                                                                                                                                   |
| Impacts                                 | <p>Negative: Impact on the circular economy and recycling in the textile sector for mixed fabrics (especially workwear, sterile services and mats).</p> <p>Textiles with mixed fabrics have an indirect negative impact on the circular economy. As it is more difficult to separate and process mixed materials, recycling costs increase, resulting in lower recycling rates and more waste.</p> | actual           | upstream       | short, medium and long term | <p>Co-operation with suppliers regarding ecodesign and performance of tests</p> <p>Support for research projects (e.g. ReSTex) and recycling companies such as CIBUTEX</p> |
| Risks                                   | Mandatory requirements regarding recycled content in conjunction with higher purchase prices for recycled textiles                                                                                                                                                                                                                                                                                 | potential        | own activities | long term                   | Ongoing legal monitoring                                                                                                                                                   |
| Opportunities                           | ---                                                                                                                                                                                                                                                                                                                                                                                                | ---              | ---            | ---                         | ---                                                                                                                                                                        |

| Resource outflows related to products and services |                                                                                                                                                                                                                                                                                                                                                                      |                  |                              |                             |                                                                                                                                                                                                                                                                                 |
|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------------------|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential                                          | Description                                                                                                                                                                                                                                                                                                                                                          | actual/potential | Value chain                  | Time horizon                | Measures                                                                                                                                                                                                                                                                        |
| Impacts                                            | Positive: Circularity has a positive impact on the environment and the economy by conserving resources, reducing pollution, and cutting waste. SALESIANER processes the textiles it purchases in a laundry cycle. A large portion of the used textiles is also reused or recycled. SALESIANER also uses some textiles and packaging materials with recycled content. | actual           | own activities<br>downstream | short, medium and long term | <b>Own activities:</b><br>Gentle washing<br><br>Sewing shops for repairs<br><br>Inspections before textiles are discarded<br><br>Preparation for reuse and re-cycling / pre-sorting<br><br><b>Downstream:</b><br>Customer awareness<br><br>Penalties, e.g., for laundry mi-suse |
| Risks                                              | Mandatory requirements regarding recycled content in conjunction with higher purchase prices for recycled textiles                                                                                                                                                                                                                                                   | potential        | own activities               | medium and long term        | Ongoing legal monitoring                                                                                                                                                                                                                                                        |
| Opportunities                                      | Increased demand for rental textiles                                                                                                                                                                                                                                                                                                                                 | potential        | own activities               | medium and long term        | Sales, after-sales and marketing activities                                                                                                                                                                                                                                     |



Together with Rogner Bad Blumau, a sustainable summer poncho was developed from recycled organic bed linen - light, comfortable and resource-friendly.

| Waste         |                                                                                                                    |                  |                            |                             |                                                                                                                                                                                                                                                                                                                                                                                                    |
|---------------|--------------------------------------------------------------------------------------------------------------------|------------------|----------------------------|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential     | Description                                                                                                        | actual/potential | Value chain                | Time horizon                | Measures                                                                                                                                                                                                                                                                                                                                                                                           |
| Impacts       | Negative: Production waste has a negative impact on the environment if the waste is not disposed of properly.      | actual           | upstream<br>own activities | kurz-, medium and long term | <b>Upstream:</b><br>Supplier commitment to a code of ethics and conduct<br><br>Environmental management certifications such as ISO 14001 or EMAS<br><br>Ad hoc audits<br><br><b>Own activities:</b><br>ISO 14001<br><br>Waste officer<br><br><b>Downstream:</b><br>Return of textiles as part of the rental textile service<br><br>Customer sensitisation<br><br>Penalties e.g. for laundry misuse |
| Risks         | Mandatory requirements regarding recycled content in conjunction with higher purchase prices for recycled textiles | potential        | own activities             | medium and long term        | Ongoing legal monitoring                                                                                                                                                                                                                                                                                                                                                                           |
| Opportunities | Increased demand for rental textiles                                                                               | potential        | own activities             | medium and long term        | Sales, after-sales and marketing activities                                                                                                                                                                                                                                                                                                                                                        |

## Financial effects [E5-6]

The highest financial risk for the SALESIANER Group was identified as part of the materiality analysis regarding resource outflows in connection with extended producer responsibility and the Ecodesign Regulation.

The risk is classified as highly probable and its extent as high with an EBIT impact of up to €2.5 million per year.

## 7.2 Status

## Management of impacts, risks and opportunities [E5-1]

### Organisation and responsibility:

While all SALESIANER employees are responsible for the careful use of resources, there is a particular responsibility in the following areas due to their impact:

- ▀ **Sales and after sales:** Convince new and existing customers of rental textiles and sustainable products
- ▀ **Supply Chain Management (SCM):** Procures sustainable products from reliable suppliers
- ▀ **Companies:** Use resources carefully, e.g. as part of the established environmental management system (ISO 14001) / waste management officer

▀ **Integrated management systems (IMS):** also supports the entire SALESIANER Group in environmental management

▀ **Sustainability:** Provides information on sustainability requirements, proposes measures and supports implementation projects

**IRO management:** SALESIANER has developed a comprehensive management concept based on the sustainable procurement of materials and the reduction of waste and resource consumption. The concept includes the following key measures:

▀ **Purchasing:** We are committed to the responsible procurement of materials and raw materials that are both environmentally and socially sustainable. In our procurement, we therefore favour raw materials and materials that are as environmentally friendly and durable as possible, taking into account acquisition costs, total costs of ownership (TCO) and competitiveness considerations. This is anchored in guideline PA 7.51\_01 (Strategic Purchasing).

▀ **Raising awareness:** With this in mind, we regularly sensitise our employees in Sales and After-Sales as well as in Purchasing to environmentally friendly procurement practices and our employees in the factories and also customers to the responsible use of materials. We also work closely with our suppliers to ensure that they meet our standards in terms of environmental and social responsibility and that we work with them to achieve our goal of reducing our environmental footprint. We are also committed to informing our existing and new customers about our sustainability goals and measures and involving them in our endeavours - for example by providing appropriate product training and offering alternative, more sustainable products and product variants as well as services.

▀ **Monitoring:** We regularly measure and monitor our ecological impact in the three main impact categories of textiles, detergents and packaging in order to assess our sustainability performance, measure our target achievement and identify any potential for improvement at an early stage. We currently use various key figures and are endeavouring to develop and monitor further meaningful key figures in light of regulatory and customer requirements.

The problem of waste also poses a challenge for industrial laundries such as SALESIANER. The handling, cleaning and packaging of textiles generates various types of waste that can have a negative impact on the environment. With this in mind, SALESIANER is actively committed to sustainable waste management in order to minimise environmental pollution and conserve resources.

All SALESIANER Group sites are certified in accordance with the ISO 14001 standard. In doing so, SALESIANER is guided by the principles of the environmental management system and is committed to the continuous improvement of its waste management processes.

The overarching management concept defined by the ISO standard sets out the requirements and measures that we take in the area of waste. These primarily include regular waste analysis, the introduction of waste prevention measures and waste

separation systems as well as the ongoing optimisation of waste disposal.

Another important point is the reuse and recycling of our discarded textiles.

During the reporting period, the SALESIANER Group collected a total of approximately 2,423 tons of textiles and packaging materials. These two categories have been identified as essential resource inputs because they are crucial to our business.

A large portion of the materials used consists of organic materials such as cotton or cellulose. The percentage of these organic materials is approximately 66%, and several certifications, such as **Better Cotton Initiative (BCI)**, **Cotton made in Africa (CmiA)**, **Fairtrade**, **Global Organic Cotton Standard (GOTS)** or **Organic Cotton Standard (OCS)**.

| FY 24/25                                |                  |                  |                               |              |                             |                  |
|-----------------------------------------|------------------|------------------|-------------------------------|--------------|-----------------------------|------------------|
| Material category<br>(kg und%, rounded) | Total weight     |                  | of which biological materials |              | of which recycled materials |                  |
| <b>Textiles*</b>                        | <b>2,181,712</b> | <b>(100%)</b>    | <b>1,444,586</b>              | <b>(66%)</b> | <b>15,350</b>               | <b>(1%)</b>      |
| Cotton                                  | 1,428,404        | (66%)            | 1,428,404                     |              | 0                           |                  |
| Cellulose                               | 16,875           | (< 1%)           | 16,875                        |              | 0                           |                  |
| Polyester                               | 654,257          | (30%)            | 16                            |              | 15,350                      |                  |
| Other materials                         | 83,176           | (4%)             | 0                             |              | 0                           |                  |
| <b>Floor mats</b>                       | <b>93,057</b>    | <b>(100%)</b>    | <b>0</b>                      | <b>(0%)</b>  | <b>223</b>                  | <b>(&lt; 1%)</b> |
| Rubber and nylon/polyamide              |                  |                  |                               |              |                             |                  |
| <b>Packaging material*</b>              | <b>241,697</b>   | <b>(100%)</b>    | <b>119,120</b>                | <b>(49%)</b> | <b>0</b>                    |                  |
| Packaging: paper                        | 119,120          | (49%)            | 119,120                       |              | 0                           |                  |
| Packaging: plastics                     | 114,700          | (47%)            | 0                             |              | 0                           |                  |
| Packaging: iron                         | 7,878            | (3%)             | 0                             |              | 0                           |                  |
| <b>Packaging intensity [g/kg]</b>       | <b>1,58</b>      | (FY 23/24: 1.57) |                               |              |                             | ---              |

**\* Note:** In the 2024/2025 fiscal year, we began centralizing the recording of all fabric compositions in our textile-specific Enterprise Resource Planning (ERP) system, Advantex. At the time of report creation, this recording had not yet been fully completed across thousands of items. Therefore, the values presented above reflect the status available as of March 31, 2025.

**• Note:** Figures for packaging materials were only available for Austria during the reporting period. In order to provide comprehensive information for the SALESIANER Group, the Austrian figures were extrapolated for the SALESIANER Group.



SALESIANER also uses recycled and reused materials. The mass of these materials in the textile sector amounts to around 15 tonnes for the reporting period and, according to the data currently stored in our ERP system, accounts for around 1% of the total textile materials procured.

Resource outflows

SALESIANER has thousands of items in its product range and in circulation. Therefore, we provide an overview of selected products below, including their average lifespan (measured in wash cycles), the average number of repairs during use, and their recycling potential at the end of their lifespan.

| Resource outflows FY 24/25                    |                                                                                |                               |                              |
|-----------------------------------------------|--------------------------------------------------------------------------------|-------------------------------|------------------------------|
| Product category                              | Average service life*<br>[Number of wash cycles   Number of circulation weeks] | Average repairs<br>[Quantity] | Recyclable content<br>[in %] |
| Terry cloth<br>(number of wash cycles)        | 95 wash cycles                                                                 | 0                             | 100%                         |
| Tea towels<br>(cotton)                        | 30 wash cycles                                                                 | 0                             | 100%                         |
| Blanket covers<br>(cotton-polyester)          | 81 wash cycles                                                                 | 0                             | 100%                         |
| Incontinence pads<br>(laminated mixed fabric) | 39 wash cycles                                                                 | 0                             | 0%                           |
| Trousers<br>(Baumwolle-Polyester)             | 21 wash cycles<br>118 circulation weeks                                        | < 1                           | 100%                         |
| Dungarees<br>(cotton-polyester)               | 20 wash cycles<br>177 circulation weeks                                        | < 1                           | 100%                         |
| Polo shirts<br>(cotton-polyester)             | 24 wash cycles<br>150 circulation weeks                                        | < 1                           | 100%                         |

**\* Note:** The value given here refers to an exemplary reference product in the product category. With regard to clothing, it should be emphasized that clothing can also be washed by/at the customer, so the number of wash cycles and cycle weeks do not necessarily reflect the actual service life.

A central component of our sustainability strategy is the responsible use of packaging materials. The majority of our textiles are transported and stored in reusable packaging, such as sturdy laundry bags. This systematically reduces the use of disposable materials and makes an important contribution to waste preven-

tion. For sterile items, the use of disposable packaging is necessary for hygiene reasons. Here, we use special plastic films that are 100% recyclable. This ensures that environmental aspects are taken into account as best as possible in these areas as well.

Waste

The key figures on waste refer to the calendar year, as we receive the data annually from the waste disposal companies per calendar year (CY).

| Waste<br>[t, rounded, Period 01/01/2024 – 12/31/2024]             | FY 23/24       | FY 24/25       | Δ in %<br>(rounded) |
|-------------------------------------------------------------------|----------------|----------------|---------------------|
| Total waste                                                       | 3,035.36       | 2,883.26       | - 5%                |
| Total waste (not for disposal)                                    | 1,854.32       | 1,685.37       | - 9%                |
| Hazardous waste                                                   | 5.14           | 8.09           | + 57%               |
| Preparation for reuse                                             | ---            | ---            | ---                 |
| Recycling                                                         | 5.14           | 8.09           | + 57%               |
| Other utilisation processes                                       | ---            | ---            | ---                 |
| Non-hazardous waste                                               | 1,849.18       | 1,677.29       | + 9%                |
| Preparation for reuse                                             | ---            | 59.52          | + 100%              |
| Recycling                                                         | 1,849.18       | 1,617.77       | - 13%               |
| Other utilisation processes                                       | ---            | ---            | ---                 |
| Total waste (for disposal)                                        | 1,181.15       | 1,197.88       | + 1%                |
| Hazardous waste                                                   | 59.68          | 78.06          | + 31%               |
| Hazardous waste incineration                                      | 59.68          | 78.06          | + 31%               |
| Hazardous waste landfill                                          | ---            | ---            | ---                 |
| Other removal options                                             | ---            | ---            | ---                 |
| Non-hazardous waste                                               | 1,121.47       | 1,119.82       | - 0%                |
| Combustion                                                        | 1,121.47       | 1,119.82       | - 0%                |
| Landfilling                                                       | ---            | ---            | ---                 |
| Other disposal methods                                            | ---            | ---            | ---                 |
| Total amount of non-recycled waste (%)                            | 1,181.15 (39%) | 1,197.88 (42%) | + 1%                |
| Total amount of hazardous waste (%)                               | 64.82 (2%)     | 78.06 (3%)     | + 20%               |
| Residual waste intensity [g/kg] (own KPI)                         | 7.1            | 7.3            | + 3%                |
| Reuse/recycling rate of used textiles [%] (own KPI) <sup>18</sup> | 55%            | 75%            | + 36%               |

<sup>18</sup> Reuse = Internal reuse, handing out to employees, donations | Recycling = Closed- and open-loop recycling (fibre-to-fibre, insulation boards, cleaning cloths...)

### Concepts and implemented measures [E5-1, E5-2]

As textiles are one of the main pillars of our business model, the SALESIANER Group has the following approach in addition to the established environmental management system:

#### Used textiles

##### Monomaterials (cotton or polyester):

Piloting of closed-loop recycling projects together with customers and subsequent scaling up

##### Mixed fabrics (polycotton and other fabric compositions):

Support of research projects as well as selected open- and closed-loop pilot projects with or without customer reference

Against this background, the following measures, among others, were implemented or were in the process of being implemented during the reporting period:

- ▀ Intensifying cooperation with manufacturers of cleaning wipes
- ▀ Further processing of discarded textiles into insulation boards
- ▀ Production of a yarn from discarded clothing together with other companies
- ▀ Production of towels with recycled content from discarded towels
- ▀ Production of polo shirts for our truck drivers from discarded surgical clothing
- ▀ Production of summer ponchos for a customer from discarded flat linen

^ This is Sonja, who is responsible for checking the textiles discarded during the cleaning process at our Vienna site. Thanks in part to her, the volume of used textiles in Vienna has been reduced by around 70 %.

◀ Together with leading Austrian companies such as Austrian Airlines, ÖBB and POST, SALESIANER recycles discarded workwear.



## 7.3 Next steps

### Targets and planned measures [E5-2, E5-3]

**Goals:** The SALESIANER Group strives to continue reducing its negative impacts on resource use and expanding its positive impacts on the circular eco-

nomy. To this end, it has the following objectives:

| Resource utilisation and circular economy               | FY 24/25 | Goal FY 30/31 | Goal FY 35/36 | Goal FY 40/41 |
|---------------------------------------------------------|----------|---------------|---------------|---------------|
| Residual waste intensity [g/kg]                         | 7.30     | 2.50          | 2.25          | 2.00          |
| Packaging intensity [g/kg]                              | 1.58     | 1.20          | 1.15          | 1.00          |
| Reuse/recycling rate of used textiles [%] <sup>19</sup> | 75%      | 80%           | 85%           | 90%           |

We are also considering incorporating sustainability targets regarding the purchase of textiles with a higher organic and/or recycled content. However, at the end of the reporting period, these considerations and decisions had not yet been completed.

**Planned measures:** Since our customers play a crucial role in resource utilization and the circular economy, we will increase their awareness of more sustainable product alternatives, the careful handling of textiles, and various recycling options at the end of their life cycle. We plan

to develop positive incentive systems to encourage purchasing decisions for more sustainable textiles, for example, in the form of environmental and climate protection projects that SALESIANER supports together with its customers through the choice of sustainable textiles. We also want to explore the possibilities of jointly shouldering the additional costs of textile recycling with customers even before the implementation of extended producer responsibility.

In addition, we will continue to emphasize recycling and design and implement projects in all our product categories – from flat linen to clothing to our surgical sets. For example, adding another supplier for our matting service will open up new opportunities for closed-loop and open-loop recycling of discarded standard and logo mats at the end of their service life. Furthermore, we will test whether cleaning cloths made from our used textiles can be rented to customers at competitive prices and in the quality required for our rental textile service. Last but not least, we plan to launch a workwear recycling project together

with competitors and manufacturers who are members of the European Textile Services Association (ETSA). We are convinced that only the combined forces of all stakeholders can lead to a functioning and economically viable circular economy in our industry.

Furthermore, the SALESIANER internal marketplace will be further promoted and expanded to other business areas (especially workwear). In addition, the successful concept of final testing of discarded textiles will be gradually transferred to all locations.

<sup>19</sup> Die Quote beinhaltet Textilien, die Reuse- bzw. Recyclingfähig sind. Textilien, die dieses Kriterien nicht erfüllen (wie z.B. derzeit Inkontinenzunterlagen), fließen in die Berechnung nicht mit ein.

# 8 Own workforce (ESRS S1)



## 8.1 Materiality

## 8.2 Status

## 8.3 Next steps

### 8.1 Materiality

*Impacts, risks and opportunities [ESRS 2 SBM-2, ESRS 2 SBM-3]*

The approximately 3,500 employees are the heart of SALESIANER. They are crucial to our shared success. Their diverse perspectives and experiences foster innovation and create a strong, dynamic work culture that drives us forward as a company, as an employer, and as a community.

**Inside-out:** As an employer, SALESIANER has a positive impact on its workforce in numerous areas, including fair pay, social dialogue, and work-life balance. The company also offers extensive training and continuing education opportunities. Diversity is actively promoted, and any form of discrimination is strictly prohibited. As an employer, we see

potential for improvement in the areas of health and safety.

#### **Outside-out:**

▀ Opportunities: Perceived good work-life balance and thus lower staff turnover; training for greater employee satisfaction and improved performance

▀ Risks: lack of health protection can lead to accidents at work and loss of reputation, compensation payments for not achieving inclusion quotas

Interests and positions of the stakeholders:

SALESIANER consistently adheres to all national and European labour law regulations, thereby ensuring that its employees are paid fairly and on time. In addition, the company attaches great importance to an employee-orientated corporate culture as part of an annual employee survey: This gives all

employees the opportunity to contribute their opinions, experiences as well as specific suggestions and requests for change. This ensures that their perspectives are taken seriously and actively incorporated into the company's internal improvement processes.

| Own workforce                                                                                                               | Assessment of impact significance (0-5) | Evaluation of financial Materiality (0-5)   |
|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|---------------------------------------------|
| Materiality threshold                                                                                                       | ≥ 3.00                                  | ≥ 3.00                                      |
| Secure employment                                                                                                           | 2.00 (low)                              | 2.10 (up to €1.0 million EBIT impact p.a.)  |
| Working hours                                                                                                               | 2.33 (low)                              | 2.80 (up to € 2.5 million EBIT impact p.a.) |
| Adequate remuneration                                                                                                       | 3.00 (medium)                           | 2.80 (up to € 2.5 million EBIT impact p.a.) |
| Social dialogue                                                                                                             | 3.50 (medium)                           | 2.00 (up to € 200,000 EBIT effect p.a.)     |
| Freedom of association, existence of works councils and employees' rights to information, consultation and co-determination | 3.50 (medium)                           | 0.00 (up to €10,000 EBIT impact p.a.)       |
| Other such as light and collective bargaining, including the quota of labour covered by collective agreements               | 3.50 (medium)                           | 0.00 (up to € 10,000 EBIT effect p.a.)      |

|                                                           |               |                                              |
|-----------------------------------------------------------|---------------|----------------------------------------------|
| Work-life balance                                         | 3.00 (medium) | 3.00 (up to €1 million EBIT impact p.a.)     |
| Health protection and safety                              | 3.00 (medium) | 3.00 (up to €1 million EBIT impact p.a.)     |
| Gender equality and equal pay for equal work              | 2.57 (low)    | 0.70 (up to €50,000 EBIT effect p.a.)        |
| Training and skills development                           | 3.00 (medium) | 3.00 (up to €1 million EBIT impact p.a.)     |
| Employment and inclusion of people with disabilities      | 2.00 (low)    | 3.00 (up to €1 million EBIT impact p.a.)     |
| Measures against violence and harassment in the workplace | 2.50 (low)    | 0.00 (up to €10,000 EBIT impact p.a.)        |
| Diversity                                                 | 3.00 (medium) | 0.90 (up to €50,000 EBIT effect p.a.)        |
| Child labour                                              | 2.10 (low)    | 1.40 (up to €200,000 EBIT impact p.a.)       |
| Forced labour                                             | 2.10 (low)    | 1.40 (up to € 200,000 EBIT effect p.a.)      |
| Appropriate accommodation                                 | 1.75 (low)    | 0.00 (up to €10,000 EBIT impact per year)    |
| Data protection                                           | 3.00 (medium) | 2.25 (up to €1 million EBIT impact per year) |

| Adequate remuneration |                                                                                                                                                                                                                                                 |                  |                |                             |                                                                   |
|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|----------------|-----------------------------|-------------------------------------------------------------------|
| Essential             | Description                                                                                                                                                                                                                                     | actual/potential | Value chain    | Time horizon                | Measures                                                          |
| Impacts               | Positive: Adequate compensation has positive effects for the individuals affected. For employees: financial worries, psychological stress, and lack of motivation.<br><br>SALESIANER makes a positive contribution by paying appropriate wages. | actual           | own activities | short, medium and long term | Payment according to collective agreement and partial overpayment |
| Risks                 | ---                                                                                                                                                                                                                                             | ---              | ---            | ---                         | ---                                                               |
| Opportunities         | ---                                                                                                                                                                                                                                             | ---              | ---            | ---                         | ---                                                               |

| Social dialogue |                                                                                                                                                                                 |                  |                |                             |                                                           |
|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|----------------|-----------------------------|-----------------------------------------------------------|
| Essential       | Description                                                                                                                                                                     | actual/potential | Value chain    | Time horizon                | Measures                                                  |
| Impacts         | Positive: Effective social dialogue has a positive impact on the following areas:<br>Promoting equal treatment, strengthening workers' rights and improving working conditions. | actual           | own activities | short, medium and long term | Involvement of our employees in decision-making processes |
| Risks           | ---                                                                                                                                                                             | ---              | ---            | ---                         | ---                                                       |
| Opportunities   | ---                                                                                                                                                                             | ---              | ---            | ---                         | ---                                                       |

| Freedom of association, existence of works councils and employees' rights to information, consultation and co-determination |                                                                                                                                                                                                                                                                                                                                                                           |                  |                |                             |                                    |
|-----------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|----------------|-----------------------------|------------------------------------|
| Essential                                                                                                                   | Description                                                                                                                                                                                                                                                                                                                                                               | actual/potential | Value chain    | Time horizon                | Measures                           |
| Impacts                                                                                                                     | Positive: Freedom of association and collective bargaining are important for the protection of employees' labour rights, such as the promotion of equal treatment and improved working conditions.<br><br>Overall, these mechanisms contribute to a fairer and more productive working environment and promote the long-term stability and satisfaction of the workforce. | actual           | own activities | short, medium and long term | Compliance with legal requirements |
| Risks                                                                                                                       | ---                                                                                                                                                                                                                                                                                                                                                                       | ---              | ---            | ---                         | ---                                |
| Opportunities                                                                                                               | ---                                                                                                                                                                                                                                                                                                                                                                       | ---              | ---            | ---                         | ---                                |

| Collective bargaining, including the quota of labour covered by collective agreements |                                                                                                                                                                                                                                                                                                                                                                          |                  |                |                             |                                   |
|---------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|----------------|-----------------------------|-----------------------------------|
| Essential                                                                             | Description                                                                                                                                                                                                                                                                                                                                                              | actual/potential | Value chain    | Time horizon                | Measures                          |
| Impacts                                                                               | Positive: Collective bargaining and collective agreements are important for the protection of employees' labour rights, such as the promotion of equal treatment and improved working conditions.<br><br>Overall, these mechanisms contribute to a fairer and more productive working environment and promote the long-term stability and satisfaction of the workforce. | actual           | own activities | short, medium and long term | Compliance with legal regulations |
| Risks                                                                                 | ---                                                                                                                                                                                                                                                                                                                                                                      | ---              | ---            | ---                         | ---                               |
| Opportunities                                                                         | ---                                                                                                                                                                                                                                                                                                                                                                      | ---              | ---            | ---                         | ---                               |



Around 60 employees completed a practical container training programme in Trzin - for greater safety, team spirit and efficient processes in everyday working life. The successful concept was rolled out across the Group.



| Work-life balance |                                                                                                                                                                                           |                  |                |                             |                                                                               |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|----------------|-----------------------------|-------------------------------------------------------------------------------|
| Essential         | Description                                                                                                                                                                               | actual/potential | Value chain    | Time horizon                | Measures                                                                      |
| Impacts           | Positive: The balance between work and private life has a positive impact on the mental and physical health of our employees.                                                             | actual           | own activities | short, medium and long term | One day of home office<br>Flexible working hours<br>Partial retirement models |
| Risks             | ---                                                                                                                                                                                       | ---              | ---            | ---                         | ---                                                                           |
| Opportunities     | The (perceived) good work-life balance offers the financial opportunity to survive in the so-called war of talents as well as low fluctuation and the costs otherwise associated with it. | potential        | own activities | short, medium and long term | see above                                                                     |

| Health protection and safety |                                                                                                                                                                                                                                |                  |                |                             |                                                                                                                                                                         |
|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|----------------|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential                    | Description                                                                                                                                                                                                                    | actual/potential | Value chain    | Time horizon                | Measures                                                                                                                                                                |
| Impacts                      | Negative: A lack of occupational health and safety can have a negative impact on the integrity and health of our employees.<br><br>Even though SALESIANER takes many measures to prevent accidents at work, they still happen. | actual           | own activities | short, medium and long term | Mandatory training<br>Instructions by specialists<br>Occupational safety specialists<br>Container driver's license<br>Recording and reporting of work-related accidents |
| Risks                        | A lack of health protection and occupational safety harbours the following financial risks for SALESIANER in particular: (Long-term) absence from work and loss of reputation                                                  | ---              | ---            | ---                         | see above                                                                                                                                                               |
| Opportunities                | ---                                                                                                                                                                                                                            | ---              | ---            | ---                         | ---                                                                                                                                                                     |

| Training and skills development |                                                                                                                                                                                                  |                  |                |                             |                                                                                           |
|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|----------------|-----------------------------|-------------------------------------------------------------------------------------------|
| Essential                       | Description                                                                                                                                                                                      | actual/potential | Value chain    | Time horizon                | Measures                                                                                  |
| Impacts                         | Positive: Our training and skills development programmes contribute to the personal and professional development of our employees, which in turn leads to increased motivation and satisfaction. | actual           | own activities | short, medium and long term | SALESIAN Academy<br>High-Potential Programme<br>Individual training and further education |
| Risks                           | ---                                                                                                                                                                                              | ---              | ---            | ---                         | ---                                                                                       |
| Opportunities                   | Targeted training and skills development offers the financial opportunity of employee satisfaction and the skills necessary for the growth of SALESIANER.                                        | potential        | own activities | short, medium and long term | see above                                                                                 |

| Diversity     |                                                                                                                                                                                                                                                                                                                                                           |                  |                |                             |                                                                                                                                                                                                                                           |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|----------------|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential     | Description                                                                                                                                                                                                                                                                                                                                               | actual/potential | Value chain    | Time horizon                | Measures                                                                                                                                                                                                                                  |
| Impacts       | Positive: Diversity is a sign of non-discrimination. Furthermore, a diverse workforce brings different perspectives and ideas, which in turn lead to creative problem-solving and innovative products. Our teams, composed of people from diverse backgrounds, solve problems from different perspectives and therefore more effectively and efficiently. | actual           | own activities | short, medium and long term | Job advertisements are aimed equally at women, men and diverse people<br><br>Non-discrimination in application procedures and recruitment<br><br>Country-specific agreements with countries outside the European Union (e.g. Philippines) |
| Risks         | ---                                                                                                                                                                                                                                                                                                                                                       | ---              | ---            | ---                         | ---                                                                                                                                                                                                                                       |
| Opportunities | ---                                                                                                                                                                                                                                                                                                                                                       | ---              | ---            | ---                         | ---                                                                                                                                                                                                                                       |

| Employment and inclusion of people with disabilities |                                                                                                                                                                                                                                                 |                  |                |                             |                                                                                                                                                               |
|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|----------------|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential                                            | Description                                                                                                                                                                                                                                     | actual/potential | Value chain    | Time horizon                | Measures                                                                                                                                                      |
| Impacts                                              | ---                                                                                                                                                                                                                                             | ---              | ---            | ---                         | ---                                                                                                                                                           |
| Risks                                                | The employment of people with disabilities below any existing quotas harbours the financial risk of compensation payments for SALESIANER. In Austria, these amount to around €400 per month per unfilled position. The quota is 4% of employees | potential        | own activities | short, medium and long term | Non-discrimination in application procedures and recruitment<br>»Include« project<br>Encouraging employees to register if they fulfil the government criteria |
| Opportunities                                        | ---                                                                                                                                                                                                                                             | ---              | ---            | ---                         | ---                                                                                                                                                           |

| Data protection |                                                                                                                                           |                  |                |                             |                                                                                                                                                                                                                     |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------|------------------|----------------|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential       | Description                                                                                                                               | actual/potential | Value chain    | Time horizon                | Measures                                                                                                                                                                                                            |
| Impacts         | Negative: Inadequate data protection can violate the privacy of the persons concerned and, in severe cases, lead to psychological stress. | potential        | own activities | short, medium and long term | GDPR compliance program consisting of data protection officers, policies, technical and organizational measures (TOMs), training, data processing agreements, and audits.<br><br>Group-wide ISO 27001 certification |
| Risks           | ---                                                                                                                                       | ---              | ---            | ---                         | ---                                                                                                                                                                                                                 |
| Opportunities   | ---                                                                                                                                       | ---              | ---            | ---                         | ---                                                                                                                                                                                                                 |

## Financial effects

The main opportunities for the SALESIANER Group were identified as work-life balance (potential annual EBIT impact of up to €1 million) and training and skills development (potential annual EBIT impact of up to €1 million). The two main risks lie in the areas of health and (occupational) safety (potential an-

nual EBIT impact of up to €1 million) and employment and inclusion of people with disabilities below any government quotas (potential annual EBIT impact of up to €1 million).

## 8.2 Status

### Management of impacts, risks and opportunities [S1-1, S1-2, S1-3]

#### Organization and responsibility:

The ultimate responsibility for the issues identified as material within the company's workforce lies with the management or management teams of the respective countries. They are supported by various departments and units within the company. These include, in particular:

■ **Human Resources (HR)** for fair pay, social dialogue, freedom of association, collective bargaining, health, work-life balance, training and skills development, diversity, and employment and inclusion of people with disabilities.

■ **Integrated management systems (IMS)** for occupational safety. The central occupational safety specialists are also located in this area.

■ **Legal / Legal Department** for data protection.

In addition, there are works councils in all countries and at all locations where this is required by law.

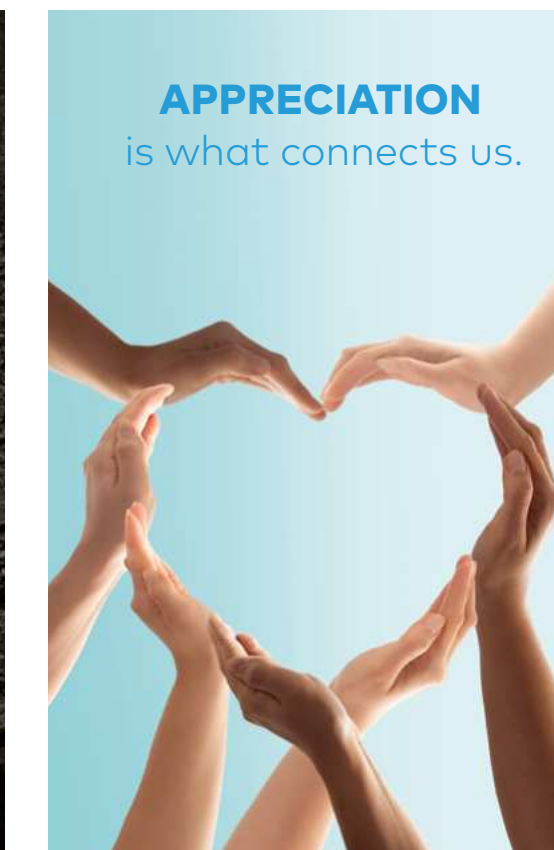
**IRO-Management:** The SALESIANER Group is clearly committed to its employees. This is clearly demonstrated, among other things, by the embedding of employee-centered values.

In addition to the respective managers, the works councils act as the central point of contact for our employees should they feel that our values are not being truly lived in daily practice. Our works councils and management meet regularly to ensure that there are no violations of laws or internal values and guidelines, and to discuss any incidents and derive appropriate measures.

Furthermore, all locations in the SALESIANER Group are certified according to the ISO 45001 standard (occupational health and safety management). ISO 45001 is the internationally recog-

nized standard for management systems for occupational health and safety. For the SALESIANER Group, it provides the essential framework for managing health and safety risks to ensure a safe and healthy workplace at all times.

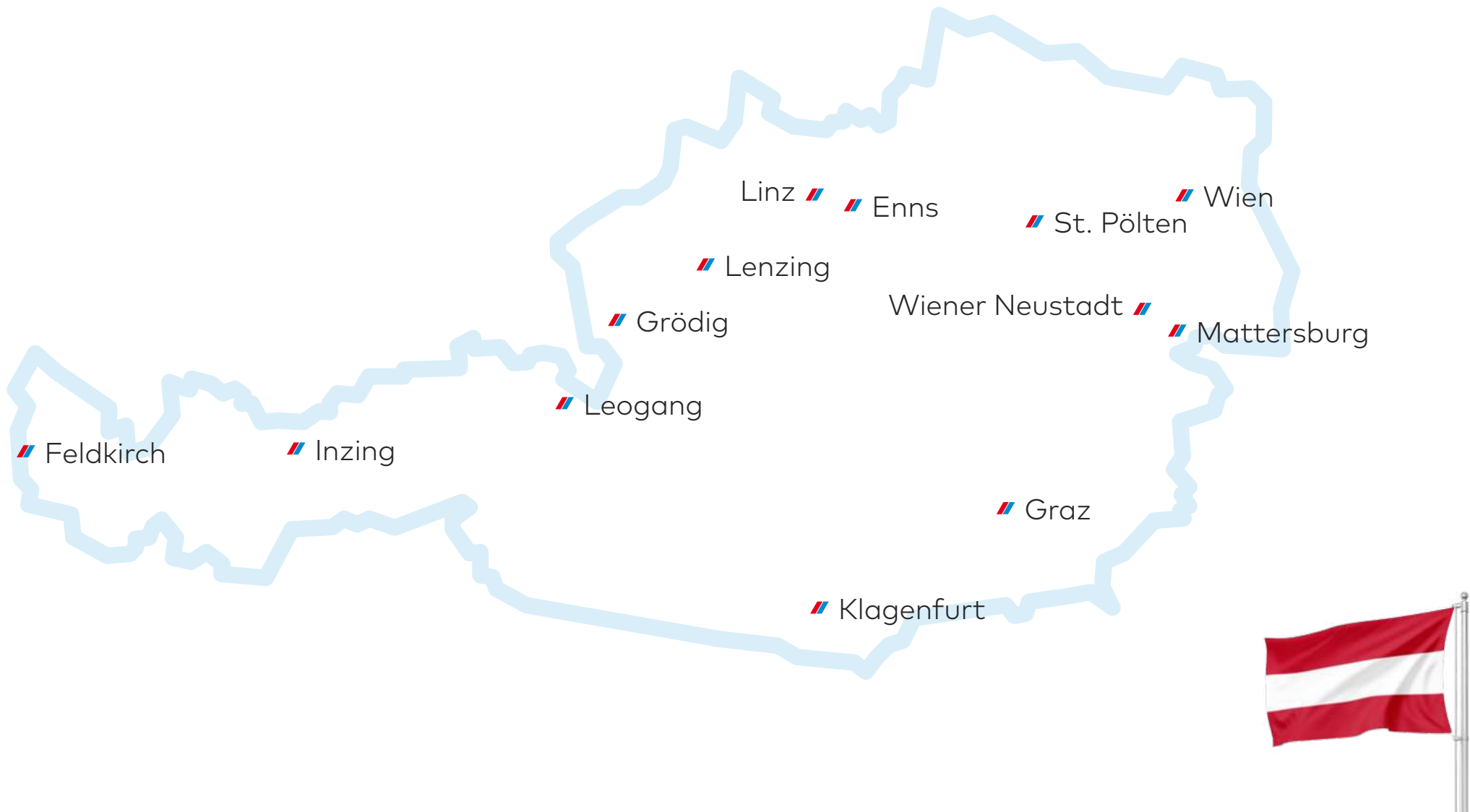
We also set high standards in the area of data protection and have developed a data protection compliance organization that strictly adheres to the requirements of the European General Data Protection Regulation (GDPR) and works to ensure that the entire SALESIANER Group protects personal data in accordance with the law at all times.



Key figures [S1-6 – S1-17]

Characteristics of the company's employees (S1-6)

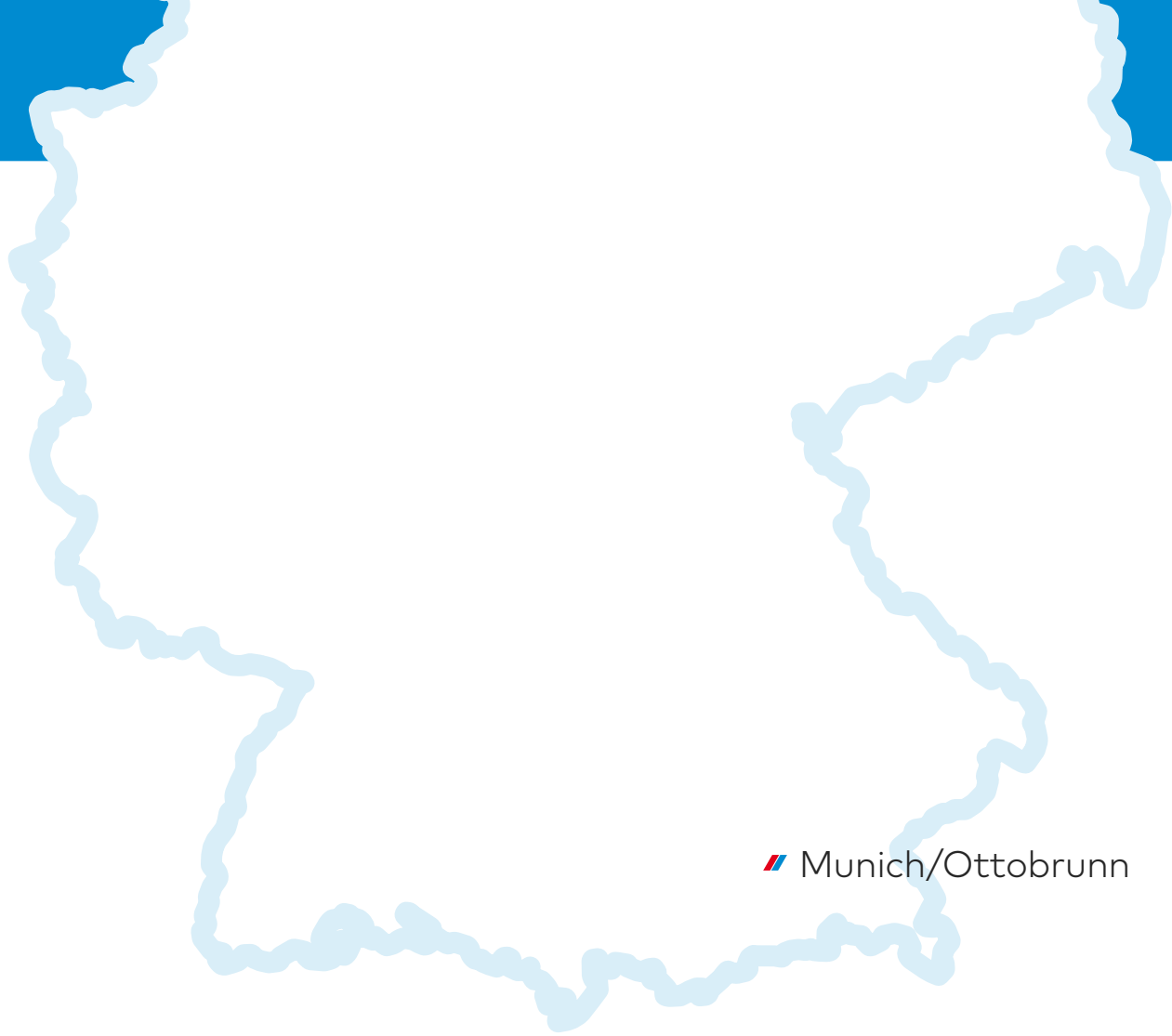
| Characteristics of the employees of the company:<br>Group<br><small>[Number and FTEs, as at 31 March 2025]</small> | FY 23/24      | FY 24/25     |              |         |       | Δ in% (total) |
|--------------------------------------------------------------------------------------------------------------------|---------------|--------------|--------------|---------|-------|---------------|
|                                                                                                                    | Total         | Male         | Female       | Other   | Total |               |
| Total                                                                                                              | 3,410         | 1,424 (39 %) | 2,183 (61 %) | 0 (0 %) | 3,607 | + 6 %         |
| Employees                                                                                                          | 747           | 271 (40 %)   | 413 (60 %)   | 0 (0 %) | 684   | - 8 %         |
| Workers                                                                                                            | 2,663         | 1,153 (39 %) | 1,770 (61 %) | 0 (0 %) | 2,923 | +10 %         |
| Employees < 30 years                                                                                               | 488           | 226 (42 %)   | 314 (58 %)   | 0 (0 %) | 540   | +11 %         |
| Employees 30-50 years                                                                                              | 1,734         | 755 (42 %)   | 1,049 (58 %) | 0 (0 %) | 1,804 | + 4 %         |
| Employees > 50 years                                                                                               | 790           | 443 (35 %)   | 820 (65 %)   | 0 (0 %) | 1,263 | + 60 %        |
| Entries                                                                                                            | 2,025         | 740 (47 %)   | 818 (53 %)   | 0 (0 %) | 1,558 | - 23 %        |
| Exits                                                                                                              | 1,951         | 671 (45 %)   | 835 (55 %)   | 0 (0 %) | 1,506 | - 23 %        |
| Fluctuation                                                                                                        | 57 %          | ---          | ---          | ---     | 42 %  | - 26 %        |
| Permanent employment contracts                                                                                     | not collected | 1,342 (41 %) | 1,959 (59 %) | 0 (0 %) | 3,301 | ---           |
| Fixed-term employment contracts                                                                                    | not collected | 80 (38 %)    | 130 (62 %)   | 0 (0 %) | 210   | ---           |
| Temporary workers                                                                                                  | not collected | 68 (45 %)    | 82 (55 %)    | 0 (0 %) | 150   | ---           |
| External contracts without a fixed number of hours (e.g. freelancers)                                              | not collected | 10 (77 %)    | 3 (23 %)     | 0 (0 %) | 13    | ---           |
| Full-time equivalents (FTE)                                                                                        | 3,321         | 1,405 (40 %) | 2,071 (60 %) | 0 (0 %) | 3,476 | +5 %          |



| Characteristics of the company's employees:<br>Austria<br><small>[Number and FTE, effective date 31.03.2025]</small> | FY 24/25 |        |       |       |
|----------------------------------------------------------------------------------------------------------------------|----------|--------|-------|-------|
|                                                                                                                      | Male     | Female | Other | Total |
| Total                                                                                                                | 897      | 1,331  | 0     | 2,228 |
| Employees                                                                                                            | 169      | 223    | 0     | 392   |
| Workers                                                                                                              | 728      | 1,108  | 0     | 1,836 |
| Employees < 30 years                                                                                                 | 153      | 217    | 0     | 370   |
| Employees 30-50 years                                                                                                | 437      | 626    | 0     | 1,063 |
| Employees > 50 years                                                                                                 | 307      | 488    | 0     | 795   |
| Entries                                                                                                              | 510      | 537    | 0     | 1,047 |
| Exits                                                                                                                | 452      | 581    | 0     | 1,033 |
| Fluctuation                                                                                                          | ---      | ---    | ---   | 46%   |
| Permanent employment contracts                                                                                       | 897      | 1,240  | 0     | 2,137 |
| Fixed-term employment contracts                                                                                      | 0        | 0      | 0     | 0     |
| Temporary workers                                                                                                    | 0        | 0      | 0     | 0     |
| External contracts without a fixed number of hours (e.g. freelancers)                                                | 0        | 0      | 0     | 0     |
| Full-time equivalents (FTE)                                                                                          | 884      | 1,261  | 0     | 2,145 |



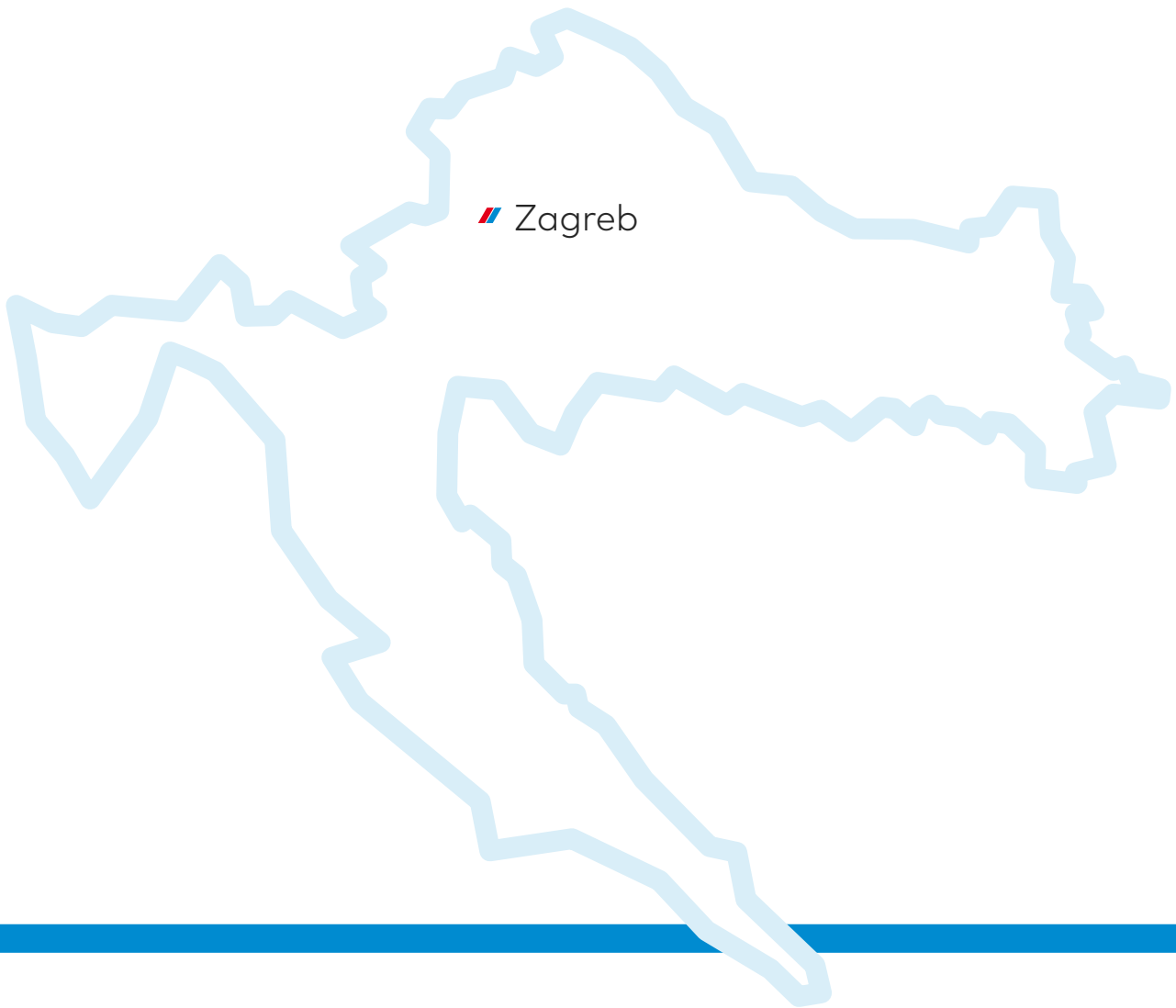
| Characteristics of the company's employees:<br>Germany<br><small>[Number and FTEs, reporting date 31/03/2025]</small> | FY 24/25 |        |       |       |
|-----------------------------------------------------------------------------------------------------------------------|----------|--------|-------|-------|
|                                                                                                                       | Male     | Female | Other | Total |
| Total                                                                                                                 | 14       | 4      | 0     | 18    |
| Employees                                                                                                             | 1        | 0      | 0     | 1     |
| Workers                                                                                                               | 13       | 4      | 0     | 17    |
| Employees < 30 years                                                                                                  | 3        | 0      | 0     | 3     |
| Employees 30-50 years                                                                                                 | 2        | 2      | 0     | 4     |
| Employees > 50 years                                                                                                  | 9        | 2      | 0     | 11    |
| Entries                                                                                                               | 1        | 0      | 0     | 1     |
| Exits                                                                                                                 | 3        | 2      | 0     | 5     |
| Fluctuation                                                                                                           | ---      | ---    | ---   | 28 %  |
| Permanent employment contracts                                                                                        | 10       | 3      | 0     | 13    |
| Fixed-term employment contracts                                                                                       | 0        | 0      | 0     | 0     |
| Temporary workers                                                                                                     | 4        | 1      | 0     | 5     |
| External contracts without a fixed number of hours (e.g. freelancers)                                                 | 0        | 0      | 0     | 0     |
| Full-time equivalents (FTE)                                                                                           | 12       | 4      | 0     | 16    |



Munich/Ottobrunn



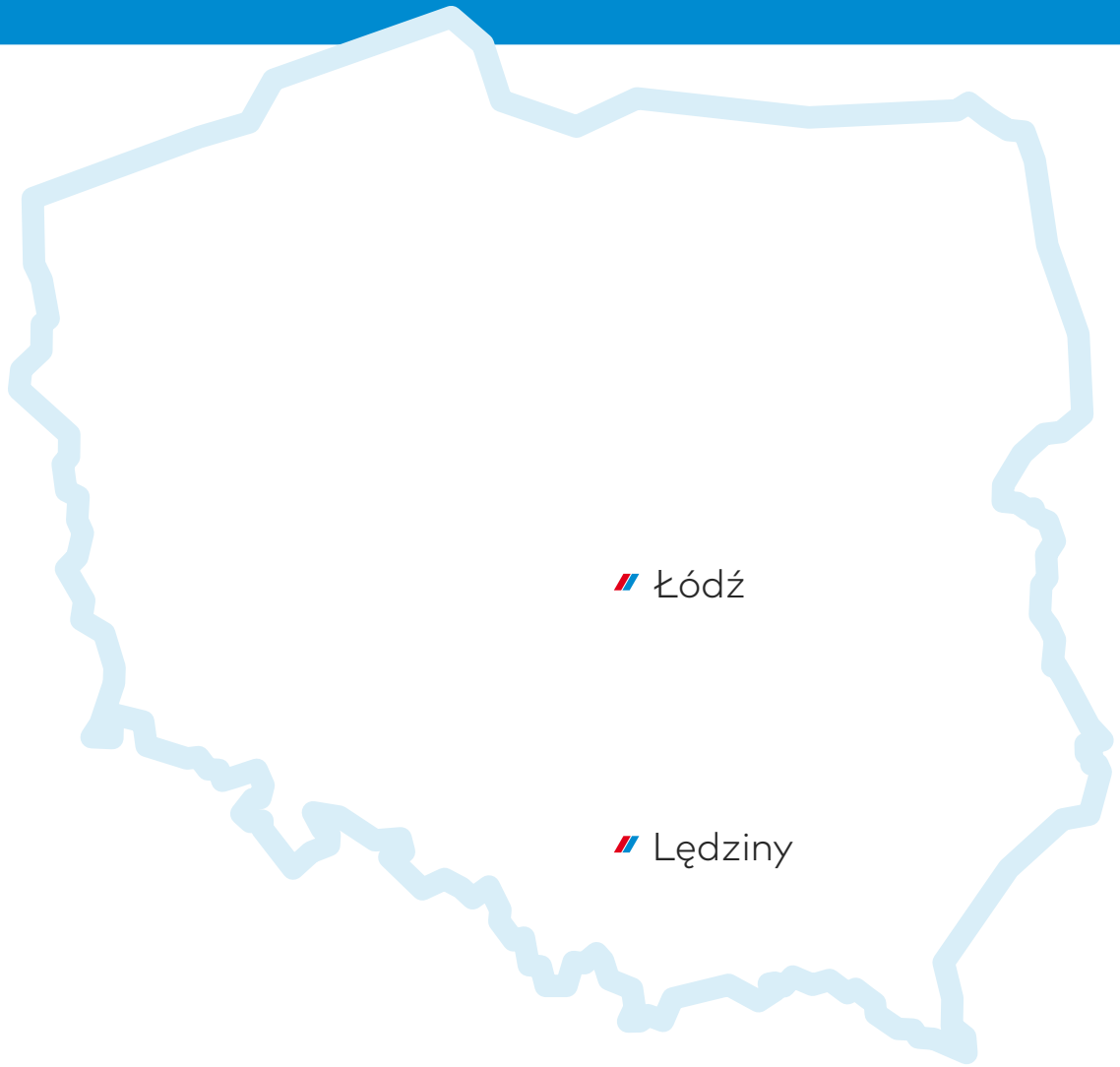
| Characteristics of the company's employees:<br>Croatia<br><small>[Number and FTEs, reporting date 31/03/2025]</small> | FY 24/25 |        |       |       |
|-----------------------------------------------------------------------------------------------------------------------|----------|--------|-------|-------|
|                                                                                                                       | Male     | Female | Other | Total |
| Total                                                                                                                 | 104      | 86     | 0     | 190   |
| Employees                                                                                                             | 5        | 17     | 0     | 22    |
| Workers                                                                                                               | 99       | 69     | 0     | 168   |
| Employees < 30 years                                                                                                  | 15       | 9      | 0     | 24    |
| Employees 30-50 years old                                                                                             | 79       | 56     | 0     | 135   |
| Employees > 50 years                                                                                                  | 10       | 21     | 0     | 31    |
| Entries                                                                                                               | 27       | 21     | 0     | 48    |
| Exits                                                                                                                 | 54       | 18     | 0     | 72    |
| Fluctuation                                                                                                           | ---      | ---    | ---   | 38%   |
| Permanent employment contracts                                                                                        | 75       | 34     | 0     | 109   |
| Fixed-term employment contracts                                                                                       | 31       | 50     | 0     | 81    |
| Temporary workers                                                                                                     | 0        | 0      | 0     | 0     |
| External contracts without a fixed number of hours (e.g. freelancers)                                                 | 0        | 0      | 0     | 0     |
| Full-time equivalents (FTE)                                                                                           | 104      | 86     | 0     | 190   |



Zagreb



| Characteristics of the company's employees:<br>Poland<br><small>[Number and FTEs, reporting date 31/03/2025]</small> | FY 24/25 |        |       |       |
|----------------------------------------------------------------------------------------------------------------------|----------|--------|-------|-------|
|                                                                                                                      | Male     | Female | Other | Total |
| Total                                                                                                                | 34       | 35     | 0     | 69    |
| Employees                                                                                                            | 9        | 16     | 0     | 25    |
| Workers                                                                                                              | 25       | 19     | 0     | 44    |
| Employees < 30 years                                                                                                 | 4        | 3      | 0     | 7     |
| Employees 30-50 years                                                                                                | 26       | 27     | 0     | 53    |
| Employees > 50 years                                                                                                 | 4        | 5      | 0     | 9     |
| Entries                                                                                                              | 18       | 10     | 0     | 28    |
| Exits                                                                                                                | 14       | 8      | 0     | 22    |
| Fluctuation                                                                                                          | ---      | ---    | ---   | 32%   |
| Permanent employment contracts                                                                                       | 18       | 16     | 0     | 34    |
| Fixed-term employment contracts                                                                                      | 16       | 19     | 0     | 35    |
| Temporary workers                                                                                                    | 7        | 13     | 0     | 20    |
| External contracts without a fixed number of hours (e.g. freelancers)                                                | 0        | 0      | 0     | 0     |
| Full-time equivalents (FTE)                                                                                          | 34       | 35     | 0     | 69    |



| Characteristics of the company's employees:<br>Romania<br><small>[Number and FTE, effective date 31.03.2025]</small> | FY 24/25 |        |       |       |
|----------------------------------------------------------------------------------------------------------------------|----------|--------|-------|-------|
|                                                                                                                      | Male     | Female | Other | Total |
| Total                                                                                                                | 132      | 258    | 0     | 390   |
| Employees                                                                                                            | 36       | 49     | 0     | 85    |
| Workers                                                                                                              | 96       | 209    | 0     | 305   |
| Employees < 30 years                                                                                                 | 22       | 28     | 0     | 50    |
| Employees 30-50 years                                                                                                | 89       | 130    | 0     | 219   |
| Employees > 50 years                                                                                                 | 21       | 100    | 0     | 121   |
| Eintritte                                                                                                            | 75       | 89     | 0     | 164   |
| Exits                                                                                                                | 65       | 90     | 0     | 155   |
| Fluctuation                                                                                                          | ---      | ---    | ---   | 40%   |
| Permanent employment contracts                                                                                       | 132      | 258    | 0     | 390   |
| Fixed-term employment contracts                                                                                      | 0        | 0      | 0     | 0     |
| Temporary workers                                                                                                    | 0        | 0      | 0     | 0     |
| External contracts without a fixed number of hours (e.g. freelancers)                                                | 1        | 3      | 0     | 4     |
| Full-time equivalents (FTE)                                                                                          | 132      | 257    | 0     | 389   |





| Characteristics of the company's employees:<br>Switzerland<br><small>[Number and FTEs, reporting date 31/03/2025]</small> | FY 24/25 |        |       |       |
|---------------------------------------------------------------------------------------------------------------------------|----------|--------|-------|-------|
|                                                                                                                           | Male     | Female | Other | Total |
| Gesamt                                                                                                                    | 7        | 0      | 0     | 7     |
| Employees                                                                                                                 | 4        | 0      | 0     | 4     |
| Workers                                                                                                                   | 3        | 0      | 0     | 3     |
| Employees < 30 years                                                                                                      | 0        | 0      | 0     | 0     |
| Employees 30-50 years                                                                                                     | 3        | 0      | 0     | 3     |
| Employees > 50 years                                                                                                      | 4        | 0      | 0     | 4     |
| Eintritte                                                                                                                 | 7        | 0      | 0     | 7     |
| Exits                                                                                                                     | 3        | 0      | 0     | 3     |
| Fluctuation                                                                                                               | ---      | ---    | ---   | 43%   |
| Permanent employment contracts                                                                                            | 7        | 0      | 0     | 7     |
| Fixed-term employment contracts                                                                                           | 0        | 0      | 0     | 0     |
| Temporary workers                                                                                                         | 0        | 0      | 0     | 0     |
| External contracts without a fixed number of hours (e.g. freelancers)                                                     | 0        | 0      | 0     | 0     |
| Full-time equivalents (FTE)                                                                                               | 7        | 0      | 0     | 7     |

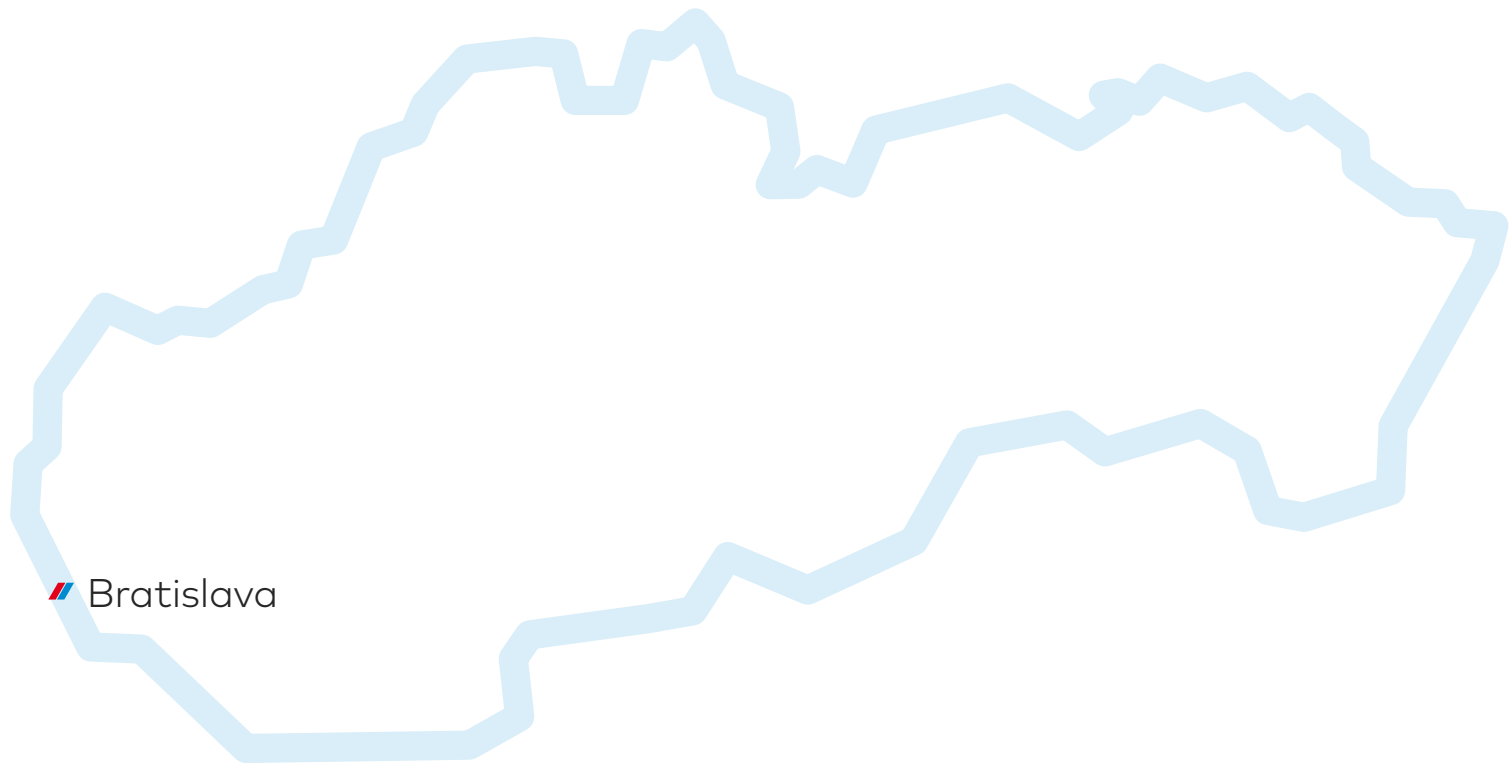


| Characteristics of the company's employees:<br>Serbia<br><small>[Number and FTE, effective date 31.03.2025]</small> | FY 24/25 |        |       |       |
|---------------------------------------------------------------------------------------------------------------------|----------|--------|-------|-------|
|                                                                                                                     | Male     | Female | Other | Total |
| Total                                                                                                               | 12       | 20     | 0     | 32    |
| Employees                                                                                                           | 7        | 5      | 0     | 12    |
| Workers                                                                                                             | 5        | 15     | 0     | 20    |
| Employees < 30 years                                                                                                | 4        | 3      | 0     | 7     |
| Employees 30-50 years                                                                                               | 4        | 7      | 0     | 11    |
| Employees > 50 years                                                                                                | 4        | 10     | 0     | 14    |
| Entries                                                                                                             | 7        | 4      | 0     | 11    |
| Exits                                                                                                               | 4        | 6      | 0     | 10    |
| Fluctuation                                                                                                         | ---      | ---    | ---   | 31%   |
| Permanent employment contracts                                                                                      | 7        | 15     | 0     | 22    |
| Fixed-term employment contracts                                                                                     | 5        | 5      | 0     | 10    |
| Temporary workers                                                                                                   | 0        | 0      | 0     | 0     |
| External contracts without a fixed number of hours (e.g. freelancers)                                               | 0        | 0      | 0     | 0     |
| Full-time equivalents (FTE)                                                                                         | 12       | 20     | 0     | 32    |

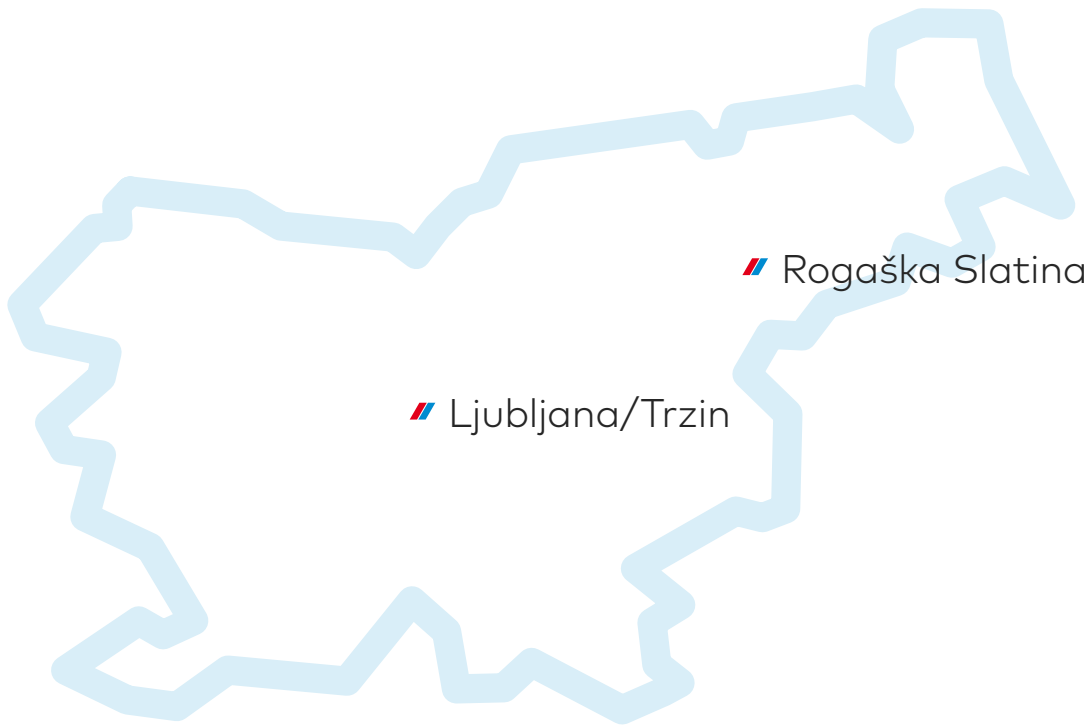




| Characteristics of the company's employees:<br>Slovakia<br><small>[Number and FTEs, reporting date 31/03/2025]</small> | FY 24/25 |        |       |       |
|------------------------------------------------------------------------------------------------------------------------|----------|--------|-------|-------|
|                                                                                                                        | Male     | Female | Other | Total |
| Gesamt                                                                                                                 | 54       | 88     | 0     | 142   |
| Employees                                                                                                              | 10       | 19     | 0     | 29    |
| Workers                                                                                                                | 44       | 69     | 0     | 113   |
| Employees < 30 years                                                                                                   | 5        | 10     | 0     | 15    |
| Employees 30-50 years                                                                                                  | 33       | 39     | 0     | 72    |
| Employees > 50 years                                                                                                   | 16       | 39     | 0     | 55    |
| Entries                                                                                                                | 22       | 29     | 0     | 51    |
| Exits                                                                                                                  | 19       | 25     | 0     | 44    |
| Fluctuation                                                                                                            | ---      | ---    | ---   | 31%   |
| Permanent employment contracts                                                                                         | 40       | 57     | 0     | 97    |
| Fixed-term employment contracts                                                                                        | 14       | 31     | 0     | 45    |
| Temporary workers                                                                                                      | 40       | 9      | 0     | 49    |
| External contracts without a fixed number of hours (e.g. freelancers)                                                  | 8        | 0      | 0     | 8     |
| Full-time equivalents (FTE)                                                                                            | 50       | 54     | 0     | 105   |

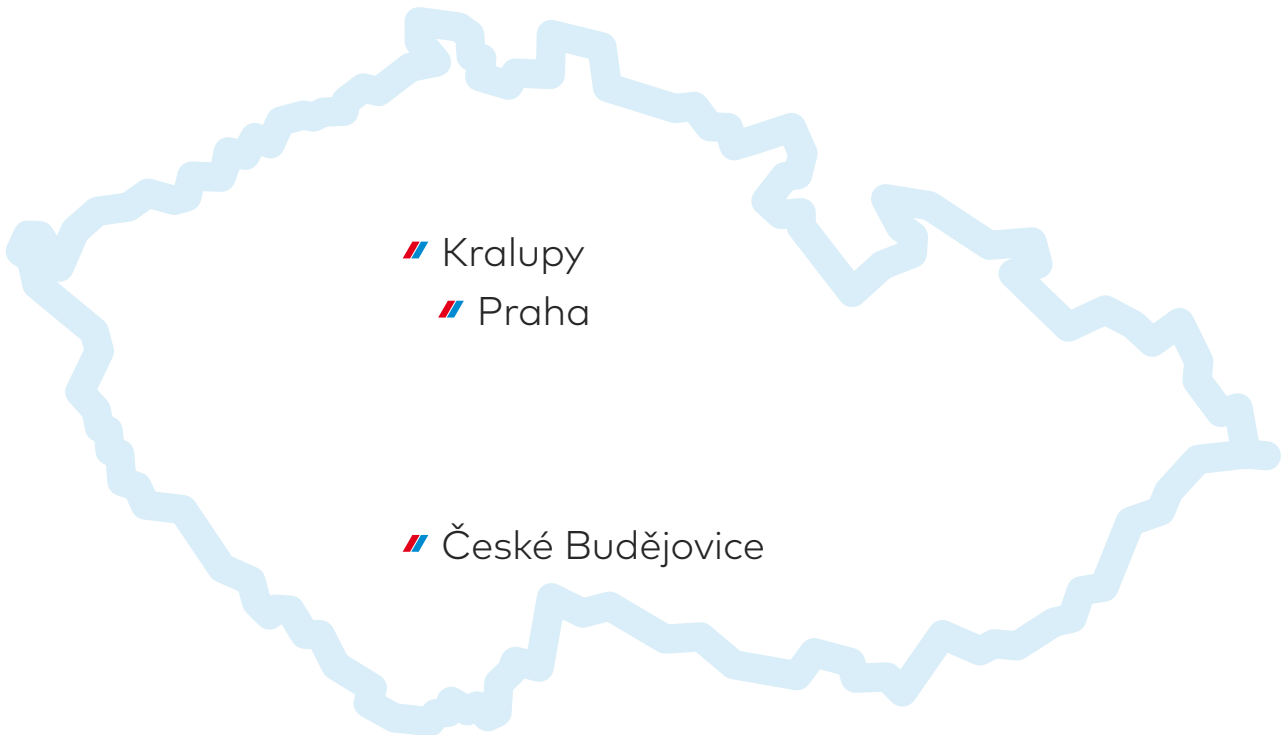


| Characteristics of the company's employees:<br>Slovenia<br><small>[Number and FTEs, reporting date 31/03/2025]</small> | FY 24/25 |        |       |       |
|------------------------------------------------------------------------------------------------------------------------|----------|--------|-------|-------|
|                                                                                                                        | Male     | Female | Other | Total |
| Total                                                                                                                  | 49       | 147    | 0     | 196   |
| Employees                                                                                                              | 7        | 24     | 0     | 31    |
| Workers                                                                                                                | 42       | 123    | 0     | 165   |
| Employees < 30 years                                                                                                   | 6        | 23     | 0     | 29    |
| Employees 30-50 years                                                                                                  | 20       | 73     | 0     | 93    |
| Employees > 50 years                                                                                                   | 23       | 51     | 0     | 74    |
| Entries                                                                                                                | 11       | 40     | 0     | 51    |
| Exits                                                                                                                  | 6        | 26     | 0     | 32    |
| Fluctuation                                                                                                            | ---      | ---    | ---   | 16%   |
| Permanent employment contracts                                                                                         | 49       | 142    | 0     | 191   |
| Fixed-term employment contracts                                                                                        | 0        | 5      | 0     | 5     |
| Temporary workers                                                                                                      | 0        | 0      | 0     | 0     |
| External contracts without a fixed number of hours (e.g. freelancers)                                                  | 1        | 0      | 0     | 1     |
| Full-time equivalents (FTE)                                                                                            | 48       | 144    | 0     | 192   |





| Characteristics of the company's employees:<br>Czech Republic<br><small>[Number and FTEs, reporting date 31/03/2025]</small> | FY 24/25 |        |       |       |
|------------------------------------------------------------------------------------------------------------------------------|----------|--------|-------|-------|
|                                                                                                                              | Male     | Female | Other | Total |
| Gesamt                                                                                                                       | 39       | 72     | 0     | 111   |
| Employees                                                                                                                    | 7        | 31     | 0     | 38    |
| Workers                                                                                                                      | 32       | 41     | 0     | 73    |
| Employees < 30 years                                                                                                         | 2        | 7      | 0     | 9     |
| Employees 30-50 years                                                                                                        | 24       | 36     | 0     | 60    |
| Employees > 50 years                                                                                                         | 13       | 29     | 0     | 42    |
| Entries                                                                                                                      | 22       | 45     | 0     | 57    |
| Exits                                                                                                                        | 18       | 33     | 0     | 51    |
| Fluctuation                                                                                                                  | ---      | ---    | ---   | 46%   |
| Permanent employment contracts                                                                                               | 25       | 52     | 0     | 77    |
| Fixed-term employment contracts                                                                                              | 14       | 20     | 0     | 34    |
| Temporary workers                                                                                                            | 0        | 0      | 0     | 0     |
| External contracts without a fixed number of hours (e.g. freelancers)                                                        | 0        | 0      | 0     | 0     |
| Full-time equivalents (FTE)                                                                                                  | 39       | 72     | 0     | 111   |



| Characteristics of the company's employees:<br>Hungary<br><small>[Number and FTE, effective date 31.03.2025]</small> | FY 24/25 |        |       |       |
|----------------------------------------------------------------------------------------------------------------------|----------|--------|-------|-------|
|                                                                                                                      | Male     | Female | Other | Total |
| Total                                                                                                                | 82       | 142    | 0     | 224   |
| Employees                                                                                                            | 16       | 29     | 0     | 45    |
| Workers                                                                                                              | 66       | 113    | 0     | 179   |
| Employees < 30 years                                                                                                 | 12       | 14     | 0     | 26    |
| Employees 30-50 years                                                                                                | 38       | 53     | 0     | 91    |
| Employees > 50 years                                                                                                 | 32       | 75     | 0     | 107   |
| Eintritte                                                                                                            | 40       | 53     | 0     | 93    |
| Exits                                                                                                                | 33       | 46     | 0     | 79    |
| Fluctuation                                                                                                          | ---      | ---    | ---   | 35%   |
| Permanent employment contracts                                                                                       | 82       | 142    | 0     | 224   |
| Fixed-term employment contracts                                                                                      | 0        | 0      | 0     | 0     |
| Temporary workers                                                                                                    | 17       | 59     | 0     | 76    |
| External contracts without a fixed number of hours (e.g. freelancers)                                                | 0        | 0      | 0     | 0     |
| Full-time equivalents (FTE)                                                                                          | 82       | 135    | 0     | 220   |

non-employee workers (S1-7)

At certain times of the year, particularly during the high season, the SALESIANER Group relies on the use of external labour to cope with the temporarily increased workload. This

external labour plays an important role in ensuring the continuity and efficiency of operations.

| External labour                     |  | FY 24/25 |
|-------------------------------------|--|----------|
| [Number, reporting date 31/03/2025] |  |          |
| Group                               |  | 150      |
| Austria (AT)                        |  | 0        |
| Germany (DE)                        |  | 5        |
| Croatia (HR)                        |  | 0        |
| Poland (PL)                         |  | 20       |
| Romania (RO)                        |  | 0        |
| Switzerland (CH)                    |  | 0        |
| Serbia (RS)                         |  | 0        |
| Slovakia (SK)                       |  | 49       |
| Slovenia (SI)                       |  | 0        |
| Czech Republic (CZ)                 |  | 0        |
| Hungary (HU)                        |  | 76       |

Collective bargaining coverage and social dialogue (S1-8)

Collective bargaining coverage and social dialogue are key elements of the SALESIANER Group's corporate policy. These elements help to ensure fair working conditions and protect the interests of employees.

Collective agreement coverage

At the SALESIANER Group, all employees are covered by collective labour agreements or minimum wage regulations. This applies to both white-collar and blue-collar workers in all regions in which the company operates. Compliance with these collective agreements ensures that the working and employment conditions of employees are fair and transparent.

Social dialogue

The social dialogue in the SALESIANER Group encompasses various levels and mechanisms to represent the interests of employees and promote constructive cooperation between employees and employers:

**Works council:** The works council is a central body that represents the interests of employees and acts as an intermediary between the workforce and company management. Regular meetings and consultations with the works council ensure that employees' concerns are taken into account and incorporated into decision-making processes.

**European Works Council:** The SALESIANER Group is actively involved in the European social dialogue and has reached agreements on employee representation through a European Works Council (EWC). This enables cross-border co-operation and the exchange of best practice.

**Trade unions:** Cooperation with trade unions is another important aspect of social dialogue. The SALESIANER Group works closely with trade unions to continuously improve working conditions and protect employees' rights.

**Feedback mechanisms:** To promote social dialogue, the SALESIANER Group has established various feedback mechanisms. These include regular employee surveys, feedback boxes, and digital platforms where employees can express their opinions and suggestions anonymously and confidentially.

| Own employees covered by collective labour agreements / Number of relevant collective labour agreements<br><small>[Number, reporting date 31/03/2025]</small> |  | FY 24/25            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------|
| Group                                                                                                                                                         |  | 2,423 / 4<br>(67%)  |
| Austria (AT)                                                                                                                                                  |  | 2,228 / 3<br>(100%) |
| Germany (DE)                                                                                                                                                  |  | 0 / 0<br>(0%)       |
| Croatia (HR)                                                                                                                                                  |  | 0 / 0<br>(0%)       |
| Poland (PL)                                                                                                                                                   |  | 0 / 1<br>(0%)       |
| Romania (RO)                                                                                                                                                  |  | 0 / 0<br>(0%)       |
| Switzerland (CH)                                                                                                                                              |  | 0 / 0<br>(0%)       |
| Serbia (RS)                                                                                                                                                   |  | 0 / 0<br>(0%)       |
| Slovakia (SK)                                                                                                                                                 |  | 0 / 0<br>(0%)       |
| Slovenia (SI)                                                                                                                                                 |  | 195 / 1<br>(0%)     |
| Czech Republic (CZ)                                                                                                                                           |  | 0 / 0<br>(0%)       |
| Hungary (HU)                                                                                                                                                  |  | 0 / 0<br>(0%)       |

Diversity (S1-9)

The SALESIANER Group attaches great importance to diversity within the company and strives for a balanced gender and age distribution. The gender distribution at top management level and the age distribution among employees are presented below.

| Diversity: Group<br><small>[Number, reporting date 31/03/2025]</small>                              | FY 24/25                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |             |        |              |
|-----------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--------|--------------|
|                                                                                                     | Male                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Female      | Other  | Total        |
| Men - Women - Other                                                                                 | 1,424 (39%)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2,183 (61%) | 0 (0%) | 3,607 (100%) |
| Employees in management positions<br><small>(up to team leader level, excluding management)</small> | 92 (57%)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 69 (43%)    | 0 (0%) | 161 (100%)   |
| Employees at the top management level<br><small>(Top Management, Management)</small>                | 12 (67%)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 6 (33%)     | 0 (0%) | 18 (100%)    |
| Number of nationalities                                                                             | ---                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | ---         | ---    | 65           |
| Nations represented                                                                                 | Afghanistan, Albania, Armenia, Azerbaijan, Belarus, Belgium, Bolivia, Bosnia-Herzegovina, Brazil, Bulgaria, Côte d'Ivoire, Croatia, Denmark, Egypt, Germany, Dominican Republic, Eritrea, Georgia, Ghanadenmark, Germany, Dominican Republic, Eritrea, Georgia, Ghana, Greece, India, Iraq, Iran, Italy, Serbia, Cameroon, Kenya, Kyrgyzstan, Colombia, Croatia, Kosovo, Latvia, Morocco, Macedonia, Moldova, Moldavia, Mongolia, Nepal, Netherlands, Nigeria, North Macedonia, Austria, Pakistan, Paraguay, Turkey, Turkeyaustria, Pakistan, Paraguay, Philippines, Poland, Portugal, Roma/Sinti, Romania, Russian Federation, Switzerland, Slovakia, Slovenia, Somalia, Spain, Syria, Tajikistan, Thailand, Czech Republic, Tunisia, Turkey, Uganda, Ukraine, Hungary, Uzbekistan, Vietnam |             |        |              |



| Diversity: Austria<br><small>[Number, reporting date 31/03/2025]</small>                            | FY 24/25  |             |        |              |
|-----------------------------------------------------------------------------------------------------|-----------|-------------|--------|--------------|
|                                                                                                     | Male      | Female      | Other  | Total        |
| Men - Women - Other                                                                                 | 897 (40%) | 1.331 (60%) | 0 (0%) | 2.228 (100%) |
| Employees in management positions<br><small>(up to team leader level, excluding management)</small> | 62 (64%)  | 35 (36%)    | 0 (0%) | 97 (100%)    |
| Employees at top management level<br><small>(Top Management, Management Board)</small>              | 4 (80%)   | 1 (20%)     | 0 (0%) | 5 (100%)     |
| Number of nationalities                                                                             | ---       | ---         | ---    | 59           |



| Diversity Germany<br><small>[Number, reporting date 31/03/2025]</small>                             | FY 24/25 |         |        |           |
|-----------------------------------------------------------------------------------------------------|----------|---------|--------|-----------|
|                                                                                                     | Male     | Female  | Other  | Total     |
| Men - Women - Other                                                                                 | 14 (78%) | 4 (22%) | 0 (0%) | 18 (100%) |
| Employees in management positions<br><small>(up to team leader level, excluding management)</small> | 0 (0%)   | 0 (0%)  | 0 (0%) | 0 (100%)  |
| Employees at top management level<br><small>(Top Management, Management)</small>                    | 1 (100%) | 0 (0%)  | 0 (0%) | 1 (100%)  |
| Number of nationalities                                                                             | ---      | ---     | ---    | 7         |



| Diversity: Croatia<br><small>[Number, reporting date 31/03/2025]</small>                            | FY 24/25  |          |        |            |
|-----------------------------------------------------------------------------------------------------|-----------|----------|--------|------------|
|                                                                                                     | Male      | Female   | Other  | Total      |
| Men - Women - Other                                                                                 | 104 (55%) | 86 (45%) | 0 (0%) | 190 (100%) |
| Employees in management positions<br><small>(up to team leader level, excluding management)</small> | 0 (0%)    | 1 (100%) | 0 (0%) | 1 (100%)   |
| Employees at top management level<br><small>(Top Management, Management)</small>                    | 1 (100%)  | 0 (0%)   | 0 (0%) | 1 (100%)   |
| Number of nationalities                                                                             | ---       | ---      | ---    | 2          |



| Diversity Polen<br><small>[Number, reporting date 31/03/2025]</small>                               | FY 24/25 |          |        |           |
|-----------------------------------------------------------------------------------------------------|----------|----------|--------|-----------|
|                                                                                                     | Male     | Female   | Other  | Total     |
| Men - Women - Other                                                                                 | 34 (49%) | 35 (51%) | 0 (0%) | 69 (100%) |
| Employees in management positions<br><small>(up to team leader level, excluding management)</small> | 2 (33%)  | 4 (67%)  | 0 (0%) | 6 (100%)  |
| Employees at top management level<br><small>(Top Management, Management Board)</small>              | 1 (100%) | 0 (0%)   | 0 (0%) | 1 (100%)  |
| Number of nationalities                                                                             | ---      | ---      | ---    | 2         |



| Diversity Rumänien<br><small>[Number, reporting date 31/03/2025]</small>                            | FY 24/25  |           |        |            |
|-----------------------------------------------------------------------------------------------------|-----------|-----------|--------|------------|
|                                                                                                     | Male      | Female    | Other  | Total      |
| Men - Women - Other                                                                                 | 132 (34%) | 258 (66%) | 0 (0%) | 390 (100%) |
| Employees in management positions<br><small>(up to team leader level, excluding management)</small> | 13 (43%)  | 17 (57%)  | 0 (0%) | 30 (100%)  |
| Employees at top management level<br><small>(Top management, Management)</small>                    | 1 (50%)   | 1 (50%)   | 0 (0%) | 2 (100%)   |
| Number of nationalities                                                                             | ---       | ---       | ---    | 4          |



| Diversity Schweiz<br><small>[Number, reporting date 31/03/2025]</small>                             | FY 24/25 |        |        |          |
|-----------------------------------------------------------------------------------------------------|----------|--------|--------|----------|
|                                                                                                     | Male     | Female | Other  | Total    |
| Men - Women - Other                                                                                 | 7 (100%) | 0 (0%) | 0 (0%) | 7 (100%) |
| Employees in management positions<br><small>(up to team leader level, excluding management)</small> | 0 (0%)   | 0 (0%) | 0 (0%) | 0 (100%) |
| Employees at top management level<br><small>(Top management, Management)</small>                    | 1 (100%) | 0 (0%) | 0 (0%) | 1 (100%) |
| Number of nationalities                                                                             | ---      | ---    | ---    | 2        |



| Diversity Serbien<br><small>[Number, reporting date 31/03/2025]</small>                             | FY 24/25 |          |        |           |
|-----------------------------------------------------------------------------------------------------|----------|----------|--------|-----------|
|                                                                                                     | Male     | Female   | Other  | Total     |
| Men - Women - Other                                                                                 | 12 (38%) | 20 (62%) | 0 (0%) | 32 (100%) |
| Employees in management positions<br><small>(up to team leader level, excluding management)</small> | 4 (67%)  | 2 (33%)  | 0 (0%) | 6 (100%)  |
| Employees at top management level<br><small>(Top Management, Management Board)</small>              | 0 (0%)   | 1 (100%) | 0 (0%) | 1 (100%)  |
| Number of nationalities                                                                             | ---      | ---      | ---    | 3         |



| Diversity: Slovakia<br><small>[Number, reporting date 31/03/2025]</small>                           | GJ 24/25 |          |        |            |
|-----------------------------------------------------------------------------------------------------|----------|----------|--------|------------|
|                                                                                                     | Male     | Female   | Other  | Total      |
| Men - Women - Other                                                                                 | 54 (38%) | 88 (62%) | 0 (0%) | 142 (100%) |
| Employees in management positions<br><small>(up to team leader level, excluding management)</small> | 3 (43%)  | 4 (57%)  | 0 (0%) | 7 (100%)   |
| Employees at top management level<br><small>(Top Management, Management Board)</small>              | 2 (67%)  | 1(33%)   | 0 (0%) | 3 (100%)   |
| Number of nationalities                                                                             | ---      | ---      | ---    | 6          |



| Diversity: Slovenia<br><small>[Number, reporting date 31/03/2025]</small>                           | FY 24/25 |           |        |            |
|-----------------------------------------------------------------------------------------------------|----------|-----------|--------|------------|
|                                                                                                     | Male     | Female    | Other  | Total      |
| Men - Women - Other                                                                                 | 49 (25%) | 147 (75%) | 0 (0%) | 196 (100%) |
| Employees in management positions<br><small>(up to team leader level, excluding management)</small> | 3 (50%)  | 3 (50%)   | 0 (0%) | 6 (100%)   |
| Employees at top management level<br><small>(Top Management, Management Board)</small>              | 1 (100%) | 0 (0%)    | 0 (0%) | 1 (100%)   |
| Number of nationalities                                                                             | ---      | ---       | ---    | 8          |



| Diversity: Czech Republic<br><small>[Number, reporting date 31/03/2025]</small>                     | FY 24/25 |          |        |            |
|-----------------------------------------------------------------------------------------------------|----------|----------|--------|------------|
|                                                                                                     | Male     | Female   | Other  | Total      |
| Men - Women - Other                                                                                 | 39 (35%) | 72 (65%) | 0 (0%) | 111 (100%) |
| Employees in management positions<br><small>(up to team leader level, excluding management)</small> | 0 (0%)   | 0 (0%)   | 0 (0%) | 0 (100%)   |
| Employees at top management level<br><small>(Top Management, Management Board)</small>              | 1 (100%) | 0 (0%)   | 0 (0%) | 1 (100%)   |
| Number of nationalities                                                                             | ---      | ---      | ---    | 4          |



| Diversity: Ungarn<br><small>[Number, reporting date 31/03/2025]</small>                             | FY 24/25 |           |        |            |
|-----------------------------------------------------------------------------------------------------|----------|-----------|--------|------------|
|                                                                                                     | Male     | Female    | Other  | Total      |
| Men - Women - Other                                                                                 | 82 (37%) | 142 (63%) | 0 (0%) | 224 (100%) |
| Employees in management positions<br><small>(up to team leader level, excluding management)</small> | 0 (0%)   | 0 (0%)    | 0 (0%) | 0 (100%)   |
| Employees at top management level<br><small>(Top Management, Management Board)</small>              | 0 (0%)   | 1 (100%)  | 0 (0%) | 1 (100%)   |
| Number of nationalities                                                                             | ---      | ---       | ---    | 4          |

SALESIANER supported Lebenshilfe Vöcklabruck with a monetary donation for a privacy screen in the garden – a valuable contribution to more privacy and well-being for children and young people.



**Appropriate remuneration (S1-10)**

The SALESIANER Group ensures that all its employees receive appropriate remuneration that is in line with the applicable reference values. This includes compliance with national and international standards and collective labour agreements.

All employees of the SALESIANER Group receive remuneration that at least fulfils the statutory minimum wage and collective bargaining agreements, if such an agreement exists. This applies to all locations and regions in which the company operates. Compliance with these standards is regularly reviewed to ensure that remuneration is fair and appropriate.

See also S1-8 Collective agreement coverage.

**Social security (S1-11)**

The SALESIANER Group ensures that all its employees are insured against loss of earnings due to significant life events through public programmes or the company's own benefits. This cover includes the following areas:

**Illness**

All employees of the SALESIANER Group are insured against loss of earnings due to illness. This is covered by statutory health insurance, which is paid up in the respective countries, as well as by additional company health insurance policies. These insurance policies cover both short-term and long-term cases of illness and ensure that employees are financially protected in the event of illness.

**Unemployment**

The SALESIANER Group ensures that its employees are protected against unemployment from the moment they start working for us. This is done through the statutory unemployment insurance required in the respective countries. This insurance provides financial support in the event of job loss and helps employees bridge the financial gap during the period of unemployment.

**Work accidents and incapacity for work**

All employees of the SALESIANER Group are protected against loss of earnings due to work-related accidents and occupational disability. This is done

through statutory accident insurance and additional occupational accident insurance. These insurance policies provide financial support in the event of a work-related accident or occupational disability and ensure that employees and their families are protected in the event of an emergency.

**Parental leave**

The SALESIANER Group supports its employees in taking parental leave. All employees are entitled to parental leave in accordance with the legal regulations in their respective countries. In

addition, the company offers company policies that allow employees to organize parental leave flexibly and receive financial support during this time.

**Retirement**

The SALESIANER Group ensures that all its employees are secured for retirement. This is done through statutory pension insurance and company pension plans. These programs provide employees with financial and social security in retirement and enable them to maintain their standard of living even after retirement.

**Employees who are protected by public programs or company-provided benefits against loss of income due to one of the following major life events:**  
(a) sickness; (b) unemployment from the date on which the employee starts working for the company; (c) industrial injury and acquired disability; (d) parental leave; and (e) retirement  
[Number, reporting date 31/03/2025]

FY 24/25

| Group               | 3,607 (100%) |
|---------------------|--------------|
| Austria (AT)        | 2,228 (100%) |
| Germany (DE)        | 18 (100%)    |
| Croatia (HR)        | 190 (100%)   |
| Poland (PL)         | 69 (100%)    |
| Romania (RO)        | 390 (100%)   |
| Switzerland (CH)    | 7 (100%)     |
| Serbia (RS)         | 32 (100%)    |
| Slovakia (SK)       | 142 (100%)   |
| Slovenia (SI)       | 196 (100%)   |
| Czech Republic (CZ) | 111 (100%)   |
| Hungary (HU)        | 224 (100%)   |

**People with disabilities (S1-12)**

The SALESIANER Group is actively committed to the inclusion and support of people with disabilities. The company attaches great importance to diversity and equal opportunities and promotes a working environment in which all employees can realise their full potential.

**People with disabilities**  
[Number, reporting date 31/03/2025]

FY 24/25

| Group               | 60 |
|---------------------|----|
| Austria (AT)        | 30 |
| Germany (DE)        | 0  |
| Croatia (HR)        | 0  |
| Poland (PL)         | 5  |
| Romania (RO)        | 3  |
| Switzerland (CH)    | 0  |
| Serbia (RS)         | 0  |
| Slovakia (SK)       | 8  |
| Slovenia (SI)       | 13 |
| Czech Republic (CZ) | 0  |
| Hungary (HU)        | 1  |

**Continuing education and skills development (S1-13)**

The SALESIANER Group attaches great importance to the continuous training and skills development of its employees. The percentage of employees who have taken part in regular performance and career assessments and the average number of training hours per employee are shown below.

| FY 24/25                                                                                           |                                                                                         |                                                   |
|----------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|---------------------------------------------------|
| Further training and skills development<br><small>[Number, period 01.04.2024 – 31.03.2025]</small> | Employees who have participated in regular performance and career development reviews * | Internal training hours per employee <sup>Δ</sup> |
| Group                                                                                              | 219                                                                                     | 1.14                                              |
| Austria (AT)                                                                                       | 2                                                                                       | 1.14                                              |
| Germany (DE)                                                                                       | 0                                                                                       | 1.14                                              |
| Croatia (HR)                                                                                       | 0                                                                                       | 1.14                                              |
| Poland (PL)                                                                                        | 0                                                                                       | 1.14                                              |
| Romania (RO)                                                                                       | 213                                                                                     | 1.14                                              |
| Switzerland (CH)                                                                                   | 0                                                                                       | 1.14                                              |
| Serbia (RS)                                                                                        | 0                                                                                       | 1.14                                              |
| Slovakia (SK)                                                                                      | 4                                                                                       | 1.14                                              |
| Slovenia (SI)                                                                                      | 0                                                                                       | 1.14                                              |
| Czech Republic (CZ)                                                                                | 0                                                                                       | 1.14                                              |
| Hungary (HU)                                                                                       | 0                                                                                       | 1.14                                              |

**× Note:** A standardised and documented employee appraisal was introduced in the fourth quarter of the 2024/2025 financial year. Therefore, some some countries are still reported with zero performance reviews here..

**Δ Note:** This includes mandatory internal training courses, e.g. in connection with ISO certifications. As this is mandatory training, the training hours per country are identical and include male, female and diverse employees.

Health and safety (S1-14)

The SALESIANER Group strives to continuously improve the health and safety of its employees. All locations are certified according to the ISO 45001 standard, ensuring a systematic approach to occupational health and safety. This management system includes employee leadership and participation, regular evaluations, and continuous improvement.

In the area of employee health, SALESIANER offers a wide range of services, including occupational health services and fitness rooms. Some locations offer special initiatives such as vitamin days and discounted rates for private supplementary insurance, as well

as psychological counseling paid for by SALESIANER and thus free of charge for employees.

Our goal is to reduce lost days and maintain the long-term health of our employees. Safety specialists and safety representatives are available as contact persons. Hazards are continuously identified and assessed, and accidents are comprehensively recorded and analyzed. Regular safety inspections and central safety committee meetings ensure that safety standards are adhered to.

A breakdown by employees and external workers was not possible at the time of reporting.

| FY 24/25                                                                                |          |        |                                                      |
|-----------------------------------------------------------------------------------------|----------|--------|------------------------------------------------------|
| Health protection and safety<br><small>[Number, period 04/01/2024 - 03/31/2025]</small> | Days off | Deaths | Occupational accidents per employee                  |
| Group                                                                                   | 1,263    | 0      | 0.043<br><small>(- 36% compared to FY 23/24)</small> |
| Austria (AT)                                                                            | 947      | 0      | 0.057                                                |
| Germany (DE)                                                                            | n/a      | 0      | n/a                                                  |
| Croatia (HR)                                                                            | 5        | 0      | 0.007                                                |
| Poland (PL)                                                                             | 74       | 0      | 0.029                                                |
| Romania (RO)                                                                            | 15       | 0      | 0.009                                                |
| Switzerland (CH)                                                                        | n/a      | 0      | n/a                                                  |
| Serbia (RS)                                                                             | 0        | 0      | 0.000                                                |
| Slovakia (SK)                                                                           | 56       | 0      | 0.015                                                |
| Slovenia (SI)                                                                           | 46       | 0      | 0.024                                                |
| Czech Republic (CZ)                                                                     | 5        | 0      | 0.056                                                |
| Hungary (HU)                                                                            | 115      | 0      | 0.040                                                |

Compatibility of professional and private life (S1-15)

The SALESIANER Group actively supports its employees in harmonising their professional and private lives. The relevant key figures on time off work for family reasons are presented below.

| FY 24/25                                                                |                                                                                                                       |                                        |
|-------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------|
| Work-life balance<br><small>[Number, reporting date 31/03/2025]</small> | Employees who are entitled to leave/vacation for family reasons<br><small>[Number, reporting date 31/03/2025]</small> | Employees who have asserted this claim |
| Group                                                                   | 3,606                                                                                                                 | 116 (3%)                               |
| Austria (AT)                                                            | 2,228                                                                                                                 | 80 (4%)                                |
| Germany (DE)                                                            | 18                                                                                                                    | 0 (0%)                                 |
| Croatia (HR)                                                            | 190                                                                                                                   | 2 (1%)                                 |
| Poland (PL)                                                             | 69                                                                                                                    | 1 (1%)                                 |
| Romania (RO)                                                            | 389                                                                                                                   | 13 (3%)                                |
| Switzerland (CH)                                                        | 7                                                                                                                     | 0 (0%)                                 |
| Serbia (RS)                                                             | 32                                                                                                                    | 3 (9%)                                 |
| Slovakia (SK)                                                           | 142                                                                                                                   | 6 (4%)                                 |
| Slovenia (SI)                                                           | 196                                                                                                                   | 6 (3%)                                 |
| Czech Republic (CZ)                                                     | 111                                                                                                                   | 1 (1%)                                 |
| Hungary (HU)                                                            | 224                                                                                                                   | 4 (2%)                                 |

These key figures illustrate the SALESIANER Group's commitment to offering its employees the opportunity to fulfil family obligations without neglecting their professional duties. The support provided by taking time off work for family reasons helps to improve employees' work-life balance and increase their satisfaction and productivity.

Data protection

At the time the report was prepared, there were no pending legal proceedings in connection with violations of the European General Data Protection Regulation (GDPR) or data protection regulations in Switzerland and Serbia.

| Data protection: Pending legal proceedings |  | FY 24/25 |
|--------------------------------------------|--|----------|
| [Quantity]                                 |  |          |
| Group                                      |  | 0        |
| Austria (AT)                               |  | 0        |
| Germany (DE)                               |  | 0        |
| Croatia (HR)                               |  | 0        |
| Poland (PL)                                |  | 0        |
| Romania (RO)                               |  | 0        |
| Switzerland (CH)                           |  | 0        |
| Serbia (RS)                                |  | 0        |
| Slovakia (SK)                              |  | 0        |
| Slovenia (SI)                              |  | 0        |
| Czech Republic (CZ)                        |  | 0        |
| Hungary (HU)                               |  | 0        |

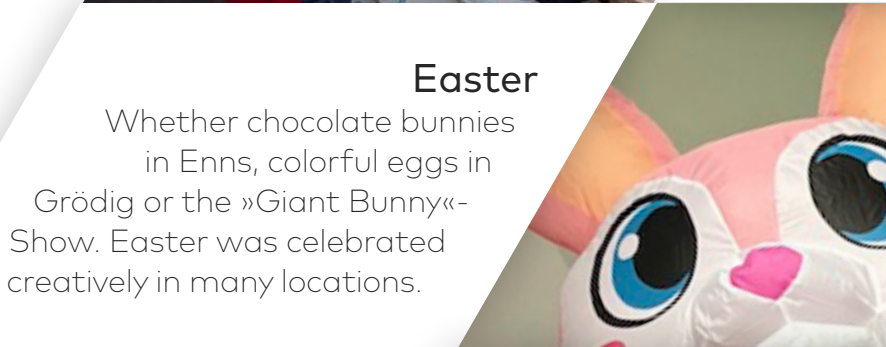
Concepts and measures implemented [S1-1, S1-4]

Numerous measures relating to our employees were implemented in the 2024/2025 financial year. These include, among others:

- Establishing the »you« culture
- Employee events such as for example annual celebrations
- Regular employee information in the so-called up2date meetings
- Partial extension of the home office regulation to two days
- New regulations on overtime
- Developing and implementing new training and development programmes such as the High Potential or Getting Things Done programme
- Introduction of Job Rad, a subsidised initiative that focuses primarily on the health and climate-friendly mobility of our employees
- Offer of health measures such as massages
- Implementation of a container license at numerous sites to reduce workplace accidents
- Training and skills development



**10 years Oradea**  
SALESIANER Oradea celebrated 10 years of success with a ceremony, awards, music and thanks to long-standing employees.



**Easter**  
Whether chocolate bunnies in Enns, colorful eggs in Grödig or the »Giant Bunny«-Show. Easter was celebrated creatively in many locations.



**Carnival**  
For Carnival, there were sweet surprise doughnuts for all employees at several locations – a small gesture with a big impact!



**Company bike**  
Since March 2024, 46 SALESIANER employees have been using the JobRad - many are enthusiastic about the simple process, top selection and financial benefits.



**Sugar festival in Wiener Neustadt**  
At the end of Ramadan, Aygül surprised us with sweet delicacies. Thank you to her and her works council team for the lovely gesture!

## 8.3 Next Steps

### Objectives and planned measures [S1-4, S1-5]

The safety of our employees is particularly important to us. Every employee should go home at the end of their working day as healthy as when they came

to work. We have therefore set ourselves the following goals in the area of health and safety:

| Health and safety                   | FY 24/25     | Goal FY 30/31 | Goal FY 35/36 | Goal FY 40/41 |
|-------------------------------------|--------------|---------------|---------------|---------------|
| Occupational accidents per employee | 0.043 (4,3%) | 0.026 (2,6%)  | 0.019 (1,9%)  | 0.013 (1,3%)  |
| Total Recordable Injury Rate (TRIR) | 32           | 14            | 10            | 7             |
| Lost Time Injury Rate (LTIR)        | 21           | 12            | 9             | 6             |

To achieve these goals, we have planned the following measures in particular:

- Work instructions and training that better cover the linguistic diversity in our company
- Expansion of the so-called container driver's license<sup>20</sup>
- Further intensification of company-specific inspections regarding occupational safety



<sup>20</sup> Work accidents involving laundry containers are among the most common workplace accidents.

# 9 Workers in the value chain (ESRS S2)



## 9.1 Materiality

## 9.2 Status

## 9.3 Next steps

### 9.1 Materiality

*Impacts, opportunities and risks [ESRS 2 SBM-2, ESRS 2 SBM-3]*

Social responsibility is also a high priority for SALESIANER within our supply chain. As raw materials and materials are procured directly and indirectly from various sources, it is crucial that all partners and suppliers act in a socially responsible and ethical manner. By actively integrating social responsibility into our supply chain, we want to help improve working conditions in the countries and factories and plants from which our raw materials and materials originate and guarantee compliance with labour standards and human rights.

**Inside-out:** The global textile industry is often characterised by challenging working conditions - particularly in regions of Asia, where a large proportion of global textile production takes place and where legal labour and social standards sometimes lag behind those in European countries. As we purchase large quantities of textiles for use by our customers, we are part of this global supply chain. This gives us a special responsibility to take a close look and take measures to promote fair and humane production conditions.

**Outside-In:** The disclosure of poor working conditions or a lack of respect for human rights within the value chain of SALESIANER can have a negative impact on the company's image and thus on our growth.

**Stakeholder interests and viewpoints:** SALESIANER attaches great importance to incorporating the interests and

viewpoints of its stakeholders into its sustainability strategy. This includes regular dialogues and feedback rounds to understand their needs and concerns and integrate them into our decisions and daily work. The main stakeholders in the value chain include suppliers, employees in the value chain, neighbours of cultivation areas and production sites as well as logistics companies.

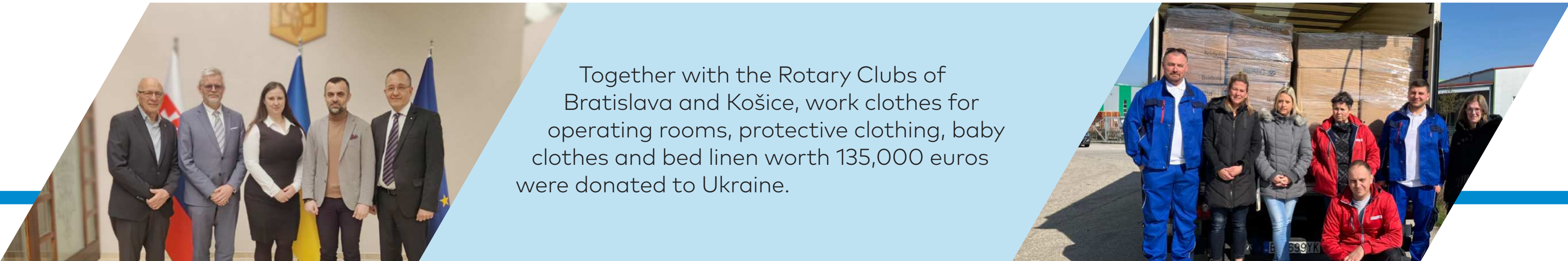
| Workers in the value chain                                                                                                               | Assessment of impact materiality (0-5) | Financial materiality assessment (0-5) |
|------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------|
| Materiality threshold                                                                                                                    | ≥ 3.00                                 | ≥ 3.00                                 |
| <b>Secure employment</b>                                                                                                                 | 3.33 (medium)                          | 1.50 (up to €200,000 EBIT effect p.a.) |
| <b>Working hours</b>                                                                                                                     | 3.00 (medium)                          | 0.00 (up to €10,000 EBIT impact p.a.)  |
| <b>Fair remuneration</b>                                                                                                                 | 3.33 (medium)                          | 0.00 (up to €10,000 EBIT effect p.a.)  |
| <b>Social dialogue</b>                                                                                                                   | 2.27 (low)                             | 0.00 (up to €10,000 EBIT effect p.a.)  |
| <b>Freedom of association, the existence of works councils, and employees' rights to information, consultation, and co-determination</b> | 3.00 (medium)                          | 0.00 (up to €10,000 EBIT impact p.a.)  |

|                                                                                               |               |                                        |
|-----------------------------------------------------------------------------------------------|---------------|----------------------------------------|
| <b>Collective bargaining, including the quota of workers covered by collective agreements</b> | 3.00 (medium) | 0.00 (up to €10,000 EBIT effect p.a.)  |
| <b>Work-life balance</b>                                                                      | 3.00 (medium) | 0.00 (up to €10,000 EBIT effect p.a.)  |
| <b>Health protection and safety</b>                                                           | 3.67 (medium) | 1.50 (up to €200,000 EBIT effect p.a.) |
| <b>Gender equality and equal pay for equal work</b>                                           | 3.00 (medium) | 0.00 (up to €10,000 EBIT effect p.a.)  |
| <b>Training and skills development</b>                                                        | 1.40 (low)    | 0.00 (up to €10,000 EBIT effect p.a.)  |
| <b>Employment and inclusion of people with disabilities</b>                                   | 2.33 (low)    | 0.00 (up to €10,000 EBIT impact p.a.)  |
| <b>Measures against violence and harassment in the workplace</b>                              | 1.50 (low)    | 0.00 (up to €10,000 EBIT effect p.a.)  |
| <b>Diversity</b>                                                                              | 2.67 (low)    | 0.00 (up to €10,000 EBIT effect p.a.)  |
| <b>Child labour</b>                                                                           | 4.00 (high)   | 1.50 (up to €200,000 EBIT impact p.a.) |
| <b>Forced labour</b>                                                                          | 3.67 (medium) | 1.50 (up to €200,000 EBIT effect p.a.) |
| <b>Appropriate accommodation</b>                                                              | 2.13 (low)    | 1.50 (up to €200,000 EBIT impact p.a.) |
| <b>Data protection</b>                                                                        | 2.55 (low)    | 0.00 (up to €10,000 EBIT effect p.a.)  |

| Secure employment |                                                                                                                                                                                                                          |                         |             |                             |                                                                                                                                                                                                                                                                                                                                                           |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential         | Description                                                                                                                                                                                                              | actual/potential        | Value chain | Time horizon                | Measures                                                                                                                                                                                                                                                                                                                                                  |
| Impacts           | Negative: A lack of (financial) stability, job security and protection has a negative impact on people, e.g. on their physical and mental health and on their ability to consume, save and thus secure their retirement. | potential <sup>21</sup> | upstream    | short, medium and long term | Supplier commitment to code of ethics and conduct<br><br>Certifications such as Green Button, OEKO-TEX STeP, Amfori BSCI, Fairtrade<br><br>Annual, tool-supported ESG survey of key suppliers<br><br>Event-related audits<br><br>Gradual expansion of quality labels at item level that also cover social standards such as the Green Button or Fairtrade |
| Risks             | ---                                                                                                                                                                                                                      | ---                     | ---         | ---                         | ---                                                                                                                                                                                                                                                                                                                                                       |
| Opportunities     | ---                                                                                                                                                                                                                      | ---                     | ---         | ---                         | ---                                                                                                                                                                                                                                                                                                                                                       |

<sup>21</sup>The impacts related to labour in the value chain are classified as »potential«, as SALESIANER had no information on actual (negative) impacts related to the sub-topics classified as material, such as child labour, at the time of reporting.

| Working hours |                                                                                                                                                                                    |                  |             |                             |                                                                                                                                                                                                                                                                                                                                                           |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential     | Description                                                                                                                                                                        | actual/potential | Value chain | Time horizon                | Measures                                                                                                                                                                                                                                                                                                                                                  |
| Impacts       | Negative: Irregular or excessively long working hours have a negative impact on the health and psyche of the people concerned. Shift work can also have a negative impact on this. | potential        | upstream    | short, medium and long term | Supplier commitment to code of ethics and conduct<br><br>Certifications such as Green Button, OEKO-TEX STeP, Amfori BSCI, Fairtrade<br><br>Annual, tool-supported ESG survey of key suppliers<br><br>Event-related audits<br><br>Gradual expansion of quality labels at item level that also cover social standards such as the Green Button or Fairtrade |
| Risks         | ---                                                                                                                                                                                | ---              | ---         | ---                         | ---                                                                                                                                                                                                                                                                                                                                                       |
| Opportunities | ---                                                                                                                                                                                | ---              | ---         | ---                         | ---                                                                                                                                                                                                                                                                                                                                                       |



Together with the Rotary Clubs of Bratislava and Košice, work clothes for operating rooms, protective clothing, baby clothes and bed linen worth 135,000 euros were donated to Ukraine.



| Adequate remuneration |                                                                                                                                                                                                                                                       |                  |             |                             |                                                                                                                                                                                                                                                                                                                                                              |
|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential             | Description                                                                                                                                                                                                                                           | actual/potential | Value chain | Time horizon                | Measures                                                                                                                                                                                                                                                                                                                                                     |
| Impacts               | Negative: Inadequate pay has negative consequences for the people concerned and the employers. For employees: financial worries, psychological stress, lack of motivation to work and even social exclusion. For companies: increased staff turnover. | potential        | upstream    | short, medium and long term | Supplier commitment to codes of ethics and conduct<br><br>Certifications such as Green Button, OEKO-TEX STeP, Amfori BSCI, and Fairtrade<br><br>Annual, tool-supported ESG surveys of key suppliers<br><br>Ad hoc audits<br><br>Gradual expansion of quality seals to the product level, which also cover social standards such as Green Button or Fairtrade |
| Risks                 | ---                                                                                                                                                                                                                                                   | ---              | ---         | ---                         | ---                                                                                                                                                                                                                                                                                                                                                          |
| Opportunities         | ---                                                                                                                                                                                                                                                   | ---              | ---         | ---                         | ---                                                                                                                                                                                                                                                                                                                                                          |

| Freedom of association, existence of works councils and employees' rights to information, consultation and co-determination |                                                                                                                                                                               |                  |             |                             |                                                                                                                                                                                                                                                                                                                                                           |
|-----------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential                                                                                                                   | Description                                                                                                                                                                   | actual/potential | Value chain | Time horizon                | Measures                                                                                                                                                                                                                                                                                                                                                  |
| Impacts                                                                                                                     | Positive: Freedom of association and collective bargaining have a positive impact on employees' labour rights, e.g. promotion of equal treatment, improved working conditions | potential        | upstream    | short, medium and long term | Supplier commitment to code of ethics and conduct<br><br>Certifications such as Green Button, OEKO-TEX STeP, Amfori BSCI, Fairtrade<br><br>Annual, tool-supported ESG survey of key suppliers<br><br>Event-related audits<br><br>Gradual expansion of quality labels at item level that also cover social standards such as the Green Button or Fairtrade |
| Risks                                                                                                                       | ---                                                                                                                                                                           | ---              | ---         | ---                         | ---                                                                                                                                                                                                                                                                                                                                                       |
| Opportunities                                                                                                               | ---                                                                                                                                                                           | ---              | ---         | ---                         | ---                                                                                                                                                                                                                                                                                                                                                       |

| Collective bargaining, including the quota of workers covered by collective agreements |                                                                                                                                                                                 |                  |             |                             |                                                                                                                                                                                                                                                                                                                                                              |
|----------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential                                                                              | Description                                                                                                                                                                     | actual/potential | Value chain | Time horizon                | Measures                                                                                                                                                                                                                                                                                                                                                     |
| Impacts                                                                                | Negative: Lack of freedom of association and collective bargaining negatively impacts workers' labor rights, such as promoting equal treatment and improved working conditions. | potential        | upstream    | short, medium and long term | Supplier commitment to codes of ethics and conduct<br><br>Certifications such as Green Button, OEKO-TEX STeP, Amfori BSCI, and Fairtrade<br><br>Annual, tool-supported ESG surveys of key suppliers<br><br>Ad hoc audits<br><br>Gradual expansion of quality seals to the product level, which also cover social standards such as Green Button or Fairtrade |
| Risks                                                                                  | ---                                                                                                                                                                             | ---              | ---         | ---                         | ---                                                                                                                                                                                                                                                                                                                                                          |
| Opportunities                                                                          | ---                                                                                                                                                                             | ---              | ---         | ---                         | ---                                                                                                                                                                                                                                                                                                                                                          |

| Work-life balance |                                                                                                                                                                      |                  |             |                             |                                                                                                                                                                                                                                                                                                                                                                     |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential         | Description                                                                                                                                                          | actual/potential | Value chain | Time horizon                | Measures                                                                                                                                                                                                                                                                                                                                                            |
| Impacts           | <p>Negative: The lack of work-life balance has a negative impact on the mental and physical health of workers in the value chain.</p> <p>See also working hours.</p> | potential        | upstream    | short, medium and long term | <p>Supplier commitment to codes of ethics and conduct</p> <p>Certifications such as Green Button, OEKO-TEX STeP, Amfori BSCI, and Fairtrade</p> <p>Annual, tool-supported ESG surveys of key suppliers</p> <p>Ad hoc audits</p> <p>Gradual expansion of quality seals to the product level, which also cover social standards such as Green Button or Fairtrade</p> |
| Risks             | ---                                                                                                                                                                  | ---              | ---         | ---                         | ---                                                                                                                                                                                                                                                                                                                                                                 |
| Opportunities     | ---                                                                                                                                                                  | ---              | ---         | ---                         | ---                                                                                                                                                                                                                                                                                                                                                                 |

| Health and safety |                                                                                                                                  |                  |             |                             |                                                                                                                                                                                                                                                                                                                                                           |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------|------------------|-------------|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential         | Description                                                                                                                      | actual/potential | Value chain | Time horizon                | Measures                                                                                                                                                                                                                                                                                                                                                  |
| Impacts           | Negative: Lack of or inadequate health and safety protection at work has a negative impact on the health of the people affected. | potential        | upstream    | short, medium and long term | Supplier commitment to code of ethics and conduct<br><br>Certifications such as Green Button, OEKO-TEX STeP, Amfori BSCI, Fairtrade<br><br>Annual, tool-supported ESG survey of key suppliers<br><br>Event-related audits<br><br>Gradual expansion of quality labels at item level that also cover social standards such as the Green Button or Fairtrade |
| Risks             | ---                                                                                                                              | ---              | ---         | ---                         | ---                                                                                                                                                                                                                                                                                                                                                       |
| Opportunities     | ---                                                                                                                              | ---              | ---         | ---                         | ---                                                                                                                                                                                                                                                                                                                                                       |

| Gender equality and equal pay for equal work |                                                                                                                                                                                                                          |                  |             |                             |                                                                                                                                                                                                                                                                                                                                                           |
|----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential                                    | Description                                                                                                                                                                                                              | actual/potential | Value chain | Time horizon                | Measures                                                                                                                                                                                                                                                                                                                                                  |
| Impacts                                      | Negative: Unequal pay for equal work increases social inequalities and discrimination. Opportunities for advancement can be restricted and a lack of social security increases the risk of poverty and social exclusion. | potential        | upstream    | short, medium and long term | Supplier commitment to code of ethics and conduct<br><br>Certifications such as Green Button, OEKO-TEX STeP, Amfori BSCI, Fairtrade<br><br>Annual, tool-supported ESG survey of key suppliers<br><br>Event-related audits<br><br>Gradual expansion of quality labels at item level that also cover social standards such as the Green Button or Fairtrade |
| Risks                                        | ---                                                                                                                                                                                                                      | ---              | ---         | ---                         | ---                                                                                                                                                                                                                                                                                                                                                       |
| Opportunities                                | ---                                                                                                                                                                                                                      | ---              | ---         | ---                         | ---                                                                                                                                                                                                                                                                                                                                                       |

| Child labour  |                                                                                                                                                                                                                                                                                                     |                  |             |                             |                                                                                                                                                                                                                                                                                                                                                              |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential     | Description                                                                                                                                                                                                                                                                                         | actual/potential | Value chain | Time horizon                | Measures                                                                                                                                                                                                                                                                                                                                                     |
| Impacts       | Negative: Child labour has considerable negative effects on the people affected, e.g. health problems such as chronic pain or developmental disorders and psychological stress. In addition, children can be restricted in their later employment opportunities due to a lack of (basic) education. | potential        | upstream    | short, medium and long term | Supplier commitment to codes of ethics and conduct<br><br>Certifications such as Green Button, OEKO-TEX STeP, Amfori BSCI, and Fairtrade<br><br>Annual, tool-supported ESG surveys of key suppliers<br><br>Ad hoc audits<br><br>Gradual expansion of quality seals to the product level, which also cover social standards such as Green Button or Fairtrade |
| Risks         | ---                                                                                                                                                                                                                                                                                                 | ---              | ---         | ---                         | ---                                                                                                                                                                                                                                                                                                                                                          |
| Opportunities | ---                                                                                                                                                                                                                                                                                                 | ---              | ---         | ---                         | ---                                                                                                                                                                                                                                                                                                                                                          |

| Forced labor  |                                                                                                                                                                                                    |                  |             |                             |                                                                                                                                                                                                                                                                                                                                                           |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential     | Description                                                                                                                                                                                        | actual/potential | Value chain | Time horizon                | Measures                                                                                                                                                                                                                                                                                                                                                  |
| Impacts       | Negative: Forced labour has considerable negative effects on the people affected, particularly psychological stress. Sometimes forced labour is also associated with threats of physical violence. | potential        | upstream    | short, medium and long term | Supplier commitment to code of ethics and conduct<br><br>Certifications such as Green Button, OEKO-TEX STeP, Amfori BSCI, Fairtrade<br><br>Annual, tool-supported ESG survey of key suppliers<br><br>Event-related audits<br><br>Gradual expansion of quality labels at item level that also cover social standards such as the Green Button or Fairtrade |
| Risks         | ---                                                                                                                                                                                                | ---              | ---         | ---                         | ---                                                                                                                                                                                                                                                                                                                                                       |
| Opportunities | ---                                                                                                                                                                                                | ---              | ---         | ---                         | ---                                                                                                                                                                                                                                                                                                                                                       |

Financial effects

No significant financial risks or opportunities were identified with regard to labor in the value chain. While the stakeholders surveyed concluded that any child and forced labor in the upstream supply chain could lead to signi-

ficant reputational damage and thus to growth losses for SALESIANER, they considered the actual occurrence of child and forced labor to be unlikely due to the measures taken.

## 9.2 Status

Management der Impacts, risks and opportunities [S2-1, S2-2, S2-3]

### Organization and responsibility:

Textile purchasing is handled centrally for the entire SALESIANER Group by the Supply Chain Management (SCM) department. This means that operational responsibility for compliance with social standards in the supply chain also lies with this centralised department. Ultimate responsibility lies with the management.

**IRO management:** SALESIANER is responsible for the social and environmental impact along its own supply chain and translates this responsibility into the following key operational measures:

A central component is the obligation of our suppliers to comply with the principles laid down in our Code of Conduct and Ethics for Suppliers. These principles include the following labour and human rights:

- ▀ Freedom of association and freedom to conduct collective bargaining

- ▀ Working hours
- ▀ Wages and social benefits
- ▀ Health and safety at work
- ▀ Non-discrimination
- ▀ Fair Treatment
- ▀ Involuntary Labor and Human Trafficking
- ▀ Minor and Child Labor
- ▀ Youth Employees
- ▀ Ethical Recruitment
- ▀ Women's Rights

Another component of supply chain management is the annual, tool-supported sustainability survey of our key suppliers, which creates transparency about their sustainability performance in environmental and governance as well as social aspects.<sup>22</sup> In addition, we conduct both routine and ad hoc audits, e.g., following the discovery of (suspected) violations.

Our suppliers are obligated to provide SALESIANER, upon request, with all information necessary to conduct social audits.

Handling supply chain violations: If we become aware of indications of human rights violations or non-compliance with social standards, legal minimum requirements, and supplier code requirements within our supply chain, for example through reports or whistleblower systems, this will trigger the following measures:

1. Immediate examination of the facts
2. Request for comment
3. Request to initiate corrective measures
4. Monitoring and tracking
5. Termination of the business relationship if necessary

### Inclusion of workers in the value chain:

With the exception of a complaint reporting system, SALESIANER has not established any specific procedures for involving workers in the indirect value chain (Tier 2 and higher). However, we hold discussions with our direct key suppliers at least twice a year, during which sustainability in general and social issues in particular are discussed. We are pursuing the longer-term goal of making social responsibility measurable and visible beyond the textile product level. We are therefore committed to the gradual expansion of recognized quality seals, such as the Green Button or Fairtrade, which guarantee clear social standards across the entire supply chain (Tier 2 and higher).

<sup>22</sup> The impacts related to workers in the value chain are classified as "potential" because, at the time of reporting, SALESIANER had no information on actual (negative) impacts regarding the sub-topics classified as material, such as child labor.



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#### Key figures [S2-5]

The European Sustainability Reporting Standards (ESRS) do not contain or require any specific indicators relating to labour in the value chain. Due

to the importance of a positive impact beyond our company boundaries, SALESIANER has developed the following internal key figures.

| Social responsibility in the supply chain<br><small>[in%, for key suppliers with procurement volume &gt; € 20,000 p.a. or Ø € 100,000 p.a.]</small> | FY 23/24      | FY 24/25         | Δ in%    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|---------------|------------------|----------|
| Recognition of the SALESIANER Code of Conduct and Ethics for Suppliers or existence of an equivalent voluntary commitment of our own                | 30%           | 91%              | + 203%   |
| Suppliers with social certification<br><small>(OEKO-TEX STeP, Green Button, Amfori BSCI, Fairtrade ...)</small>                                     | not collected | 59%              | ---      |
| Key suppliers with an ESG <sup>23</sup> assessment / ESG rating (SALESIANER solution or equivalent, e.g. Ecovadis)                                  | 5%            | 94% <sup>Δ</sup> | + 1,780% |

Δ **Note:** Among our key suppliers with an ESG rating (50 out of 51 companies, corresponding to 94%), as of March 31, 2025, none of them are rated lower than D (sufficient) in the social (S) category by the rating solution on a scale from A (very good) to E (unsatisfactory). 3% have an A (very good) status, 32% a B (good) status, 39% a C (satisfactory) status, and 26% a D (sufficient) status. Our supplier portfolio also includes several companies with Ecovadis ratings of Bronze, Silver, Gold, and Platinum.

#### Concepts and measures implemented [S2-1, S2-4]

Around 50 suppliers were new or re-qualified in the 2024/2025 financial year. We also carried out a comprehensive risk assessment of our key suppliers. To this end, all relevant suppliers were asked to disclose their sustainability performance using a standardised tool. The company is a licensed software partner of the Global Reporting Initiative (GRI). The aim was to create transparency about the respecti-

ve commitment and performance in the areas of environmental, social and corporate governance (ESG). In addition, we have carried out the following country-specific risk classification with regard to labour in the value chain for our key suppliers (Tier 1):

| Company headquarters                        | Number of suppliers (%) | Risk categorisation |
|---------------------------------------------|-------------------------|---------------------|
| European Union, Switzerland, United Kingdom | 45 (90%)                | Low                 |
| China, Pakistan, Turkey                     | 5 (10%)                 | Increased           |

A media investigation also conducted during the reporting period revealed that there is currently no media evidence of human rights risks or violations of labor law within our supply chain.



A long-standing key SALESIANER supplier achieved a significant success for people and the environment during the reporting period. Alsico Madagascar was certified according to OEKO-TEX® STeP Level 3, making it the first garment factory in the Indian Ocean to receive this certification.



<sup>23</sup> ESG = Environment, Social & Governance

9.3 Next steps

Objectives and planned measures [S2-5]

To further strengthen social responsibility in our supply chain, we have set ourselves the goal of having all key suppliers accept our Supplier Code of Conduct and Ethics by the end of the 2030/2031 fiscal year. Furthermore, we aim to complete the sustainability assessment using our tool-based questionnaire for 100% of our key suppliers.

This also includes the inclusion of new suppliers in this monitoring process. We will also conduct on-site audits, particularly with those suppliers subject to a heightened risk assessment (see above).

| Social responsibility<br>in the supply chain<br><small>[Key suppliers with<br/>procurement volume ≥ € 20,000 or Ø € 100,000 p.a.]</small>                       | FY 24/25 | Goal FY 25/26 | Goal FY 30/31 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------------|---------------|
| Recognition of the SALESIANER Code of Conduct and Ethics for Suppliers or existence of an equivalent voluntary commitment of our own equivalent self-commitment | 91%      | 100%          |               |
| Suppliers with social certification<br><small>(OEKO-TEX STeP, Grüner Knopf, Amfori BSCI, Fairtrade...)</small>                                                  | 59%      | ---           | 80%           |
| Key suppliers with an ESG assessment / ESG rating<br><small>(SALESIANER solution or equivalent, e.g. Ecovadis)</small>                                          | 94%      | 100%          |               |

# 10 Consumers and end-users (ESRS S4)



10.1 **Materiality**

10.2 **Status**

10.3 **Next steps**

## 10.1 Materiality

*Impacts, opportunities and risks [ESRS 2 SBM-2, ESRS 2 SBM-3]*

Just as we want our employees to be able to go home as healthy as they arrived at work, our products and services should also not cause harm to our customers, their employees, guests, and patients. Therefore, SALESIANER places the highest priority on their safety and health.

**Inside-Out:** SALESIANER has a direct impact on the health and safety of end users, particularly through the wearing of our workwear. This is particularly evi-

dent in the area of personal protective equipment (PPE). Here, the focus is on protecting the affected individuals, for example, in the areas of welding, heat, and flame protection. Our cleanroom textiles also help prevent contamination, for example, in the pharmaceutical industry. Furthermore, hygienically impeccable and high-quality textiles make a significant contribution to people's well-being and safety in the healthcare sector, for example, with the help of our sterile, reusable surgical sets.

**Outside-In:** In particular, regulatory changes in the area of data protection or increased health and safety requirements could impact SALESIANER, for example, by further optimizing the existing data protection management system and requiring corresponding textiles to meet even higher standards. However, the materiality analysis did not identify any topics that are actually material for the SALESIANER Group from such an outside-in perspective based on the defined materiality threshold.

**Interests and viewpoints of stakeholders:** Customer surveys are conducted at least once a year throughout the SALESIANER Group. These surveys are supported by regular, direct interactions with customers by our sales and after-sales employees. A large number of customers, particularly in the industrial sector, also conduct their own audits at SALESIANER. These audits also provide a valuable and appropriate framework for identifying the interests and viewpoints of consumers and end users and incorporating them into our decisions and daily work.



| Consumers and end users              | Assessment of impact significance (0-5) | Assessment of financial impact (0-5)     |
|--------------------------------------|-----------------------------------------|------------------------------------------|
| Materiality threshold                | ≥ 3.00                                  | ≥ 3.00                                   |
| Data protection                      | 2.67 (low)                              | 2.25 (up to €1 million EBIT effect p.a.) |
| Freedom of expression                | 0.00 (none)                             | 0.00 (up to €10,000 EBIT impact p.a.)    |
| Access to (high-quality) information | 2.33 (low)                              | 0.00 (up to €10,000 EBIT effect p.a.)    |
| Health and safety                    | 3.50 (medium)                           | 2.10 (up to €1 million EBIT effect p.a.) |
| Personal safety                      | 3.00 (medium)                           | 0.00 (up to €10,000 EBIT effect p.a.)    |
| Child protection                     | 1.63 (low)                              | 0.00 (up to €10,000 EBIT effect p.a.)    |
| Non-discrimination                   | 0,00 (none)                             | 0.00 (up to €10,000 EBIT effect p.a.)    |
| Access to products and services      | 0.00 (none)                             | 0.00 (up to €10,000 EBIT effect p.a.)    |
| Responsible market practices         | 1.75 (low)                              | 2.10 (up to €1 million EBIT effect p.a.) |

| Health protection and safety |                                                                                                               |                  |                |                              |                                                                                                                                                                           |
|------------------------------|---------------------------------------------------------------------------------------------------------------|------------------|----------------|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential                    | Description                                                                                                   | actual/potential | Value chain    | Time horizon                 | Measures                                                                                                                                                                  |
| Impacts                      | Positive: Functional and hygienically flawless textiles promote the (occupational) safety and health of users | actual           | own activities | short,, medium and long term | ISO 9001<br>Quality inspections including repairs<br>OEKO-TEX Standard 100<br>Hygiene standards and hygiene certifications<br>Manuals<br>Product and application training |
| Risks                        | ---                                                                                                           | ---              | ---            | ---                          | ---                                                                                                                                                                       |
| Opportunities                | ---                                                                                                           | ---              | ---            | ---                          | ---                                                                                                                                                                       |



SALESIANER was honoured with the prestigious Superbrands Award in Slovakia - a sign of outstanding quality, brand strength and excellent reputation in the business sector.

| Personal safety |                                                                                |                  |                |                             |                                                                                                                                                                                                                                                  |
|-----------------|--------------------------------------------------------------------------------|------------------|----------------|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential       | Description                                                                    | actual/potential | Value chain    | Time horizon                | Measures                                                                                                                                                                                                                                         |
| Impacts         | Positive: Functional and hygienically perfect textiles promote personal safety | actual           | own activities | short, medium and long term | ISO 9001<br>Quality inspections including repairs<br>OEKO-TEX Standard 100<br>PPE clothing with quality mark<br>ISO 9001<br>OEKO-TEX Standard 100<br>Hygiene standards and hygiene certifications<br>Manuals<br>Product and application training |
| Risks           | ---                                                                            | ---              | ---            | ---                         | ---                                                                                                                                                                                                                                              |
| Opportunities   | ---                                                                            | ---              | ---            | ---                         | ---                                                                                                                                                                                                                                              |

Financial effects

With regard to consumers and end users, no material financial risks or opportunities were identified in the materiality analysis for the 2024/2025 financial year.

10.2 Status

Management of impacts, risks and opportunities [S4-1, S4-2, S4-3]

Organization and responsibility:

With regard to consumers and end users, the SALESIANER Group's management is responsible for the strategic direction. This includes setting goals and monitoring progress. Operational implementation is primarily the responsibility of the following areas or departments:

- Supply Chain Management (SCM): Procures certified textiles
- Operations & Logistics: Ensure the correct handling of textiles within the framework of the quality management system according to ISO 9001
- Sales & After-Sales: Provide customers with the necessary information
- Integrated Management Systems (IMS): Supports the entire organization in the further development of the quality management system

**IRO-Management:** To manage its impacts, as well as risks and opportunities, SALESIANER has established a group-wide quality management system in accordance with ISO 9001. In addition to setting and monitoring specific goals, this system primarily includes the development, implementation, and ongoing refinement of guidelines (e.g., Guideline AA 7.02.01 Customer Satisfaction and Guideline PA 7.91\_09 Clothing Hygiene and Cleaning Regulations) as well as the active involvement of our customers through feedback channels and regular surveys.

Key figures

The ESRS S4 does not require specific key figures. However, SALESIANER has defined its own key figures.

| Customer safety and health<br><small>[Number and quota]</small>               | FY 24/25 |
|-------------------------------------------------------------------------------|----------|
| Significant and confirmed<br>Health and safety concerns reported by customers | 0        |
| Complaint rate                                                                | 0,29%    |

Concepts and implemented measures [S4-1, S4-4]

SALESIANER attaches great importance to the health and safety of its customers. We have taken numerous measures to achieve this goal. On the one hand, our hygiene and medical products have certifications that confirm their effectiveness and safety. Secondly, we carry out regular risk analyses and assessments in order to identify potential sources of danger and take appropriate precautions. To date, no risks have been identified, provided our products are used as intended. Extensive product information and training ensure that this is the case. Our

regular, division-specific customer surveys are also part of our management concept for maximising customer safety and health. This is emphasised by the fact that there have been no violations in connection with the effects of our products and services on the health and safety of our customers or that any such violations have been brought to our attention.

## 10.3 Next steps

Objectives and planned measures [S4-4, S4-5]

Our goal is to keep the complaint rate (as a proxy for customer safety and health) below 0.30%. We plan to achieve this through continuous development of our quality management system.

| Customer safety and health<br>[Number and quota]                             | FY 24/25 | Goal FY 30/31 | Goal FY 35/36 | Goal FY 40/41 |
|------------------------------------------------------------------------------|----------|---------------|---------------|---------------|
| Reported significant and confirmed health and safety concerns from customers | 0        |               | 0             |               |
| Complaint rate [in%]*                                                        | 0,29%    |               | ≤ 0.30%       |               |

**\* Note:** The average complaint rate in Austria is shown here, since at the time of reporting the complaint rates for the other countries were not available with sufficient accuracy.



# 11 Business conduct (ESRS G1)



## 11.1 Materiality

## 11.2 Status

## 11.3 Next Steps

### 11.1 Materiality

*Impacts, risks and opportunities [ESRS 2 IRO-1, ESRS 2 GOV-1]*

Only clean businesses are SALESIANER businesses. We operate according to this self-image and principle.

**Inside-out:** We are aware that our activities not only have economic, social, and ecological impacts, but that, as one of Europe's leading companies in the rental textiles sector, we also bear legal and ethical responsibilities and serve as role models. Therefore, we ensure that the entire SALESIANER Group operates in compliance with all relevant laws and regulations and follows generally accepted ethical standards for decision-making and conduct in its day-

to-day business. Only in this way can we further expand our positive impacts and minimize any negative ones.

**Outside-in:** Our stakeholders – especially our customers – expect us to always operate within legal requirements, good practice standards and the additional limits they individually impose.



Any violation of these limits or failure to meet the expectations placed on us may result in serious consequences for the SALESIANER Group, including legal action (e.g., damages), exclusion from tenders, rescission of existing contractual relationships, and a significant loss of reputation, which may negatively impact our growth targets and the applicant market.

| Corporate management                                                    | Assessment of impact significance (0-5) | Assessment of financial impact (0-5)       |
|-------------------------------------------------------------------------|-----------------------------------------|--------------------------------------------|
| Materiality threshold                                                   | ≥ 3.00                                  | ≥ 3.00                                     |
| Corporate Culture                                                       | 4.00 (high)                             | 4.00 (up to €2.5 million EBIT impact p.a.) |
| Protection of Whistleblowers                                            | 3.00 (medium)                           | 2.10 (up to €1.0 million EBIT impact p.a.) |
| Animal Welfare                                                          | 0.00 (none)                             | 0.00 (up to €10,000 EBIT impact p.a.)      |
| Political Commitment                                                    | 0.00 (none)                             | 0.00 (up to €10,000 EBIT impact p.a.)      |
| Management of Relationships with Suppliers, Including Payment Practices | 3.50 (medium)                           | 2.00 (up to €200,000 EBIT effect p.a.)     |
| Corruption and Bribery: Prevention and Detection                        | 2.50 (low)                              | 3.00 (up to €1.0 million EBIT impact p.a.) |
| Corruption and Bribery: Incidents                                       | 2.40 (low)                              | 1.50 (up to €200,000 EBIT impact p.a.)     |

| Corporate Culture <sup>24</sup> |                                                                                                                                                                                                                                  |                  |                |                             |                                                                                                                                                                                         |
|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|----------------|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential                       | Description                                                                                                                                                                                                                      | actual/potential | Value chain    | Time horizon                | Measures                                                                                                                                                                                |
| Impacts                         | Positive: »Together we Care« means that every employee at SALESIANER is responsible for our sustainability performance. This practised principle helps - SALESIANER to reduce its negative impact on the environment and people. | actual           | own activities | short, medium and long term | Written and communicated leadership and responsibility principles<br><br>Continuous information and awareness-raising<br><br>Partial incentive systems in the form of target agreements |
| Risks                           | ---                                                                                                                                                                                                                              | ---              | ---            | ---                         | ---                                                                                                                                                                                     |
| Opportunities                   | Higher growth, higher productivity, lower fluctuation                                                                                                                                                                            | potential        | own activities | short, medium and long term | None                                                                                                                                                                                    |

<sup>24</sup>When assessing the topic of »corporate culture«, we not only considered compliance aspects, but also environmental and social aspects.

| Protection of whistleblowers / whistleblowers |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  |                |                             |                                                                                                                                                                                                  |
|-----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|----------------|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential                                     | Description                                                                                                                                                                                                                                                                                                                                                                                                                       | actual/potential | Value chain    | Time horizon                | Measures                                                                                                                                                                                         |
| Impacts                                       | <p>Negative: The lack of whistleblower protection can negatively impact the detection of wrongdoing, the promotion of integrity and transparency, the prevention of retaliation, compliance with legal regulations, and the improvement of corporate governance overall.</p> <p>The lack of whistleblower protection can lead to negative consequences (physical, psychological, and financial) for the individuals affected.</p> | potential        | own activities | short, medium and long term | <p>Code of conduct and ethics for employees</p> <p>Information sheet</p> <p>Whistleblower system (also for suppliers and other partners)</p> <p>Process description</p> <p>Company agreement</p> |
| Risks                                         | ---                                                                                                                                                                                                                                                                                                                                                                                                                               | ---              | ---            | ---                         | ---                                                                                                                                                                                              |
| Opportunities                                 | For SALESIANER, the lack of protection for whistleblowers harbours the financial risk that irregularities in the company and also in its value chain cannot be reported, thus cannot be uncovered and ultimately cannot be rectified                                                                                                                                                                                              | potential        | own activities | short, medium and long term | None                                                                                                                                                                                             |



At the beginning of April, responsible principles such as occupational safety, efficiency and teamwork were trained in Budapest and Szombathely. The training was combined with an Easter celebration and promoted dialogue, awareness and team spirit among employees.



| Management of relationships with suppliers, including payment practices |                                                                                                                                                                                                                     |                  |                |                             |                                                                                        |
|-------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|----------------|-----------------------------|----------------------------------------------------------------------------------------|
| Essential                                                               | Description                                                                                                                                                                                                         | actual/potential | Value chain    | Time horizon                | Measures                                                                               |
| Impacts                                                                 | Positive: Long-term and partnership-oriented supply relationships ensure a positive environment in the supply chain                                                                                                 | actually         | upstream       | short, medium and long term | General Terms and Conditions of Purchase (GTCP)<br><br>Regular dialogue with suppliers |
| Risks                                                                   | For SALESIANER, a lack of management of relationships with suppliers, including payment practices, harbours the financial risk of negative cash flow (payment targets) and also the impact on earnings (discounts). | actually         | own activities | short, medium and long term | General Terms and Conditions of Purchase (GTCP)<br><br>Payment terms                   |
| Opportunities                                                           | ---                                                                                                                                                                                                                 | ---              | ---            | ---                         | ---                                                                                    |

| Corruption and bribery |                                                                                                                                                                                                                          |                  |                              |                             |                                                                                                                                                                                                                                                              |
|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------------------|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential              | Description                                                                                                                                                                                                              | actual/potential | Value chain                  | Time horizon                | Measures                                                                                                                                                                                                                                                     |
| Impacts                | Negative: Active corruption and bribery can have consequences for the economy, the state and society                                                                                                                     | potential        | own activities<br>downstream | short, medium and long term | Code of conduct and ethics for employees<br><br>Compliance guideline on accepting and granting benefits<br><br>Training courses<br><br>Whistleblower system incl. works agreement<br><br>Internal control system (ICS)<br><br>Preventive and reactive audits |
| Risks                  | ---                                                                                                                                                                                                                      | ---              | ---                          | ---                         | ---                                                                                                                                                                                                                                                          |
| Opportunities          | The consistent prevention and detection of corruption and bribery harbours the financial opportunity of avoiding fines and penalties, the loss of reputation and the legal costs associated with corruption and bribery. | potential        | own activities               | short, medium and long term | ---                                                                                                                                                                                                                                                          |

Financial effects

As part of the materiality analysis, corporate culture was identified as the topic with the greatest positive impact (an opportunity with a potential EBIT impact of over €2.5 million per year) among the topics included in ESRS G1. Furthermore, it was assessed that the adequate prevention and detec-

tion of corruption and bribery also offers SALESIANER a significant financial opportunity with an EBIT impact of up to €1.0 million per year. No significant risks were identified in ESRS G1 during the stakeholder survey and assessment.

## 11.2 Status

*Management der Impacts, risks and opportunities [G1-1, G1-2, G1-3]*

### Organization and responsibility:

Due to the variety of topics contained in ESRS G1, organization and responsibility can be described as follows:

- ▀ **Corporate culture:** This is an expression of shared values in all parts of the SALESIANER Group and at all hierarchical levels. Nevertheless, it is the responsibility of the management to define values that correspond to the desired target image of a positive corporate culture. Information about these values and their anchoring throughout the organisation is the responsibility of managers and the respective divisions and departments.
- ▀ **Protection of whistleblowers:** It is the responsibility of the top management of the SALESIANER Group to ensure the legally compliant and effective protection of whistleblowers. The operational responsibility for implementing a corresponding whistleblower system lies with the legal department. This department also receives information reported via the whistleblower system and involves other departments within the company in a clearly defined and written process.

- ▀ **Corruption and bribery:** As with the protection of whistleblowers, overall responsibility lies with the management of the SALESIANER Group. It is primarily supported by the legal department in an advisory capacity and with regard to the implementation of corresponding guidelines. The Legal department also organises face-to-face training sessions and provides online training as a mandatory component of the SALESIANER Academy. Preventive and reactive audits, for example to monitor the effectiveness of the internal control system (ICS), are primarily carried out by Commercial Management and Legal and supported locally by the necessary departments and units (e.g. accounting) and external parties (e.g. auditors and law firms).

- ▀ **Management of relationships with suppliers, including payment practices:** This task is entrusted to the Supply Chain Management (SCM) department, which has Group-wide responsibility, flanked by the Commercial Management department. SCM is the organisational responsibility of the Chief Operations Officer (COO), while Commercial Management is the responsibility of the Chief Financial Officer (CFO).

**IRO management:** The materiality analysis identified four topics with a material impact and/or risks and opportunities: (1) corporate culture, (2) whistleblower protection and (3) management of relationships with suppliers, including payment practices.

- ▀ **Corporate culture:** The »mood picture« with regard to the corporate culture is collected through regular employee, customer and supplier surveys, among other things. As part of the employee appraisals, attention is also paid to aspects that are important for the corporate culture, such as management and responsibility principles. The results derived from this flow into corresponding concepts and measures and are subjected to an impact assessment.
- ▀ **Protection of whistleblowers:** The potentially negative effects for whistleblowers of reporting potential wrongdoing inside and outside the company are counteracted by a whistleblower system that complies with the Whistleblower Directive Directive (EU) 2019/1937. If necessary, authorised third parties (lawyers) who are obliged to maintain confidentiality are consulted. There is a company agreement on the whistleblower system and the protection of whistleblowers.

- ▀ **Corruption and bribery:** Among the most important measures is the creation of policies and procedures to prevent corruption and bribery. As part of its compliance policy, SALESIANER has also implemented an anti-corruption policy that clearly defines which activities are considered corruption and bribery and how employees should behave in such situations. This compliance policy is part of the employment contracts, is distributed with them, and acknowledgement must be confirmed with a signature. In addition, there is an ICS policy that is communicated and implemented group-wide and clearly outlines and defines responsibilities, for example, through a RACI matrix (Responsible, Accountable, Consulted, Informed). If necessary, authorized third parties (lawyers) bound to confidentiality are consulted.

- ▀ **Management of relationships with suppliers, including payment practices:** To ensure that smaller and medium-sized suppliers in particular do not get into financial difficulties, there are clearly defined and time-bound payment processes throughout the SALESIANER Group.

Key figures [G1-4, G1-5, G1-6]

| Protection of whistleblowers                                                                                                                                    |  | FY 24/25 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------|
| Number of messages received                                                                                                                                     |  | 4        |
| Number of reports investigated / internal investigations initiated from the reports                                                                             |  | 3        |
| Corruption and bribery                                                                                                                                          |  | FY 24/25 |
| Number of internal inquiries<br><small>(e.g. to accept or grant benefits)</small>                                                                               |  | 0        |
| Number of compliance training courses                                                                                                                           |  | 0        |
| Number of compliance audits                                                                                                                                     |  | 10       |
| Number of confirmed incidents of corruption and bribery                                                                                                         |  | 0        |
| Number of confirmed incidents in which employees were dismissed or disciplined for corruption or bribery                                                        |  | 0        |
| Number of confirmed incidents related to contracts with business partners that were cancelled or not renewed due to violations related to corruption or bribery |  | 0        |

| Payment practices                                                                                                                             |  | FY 24/25          |
|-----------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------|
| Average number of days until payment of invoices from the date on which the calculation of the contractual or statutory payment period begins |  | 30                |
| Percentage of payments that comply with the standard payment terms                                                                            |  | 100% <sup>Δ</sup> |
| Number of outstanding court cases due to late payment                                                                                         |  | 0                 |

Δ According to the General Terms and Conditions of Purchase (GTCP), the standard payment terms are 30 days less a 5 % discount or 60 days net. The average number of days is 30. 100% of payments therefore comply with the standard payment terms or are overdue.



### Concepts and implemented measures [G1-1]

SALESIANER has a Group-wide Compliance Management System (CMS). This consists of the following components:

| Tone at the Top         |                          |                 |
|-------------------------|--------------------------|-----------------|
| Compliance Organization |                          |                 |
| Prevention              | Early detection          | Reaction        |
| Policies and Procedures | Risk/hazard analyses     | Case Management |
| Training                | Whistleblower protection | Sanctions       |
| Consulting              | Audits                   | Optimization    |

#### Tone at the Top

As with our linen, the same applies to our business practices: Only clean business is SALESIANER business. The management of the SALESIANER Group communicates this expectation regularly, e.g. at management meetings and Up2Date meetings. The expectations are also clearly formulated in the Code of Conduct and Ethics for both employees and suppliers.

#### Compliance organization

The Group-wide Legal department performs compliance tasks. It reports to the Chief Operations Officer (CCO), who is a member of the Executive Board.

#### Prevention

Through clear and unambiguous guidelines such as our Code of Conduct and Ethics, risk-orientated procedures (e.g. dual control principle when concluding contracts and approving payments (so-called xFlow system), re-

gular training, especially for high-risk areas/functions such as our purchasing department, and ongoing advice, the compliance organisation helps to prevent damage to SALESIANER, its employees and business partners. In addition, the SALESIANER Group has developed a set of indicators that can point to possible irregularities or compliance failures.

#### Early detection

In addition, it is crucial to recognise potential compliance risks at an early stage in order to be able to counteract them adequately. This is achieved through Group-wide risk and hazard analyses, the protection of whistleblowers and preventive audits. In the re-

porting period, SALESIANER systematically identified and assessed compliance risks and developed an audit plan on this basis.

#### Reaction

In addition, we consistently pursue any suspicious activity within the framework of a uniform, group-wide procedure and impose sanctions where necessary. The findings are incorporated into the ongoing improvement of the compliance management system.



## 11.3 Next Steps

Objectives and planned measures [G1-4, G1-6]

**Goals:** We plan to continue our commitment to consistent compliance in the future. This extends not only to corruption and bribery, but also to other important topics such as data protection,

antitrust and competition law, and tax compliance. In the area of supplier management, we also aim to continue to consistently comply with standard payment terms.

| Business conduct                                      | FY 24/25 | Goal FY 30/31 | Goal FY 35/36 | Goal FY 40/41 |
|-------------------------------------------------------|----------|---------------|---------------|---------------|
| Number of pending compliance proceedings              | 0        |               | 0             |               |
| Compliance with standard payment terms with suppliers | 100%     |               | 100%          |               |

### Planned measures:

A special campaign to further inform and sensitise potential whistleblowers is planned for the coming financial year. The aim is to ensure that employees and external parties feel reassured that they can proactively report information on any irregularities without fear of reprisals. In addition, the preventive compliance audits already carried out in the reporting year will be continued in the coming financial years with the aim of having all countries of the SALESIANER Group audited accordingly.



# 12

## Appendix

- 12.1 Key performance indicators
- 12.2 Abbreviations

12.1

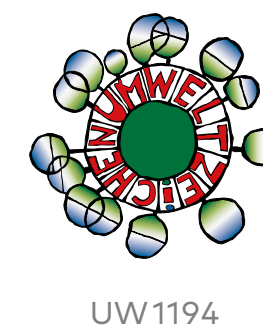
### Key performance indicators

| Processed laundry without rewashing | FY 2023/2024 | FY 2024/2025 | Δ in% |
|-------------------------------------|--------------|--------------|-------|
| kg                                  | 148,799,526  | 153,438,960  | + 3%  |

12.2 Abbreviations

|                 |                                                   |       |                                                                       |
|-----------------|---------------------------------------------------|-------|-----------------------------------------------------------------------|
| CapEx           | Capital Expenditures                              | GT&C  | General Terms and Conditions of Purchase                              |
| CEE/SEE         | Central and Eastern Europe / South Eastern Europe | ha    | Hectare                                                               |
| CMS             | Compliance Management System                      | HR    | Human Resources                                                       |
| CO <sub>2</sub> | Carbon dioxide                                    | IMS   | Integrated management systems                                         |
| CSRD            | Corporate Sustainability Reporting Directive      | IRO   | Impacts, Risks & Opportunities                                        |
| CY              | Calendar Year                                     | ISO   | International Organization for Standardisation                        |
| EBIT            | Earnings before interest and taxes                | KPI   | Key Performance Indicator                                             |
| ERP             | Enterprise Resource Planning                      | OpEx  | Operating expenditures                                                |
| ESG             | Environment, Social & Governance                  | p.a.  | per annum (annually)                                                  |
| ESRS            | European Sustainability Reporting Standards       | PCF   | Product Carbon Footprint                                              |
| FTE             | Full-time equivalents                             | PPE   | Personal protective equipment                                         |
| FY              | Financial year                                    | REACH | Registration, Evaluation, Authorisation and Registration of Chemicals |
| GDPR            | General Data Protection Regulation                | SBTi  | Science-based Targets Initiative                                      |
| GHG             | Greenhouse gases                                  | SCM   | Supply Chain Management                                               |
| GRI             | Global Reporting Initiative                       | t     | Tonnes                                                                |

# Imprint



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