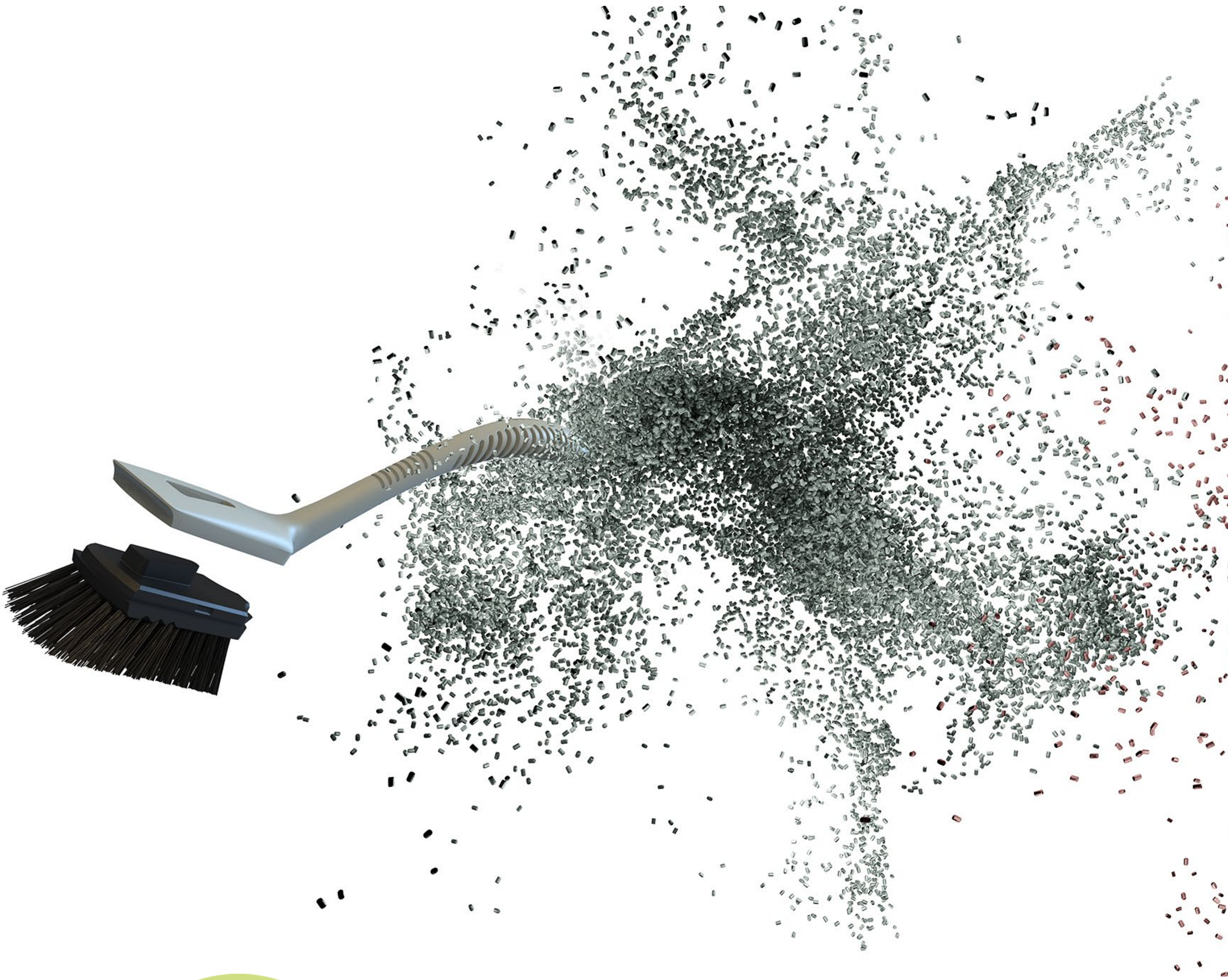
Sustainability Report 2025 – Ebnat AG



Our efforts towards sustainability

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Management Summary

Ebnat AG pursues a consistent and impact-oriented sustainability strategy based on the principles of honesty, measurability, traceability and continuous improvement. Sustainability is anchored in corporate management, in the management systems and in the operational target and key figure systems and is disclosed thematically and systematically in this report along the ESRS. In the 2025 reporting year, the reporting structure was further tightened, governance and responsibilities were made more precise, and the target and KPI logic was more systematized.

Strategic anchoring and governance

Sustainability is one of four strategic success positions of Ebnat AG. Responsibility lies with the Executive Board, is supplemented by clear roles between strategic responsibility, operational responsibility and the Sustainability Competence Centre and is presented to the Board of Directors at least once a year. The environmental management system according to ISO 14001 was successfully recertified in 2025; in parallel, the chemical concept, life cycle analysis and document control will be further developed by the end of 2026. The quality of governance and evidence was also further enhanced in 2025, in particular through the revision of the Code of Conduct and the binding nature of the supply chain.

Environment

In the environmental sector, the focus in 2025 was on climate protection and the circular economy. Total greenhouse gas emissions (Scope 1–3) amounted to 7,545 tonnes of CO_2e, which corresponds to a reduction of 13% compared to the previous year. The emission intensity was 151.3 t CO_2e per million CHF turnover. As in previous years, Scope 3 accounted for 97.0% of emissions, which means that the supply chain continues to be the decisive lever for improvement. In 2025, in-house photovoltaic production amounted to 233,712 kWh. At the same time, transparency about energy consumption and measurement logic has been further expanded.

In the area of circular economy, the internal plastics cycle was further consolidated. In 2025, the use of post-industrial recycling (PIR) amounted to 86,661 tonnes, while the use of post-consumer recycling (PCR) amounted to 33,284 tonnes. A total of 17 out of 167 articles have a PCR content, which corresponds to a share of 10.2%. The focus remains on material conversion, the further development of waste and scrap key figures and the design of recyclablepackaging and product concepts.

Social

In the 2025 reporting year, Ebnat AG employed 228 people or 201.8 FTEs. A key milestone was the successful certification by the UND department, which confirms the company's orientation as a family-friendly and equal opportunity employer. Topics such as working time models, ergonomics, internal communication and sustainability training were further developed and anchored in the target systems. At the same time, it is clear that individual rollouts and KPI systems are still under construction in 2025 and will be further consolidated in 2026.

In the supply chain, the completely revised Code of Conduct was agreed with all relevant suppliers of goods (turnover > CHF 8,000) in 2025 or covered by equivalent obligations. A change was made at a non-cooperating supplier. At the same time, the data and verification capacity in the supply chain remains expandable: Of the 39 main suppliers requested, only 1 supplier was able to provide primary data on greenhouse gas emissions in the year under review. The standardization of evidence, audit coverage and supplier data therefore remains a central field of action.

Corporate Conduct

Ebnat AG is committed to integrity, responsible behaviour and a gradual strengthening of formal verification. This is particularly visible in the EcoVadis 2025 assessment: with 63/100 points and a bronze medal, an improvement was achieved compared to the previous year, while the "Ethics" subscore of 45/100 shows that evidence, formal evidence and governance elements need to be further expanded. The Ombuds and Whistleblower Office has been established; Data protection, information security and specific compliance regulations are being systematically developed.

Target control 2025 and outlook

The 2025 target control shows a mixed picture: progress has been made in particular in the climate balance, in the circular economy and in the supply chain commitment. At the same time, there are still challenges with the depth of data in Scope 3, with parts of the audit and verification logic in the supply chain, as well as with individual rollout and system development topics. For 2026, the focus is therefore on further sharpening the KPI system, consolidating data quality, further developing sustainability key figures and systematically updating target paths. Ebnat AG is thus consistently pursuing its pragmatic and at the same time long-term sustainability approach.

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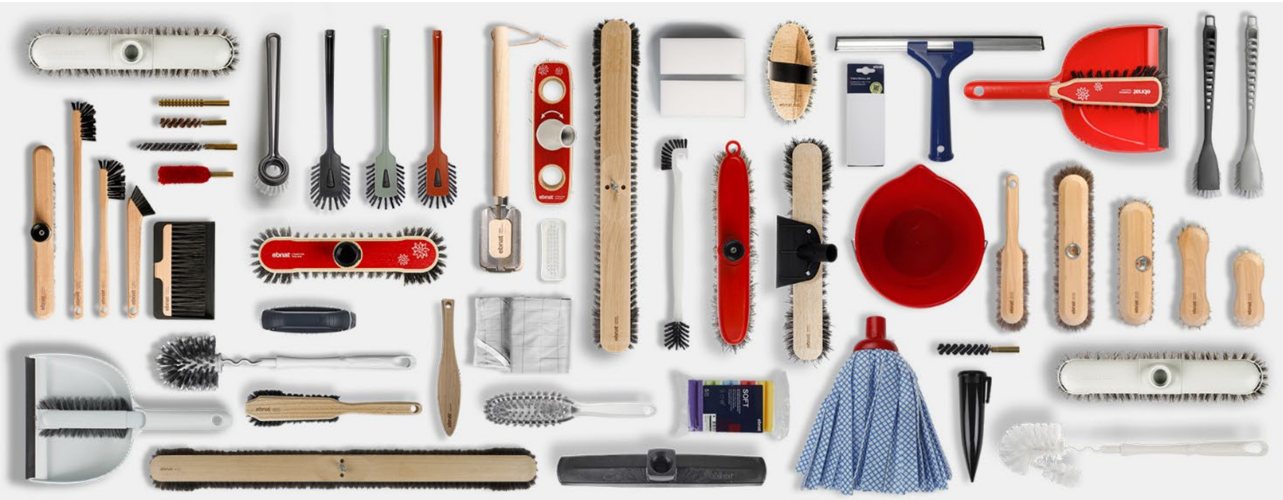
1 General information (ESRS 2)

1.1 Organizational Profile and Group Context (ESRS 2 GOV-1, GOV-2, SBM-3)

Ebnat AG is a Swiss industrial company based in Ebnat-Kappel, specialising in the development, manufacture and trade of **interdental brushes, toothbrushes, household brushes and industrial** brushes as well as complementary products. The company employs **228 people** (equivalent to 201.8 full-time equivalents) and generated **sales of CHF 49.9 million** in the year under review. Of this, **31.8% is accounted for by household care** and around **68.2% by oral hygiene (47.3% toothbrushes and 20.9% interdental).** While oral care is mainly used in-house, about half of the products in the household come from their own production.



Products of Ebnat AG

Production takes place at the main site in **Plant 1 in Ebnat-Kappel** (land area: 19,720 m²). **Plant 2 in Wattwil** (9,900 m²) serves as a storage and picking centre for household products.

Ebnat AG is a 100% subsidiary of TRISA Holding AG, headquartered in Triengen, and forms the competence center for interdental and household care within the TRISA Group.

The **TRISA Group** is an independent, family- and employee-managed Swiss industrial company with around **1,017 employees worldwide**. Since its foundation in 1887, the Group has developed into an international network that is active in over 60 countries and generated consolidated sales of around **CHF 222.4 million** in the year under review. . In addition to Ebnat AG, the group also includes **TRISA AG** (oral care, beauty care, hair care), **TRISA Electronics AG** (electrical appliances), **TRISA Accessoires AG** (hair accessories, costume jewellery) and **TRISA Bulgaria GmbH** (sales company).

The group of companies is family-run in the fourth generation and stands for long-term stability, sustainable value creation and a strong cultural and value compass – the so-called **TRISA Spirit**. The individual companies in the Group are legally independent and operationally self-responsible, but work closely together in common structures and processes – for example in quality management, innovation development or sustainability management.

As an integral part of this group, Ebnat AG benefits from group-wide synergies and innovative strength. At the same time, it makes a significant contribution to the Group's overall value creation and sustainability goals through its technological expertise, vertical integration and proximity to the customer.

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1.2 Ownership structure, capital structure and governance (ESRS 2 GOV-1, GOV-2)

Ebnat AG is a non-listed company and is not subject to the obligation to provide comprehensive corporate governance reporting. Nevertheless, relevant information is disclosed for transparency vis-à-vis business partners and stakeholders.

The share capital of Ebnat AG amounts to CHF 1,000,000, divided into 1,000 registered shares of CHF 1,000 each, fully paid-up. There are no participation certificates, profit participation certificates, convertible bonds or authorized/conditional capital. The only shareholder with more than 5% is TRISA Holding AG, Triengen.

The Annual General Meeting of Shareholders is convened in compliance with the statutory deadlines. There are no deviating statutory provisions on invitations, agenda items or voting rights provisions. Shareholders can be represented by written power of attorney – even by non-shareholders.

The Board of Directors (BoD) of Ebnat AG is composed as follows (unchanged in the year under review):

Roland Ulrich	President (since 2021, member since 2012)
Adrian Pfenniger	Member (since 2003)
Michele Vela	Member (since 2016)
Bruno Häfliger	Member (since 2021)

The Board of Directors has not formed any committees. In accordance with the organisational regulations, he performs strategic management tasks and delegates the operational management comprehensively to the management. The internal division of tasks is based on the current business and organisational regulations of 20 March 2024.

The Executive Board (GL) is made up of (unchanged in the year under review):

Michele Vela	Director (GL, joined in 2010)
Peter Brunner	Head of Finance and Human Resources (Managing Director, joined in 2005)
Peter Langenegger	Head of Sales and Marketing (extended management board, joined in 1996)
Davor Korac	Head of Logistics (extended Management Board, joined in 2008)
Nuhi Lahaj	Head of Production (extended Management Board, joined in 2008)
Yves Schläppi	Head of Technology (extended management board, joined in 2003)

1.3 Employee data (ESRS 2.13)

As of 31.12.2025, Ebnat AG employed a total of 228 people, which corresponds to 201.8 full-time equivalents (FTE). The average headcount over the year was 200.7 FTE, which represents an increase of 2.0 FTE compared to the previous year.

Employees

The employees are divided into the following functional areas (in FTE):

Functional area	RTD 2024	RTD 2025
Production	105.0	105.6
Production: Management / AVOR	7.8	7.8
Logistics	30.5	31.2
Technology	21.5	24.6
Marketing / Sales	20.6	20.0
Directorate / Administration	12.4	12.6
Total	197.8	201.8

Functional areas

Type of employment	Number 2024	Number 2025
unlimited with monthly salary	207	213
Apprentices with fixed-term contracts (not in FTE, 60% workload)	10	8
hourly wage (temporary)	13	6
fixed-term with monthly salary	1	1
Total employees	231	228

Type of employment

Form of employment	2024	2025
Full-time employees	175	178
Part-time employees	55	43
Proportion of women	120	111

Form of employment

Age structure of employees	2024	2025
< 30 years:	41	44
30 – 50 years:	118	114
> 50 years:	72	70

Age structure of employees

All employees work at the Swiss sites in Ebnat-Kappel and Wattwil. No temporary workers were employed in the year under review.

The data is based on monthly evaluations of the Abacus wage system. An integration into a BI tool is planned.

1.4 Scope of consolidation and scope of the report (ESRS 2 IRO-1, ESRS 1 AR 4–6)

This sustainability report covers the period from **January 1 to December 31, 2025** and refers to **Ebnat AG.** It reports on the sites **of Plant 1 (Ebnat-Kappel)** and **Plant 2 (Wattwil)** as well as the associated processes, consumption and employees.

Under applicable Swiss law, Ebnat AG is not obliged to prepare non-financial reporting in accordance with Art. 964a–964c of the Swiss Code of Obligations. Nevertheless, the report is prepared voluntarily in order to present the sustainability performance transparently and to systematically manage further development.

The reporting limit covers Ebnat **AG's own business activities**. Topics of the **upstream and downstream value chain** (e.g. supply chain, material origin, transport) are included in the report where they are identified as **material** – in particular in connection with **climate change (Scope 3**), **circular economy** and **labour and human rights in the supply chain**.

There were no significant changes to the scope of consolidation in the year under review . If accruals or methods change in the future, they will be reported transparently and, if necessary, adjusted to the previous year's values to ensure comparability.

1.5 Timeline, reporting frequency and format (ESRS 1 AR 7–9, ESRS 2 BP-1)

Ebnat AG publishes the Sustainability Report annually. The report is primarily based on the European

Sustainability Reporting Standards (ESRS); in addition, as in the previous year, reference is made to relevant GRI disclosures (GRI Index in the appendix).

Data Sources and Data Collection

The key figures and information presented in the report are based on internal systems, departmental evaluations and external calculations. Key data sources include:

- HR/HR data from the HR/payroll system (e.g. headcount, FTE, structural characteristics),
- Production and operating data from internal production/operating systems,
- Energy and consumption data from internal measurements and billing,
- Purchasing and supply chain data from procurement and supplier information,
- External assessments and audits (e.g. B. ISO certification, EcoVadis).

Methodology, demarcations and data quality

Established methods and recognised data bases are used for environmental and climate balances. Where primary data is not yet fully available (e.g. in parts of the supply chain), secondary data isused and marked as such. The report points out in the topic-specific chapters (esp. Climate/Supply Chain) transparently identifies where data gapsexist and how they can be closed gradually.

The data is collected and consolidated within the framework of defined responsibilities in the departments. Key figures are checked as part of an internal plausibility check and approval process. The establishment of a central KPI control system (KPI Navigator/BI) serves to further improve data coverage, timeliness and traceability; implementation will take place gradually.

Responsibility **for data quality** lies with the management of Ebnat AG. The methodology follows international standards (GRI, SBTi, ISO 14001) where possible. No **external third-party audit** was carried out in the year under review, but will have to be audited in future reporting cycles.

Restatements / Changes

If methods, system boundaries or calculation bases change significantly compared to previous years, these changes are described transparently. If necessary, prior-year figures are adjusted to ensure comparability.

Use of AI-powered tools

AI-supported assistance systems were used for structuring and text drafts. **Contents, key figures and statements** were checked by the responsible departments and confirmed in the internal approval process.

1.6 Involvement in external initiatives, standards and memberships (ESRS 2 SBM-3)

Ebnat AG uses external standards, initiatives and assessments to support the further development of sustainability management, increase comparability and communicate transparently to stakeholders. The programmes described below are important reference points for objectives, audits and improvement measures.

1.6.1 SQS certification ISO 14001

Ebnat has an environmental management system in accordance with the ISO 14001:2015 standard and has it regularly audited externally. The recertification was successfully carried out in 2025. At the same time, individual elements of the system are being further developed. This includes the further processing of the chemical concept, the revision of the life cycle analysis and improvements in document control. This work is scheduled to be completed by the end of 2026.

1.6.2 Swiss Triple Impact (STI)

The Swiss Triple Impact Programme (STI) supports Swiss companies in prioritising key sustainability issues in line with the SDGs in a structured manner and translating them into an action plan. Ebnat uses STI as a framework to sharpen selected environmental, social and governance objectives and to anchor them internally. The STI goals as well as their progress and embedding in the target and key figure management are presented in a consolidated form in the chapter "Goals, KPIs and Monitoring" in order to avoid duplication in the report.

1.6.3 B-Corp

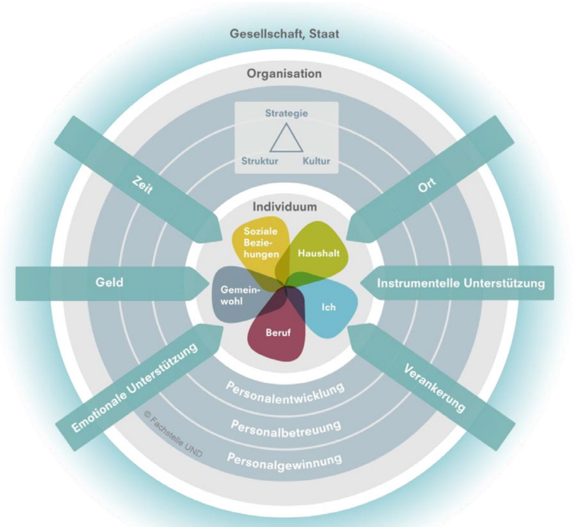
B-Corp is an international movement of companies that meet high standards in the areas of social and environmental responsibility, transparency and corporate governance. Ebnat is connected to the B-Corp movement through STI and uses the exchange as an orientation for impact-oriented corporate development. A formal certification as a B-Corp has been examined, but a change of purpose in the articles of association in the direction of a "Benefit Corporation" has not yet been pursued.

1.6.4 SBTi

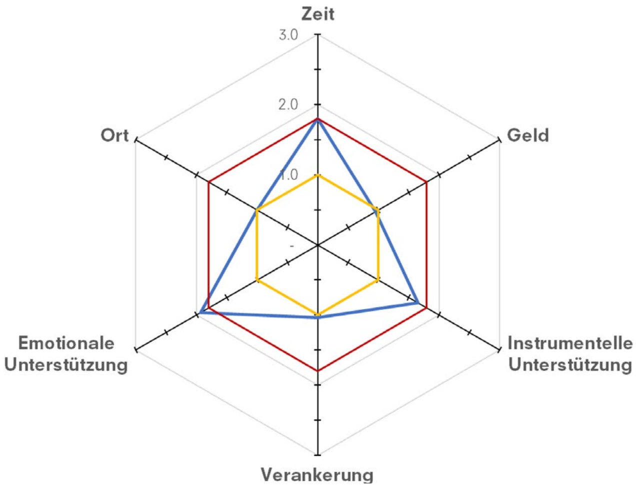
The Science Based Targets initiative (SBTi) is a global standard for setting science-based climate targets for companies and is based on the requirements of the Paris Climate Agreement. Ebnat AG aligns its climate strategy with the Group-wide SBTi target system. The focus is on reducing emissions in the company's own business activities and, to a much greater extent, improving the depth of data and influencing the supply chain (Scope 3 relevance). Goals, methodology, progress and data quality are shown in more detail in the climate chapter as well as in the target and KPI chapter.

1.6.5 Specialist Office UND

The UND specialist office supports companies in reconciling work and private life as well as in equality and equal working conditions. As part of a multi-year process, Ebnat identified fields of action, defined and implemented measures. The process led to the award of the certificate in 2025. Individual measures are further processed in a specialist group and additional measures – including shift work – are supplemented. Recertification is sought every three years.



Model UND



Valuation of Ebnat AG (initial situation)

1.6.6 EcoVadis

EcoVadis is a globally recognized platform for assessing the sustainability performance of companies. The four topics of environment, labour and human rights, ethics and sustainable procurement are evaluated. Companies receive a score (0–100) and – if they perform well – a medal (bronze, silver, gold or platinum). EcoVadis is used by numerous multinational companies to compare the sustainability performance of suppliers in a structured way.

Ebnat AG took part in an EcoVadis assessment for the first time in 2024. The final score in 2025 is 63/100 and corresponds to a bronze medal. Compared to the initial assessment (59%, percentage rank 59), the percentage rank was improved to 68%. However, the result still does not meet Ebnat AG's own ambitions.

The scorecard shows a mixed picture of performance:
- Environment: 65/100
- Labor and Human Rights: 67/100
- Sustainable procurement: 58/100
- Ethics: 45/100

While concrete measures have already been implemented in the areas of the environment and labour and human rights, there are significant deficits, especially in the area of ethics and, in some cases, in sustainable procurement. According to EcoVadis, these are not so much due to a lack of activities, but primarily to formal weaknesses and evidence, in particular:
- incomplete or not currently verified guidelines and documents,
- lack of formal evidence of business ethics,
- Missing entries or evidence in external risk and compliance contexts,
- insufficient formal evidence on the effectiveness of existing measures.

These results illustrate Ebnat's previous focus on concrete operational measures as opposed to formally fully documented evidence. Ebnat AG will systematically strengthen the formal evidence and governance elements in the coming periods; the action plan for improvement is updated in the report (see chapter "Goals, KPIs and Monitoring").

1.6.7 Bulk consumer articles / Act

The large-scale consumer article obliges energy-intensive companies to implement measures to improve energy efficiency. Ebnat has been involved in the program for the past ten years and has achieved the targets set for reducing energy consumption. As of 31.12.2025, the target agreement for the next programme period had been finalised and submitted. The signing took place in March 2026, after the end of the reporting period; the implementation and monitoring of the measures derived from it will take place from 2026.

1.6.8 EKAS 6508

The FCOS guideline 6508 obliges companies to systematically implement occupational health and safety. Ebnat meets the requirements through defined processes, training, audits and continuous improvement measures. Key developments and key figures are dealt with in the social chapter.

1.6.9 FSC and Swiss wood

FSC is an international certification system for responsible forest management and ensures the traceability of wood and paper products from sustainably managed forests. The Swiss Wood label identifies wood products that demonstrably come from sustainably managed forests in Switzerland and strengthens regional value creation and short transport routes.

Ebnat AG is certified for FSC as well as for Swiss wood. It sources FSC-certified beech and ash wood from Switzerland and birch wood from Northern and Eastern Europe; Birch wood from Russia was procured before the corresponding import restrictions came into force. In the course of wood processing, an average of around 70% of wood waste is generated, which has been stored in an in-house silo for over four decades and used to generate heat, with the amount of waste wood exceeding the regular heat requirement.

1.6.10 Other initiatives and networks

Membership in Swiss Cleantech is being considered, as Ebnat identifies with the political goal of effective CO_2 pricing. In addition, Ebnat has been actively participating in the Agenda 2030 group of the Canton of St. Gallen for several years. Ebnat is a partner company in the project "Circular Economy in Rural Areas" and supports research institutions, students and external inquiries (e.g. presentations) within the framework of available resources. Other networks are regularly reviewed and further developed if necessary.

2 Governance and Sustainability Responsibility (ESRS 2-GOV)

2.1 Embedding in strategy and management systems (ESRS 2, SBM-1, SBM-2)

Sustainability is a central component of Ebnat AG's corporate strategy and is implemented as a cross-cutting issue across all functions. The company management does not see sustainability as an isolated project, but as an integral part of corporate responsibility that combines ecological, social and economic aspects.

The environmental and sustainability policy of Ebnat AG formulates the basic principles on which strategic and operational decisions are based. These include, in particular:

- Responsible use of natural resources and emissions
- Maintaining social justice – especially in the supply chain
- Ensuring economic viability through innovation and efficiency
- Compliance with legal and regulatory requirements
- Continuous improvement in processes, products and behavior

Integration into management systems

Sustainability management is integrated into existing management systems. The environmental management system in accordance with ISO 14001 is embedded in the organizational structure and processes and is reviewed and further developed through internal audits, management reviews and operational objectives. In addition, other established systems and processes (e.g. quality, occupational safety, compliance requirements) support reliable implementation and documentation.

Governance Structure and Responsibilities (ESRS 2-GOV)

Governance for sustainability is based on a clear allocation of roles and responsibilities as well as defined review and control cycles:

- **Board of Directors (BoD):** Oversees the strategic direction and material sustainability issues. Sustainability is discussed as an agenda item in the Board of Directors at least once a year (e.g. as part of the strategy or annual review).
- **Executive Board (GL):** Has overall responsibility for sustainability and sets priorities, resources and objectives. The Executive Board receives consolidated sustainability reporting every six months and tracks key performance indicators on a quarterly basis.
- **Strategic Responsibility (Director):** Responsible for the long-term orientation and further development of the sustainability strategy as well as for overarching target systems.
- **Operational responsibility**: Responsible for implementation in the departments, data collection and action and KPI tracking. Operational responsibility will lie with R+D until the end of 2025 and will be anchored in the QUM (Quality and Environmental Management) area from 2026.
- **Sustainability Competence Center:** Coordinates sustainability management and reporting methodically, consolidates key figures and prepares reviews and decision-making bases for management and the Board of Directors.
- **Departments / line organization:** Operational implementation, data collection and action management in the areas and teams of purchasing, production, logistics, technology, QM, HR and sales/marketing.

Control and control mechanisms

Management is carried out via annual and divisional targets, defined key performance indicators (KPIs) and action plans. Key figures are collected in the specialist departments, consolidated by the Sustainability Competence Centre and assessed as part of the quarterly key figure review of the Executive Board. Consolidated sustainability reporting is submitted to the management board every six months; material topics and developments are presented to the Board of Directors at least once a year.

Key figures are checked as part of an internal plausibility check and approval process. In order to further increase data quality, timeliness and traceability, a central KPI control system (KPI Navigator/BI) will be gradually expanded.

Internal communication and anchoring

Sustainability is anchored through leadership dialogue, operational meetings and targeted information formats. An internal information concept is being further developed; central elements are consistent communication by managers and the development of suitable digital channels (including an employee app) to improve reach and traceability.

Sustainability contributes to securing long-term competitiveness, among other things by:
- innovation (e.g. circularproducts and material changeovers),
- Access to markets with increasing sustainability requirements,
- Reduction of risks (regulatory, supply chain, reputation),
- Strengthening employer attractiveness and employee retention.

2.2 Strategic ambitions in the field of sustainability (ESRS 2 SBM-3)

Ebnat AG pursues a long-term orientation towards resource-efficient, climate-friendly and socially responsible value creation. The aim is to minimise ecological and social impacts along the entire value chain and to systematically integrate sustainability into products, processes and partnerships. The long-term orientation framework is a consistent focus on the circular economy and measurable improvements.

The strategic ambitions are based on recognised standards and frameworks, in particular:
- Climate target system of the Science Based Targets initiative (SBTi) as a reference for decarbonization,
- Circular economy principles (including design and material strategies),
- recognised supply chain due diligence guidelines (e.g. OECD due diligenceapproaches);
- Supply chain programs and audit mechanisms (e.g. amfori/BSCI) as a reference framework forsocial standards,
- external assessment and comparison systems (e.g. EcoVadis) as an impetus forgovernance and evidence quality.

Sustainability ambitions have an impact on decision-making processes in product development, procurement, logistics and investment planning. Preference is given to materials that are recycled, bio-based or recyclable; In addition to quality and costs, supplier evaluations also take into account environmental and social aspects; and investments are assessed with regard to their sustainability impact.

The ambitions are derived from key risks (e.g. regulatorychanges, availability of resources, reputational risks, shortage of skilled workers) and opportunities (e.g. market requirements, differentiation, innovation, customer loyalty). Concrete objectives, key figures, target paths and progress are presented in a consolidated form in the chapter **"Goals, KPIs and Monitoring"** in order to ensure a clear control logic without duplication.

2.2.1 Understanding sustainability and impact

"Sustainability at Ebnat should be honest, measurable and comprehensible. Continuous, incremental improvement is the fundamental principle"

Sustainability at Ebnat AG is based on the principles of **honesty, measurability, traceability** and **continuous improvement**. The focus is on effective, implementable measures and incremental improvement, rather than perfectionism in presentation.

Ebnat AG achieves the greatest impact through the design of its products and through decisions in the choice of materials, design, life cycle and supply chain. Accordingly, the focus is on consistent product design in the sense of the circular economy. Direct operational environmental impacts continue to be reduced, but are only part of the total contribution compared to the influence of the upstream and downstream value chains.

At Ebnat, sustainability is understood in all three dimensions of ecological, social and economic sustainability. In addition to responsibility for the environment and for people, especially employees and employees of suppliers, this includes not only good corporate governance, but also financially successful business activities in the long term. Ebnat follows the UN's Sustainable Development Goals (SDGs), with the understanding of sustainability fully aligned with the definition of the 1992 Rio World Summit.

"Meeting the needs of the present, without compromising the ability of future generations to meet their own needs" (Rio earth summit 1992)

2.2.2 Strategic anchoring

Sustainability is one of Ebnat**'s four strategic success positions** and thus a central component of its self-image.

"Sustainability - understood in the dimensions of ecology, economy and social - and circular economy is consistently implemented in products, processes and infrastructure, which demonstrably provides customers with greater benefits." (Strategic Success Position Sustainability)

Ebnat wants to be one of the leading SMEs in the field of sustainability, but according to the above-mentioned principle honest, measurable, comprehensible and constantly improved.

The **vision** *"Sustainably inspiring!"* is deliberately ambiguous in that it takes up this idea of an SME leading in sustainability and at the same time creates a close relationship with customers and suppliers.

"Inspire sustainably!" (Vision Ebnat AG)

This is **brought into focus** in the mission.

Products should be both functional and sustainable (quality, durability, resources).

"With our **holistic understanding of sustainability,** we develop tailor-made solutions for every customer need. Our products impress with **their quality,** function**, materialization, durability** and a unique application experience." (Excerpt Mission Ebnat AG)

The **mission statement** sets out the attitude and approach.

- We live environmental awareness and sustainability!
- The environment is very important to us. We are guided by the idea of the circular economy.
- We know the environmental relevance of the materials used. We use materials and resources, such as energy or water, which are used for our products responsibly. We generate part of our energy with our PVA and pay attention to the lowest possible energy consumption. Wood waste is used to heat our premises. Wherever possible, recyclable materials are used and plastic waste is returned to the cycle.
- Continuous improvement is an important basis for our actions. We strive for sustainable and healthy growth.

(Excerpt mission statement)

The vision, mission, strategic success positions, mission statement and sustainability strategy (see below) are reviewed and updated annually.

2.2.3 Sustainability strategy

The sustainability strategy is reviewed annually and adjusted as necessary. It focuses on core topics that are reflected in operational objectives and performance indicators.

Action orientation
Sustainability is an essential trade orientation for all changes in the company. Decisions are reviewed and documented for their impact on sustainability. This applies in particular to design and product development, but also to technology, production and sales.
STI targets and CO_2 reduction target (SBTi)
The STI targets for circular products, plastics recycling, family and gender balance and compliance with labour standards in the supply chain have been implemented on time as key sustainability commitments. Within the Group, the SBTi programme sets binding CO_2 reduction targets and implements measures.
Environmental balance
Annually updated environmental balances according to CO_2 equivalents and environmental impact points serve as a point of orientation to reduce environmental impacts in the sense of continuous improvement.
Resources used
The entire footprint is gradually and systematically reduced through systematic assessment and exchange of the resources used.

Production and energy efficiency
Production efficiency in terms of cost per piece, scrap and the energy efficiency of plants and infrastructure are measured and continuously improved.
Communication
The sustainability strategy and progress are actively communicated to stakeholders and justify the performance compensation.

Concrete goals, key figures, target periods and the status of target achievement are presented in the chapter **"Goals, KPIs and Monitoring".**

3 Materiality and Stakeholders (ESRS 2-SBM and 3)

The materiality analysis was carried out at the end of 2024. It was not carried out again in the 2025 reporting year; the results continue to be used as the basis for management and reporting.

3.1 Description of the business model (ESRS 2 SBM-2 (b))

The business model covers the entire value chain:
Product development (in-house developments with a focus on functionality, design, material)
Procurement (direct raw materials such as plastics, bristles, packaging material – internationally sourced, incl. risk countries)
Production (mainly in-house production at the Ebnat-Kappel site, with deeply integrated processes such as injection moulding, brush trimming and packaging)
Warehousing and logistics (Plant 2 in Wattwil as a picking centre, transports by third parties)
Sales (private label, specialist retailers, international OEM customers, rebranding partners)
After-sales / support (e.g. sustainability awards, customer information via QR code, service contracts)

The value proposition is aimed at:
- Consumers via private label partners and retailers
- Household & Personal Care Company / Distributor
- Health-oriented end customers who care about sustainability, quality and functionality

Differentiating features:
- Innovative in-house products
- Customer-specific solutions / private label
- High degree of automation and vertical integration
- Sustainability orientation (ISO 14001, SBTi goals, audited supply chain)

Sustainability is integrated into all essential business processes:
- Products: Circular designs, use of PCR plastics, analysis of bio-based alternatives
- Supply chain: Social and environmental audits (BSCI, SMETA), risk analysis, exclusion of child labour
- Resource management: energy efficiency, Scope 1–3 climate targets, scrap and waste reduction
- Communication: QR code for sustainability information on products, clear customer identification in the factory shop

3.2 Process of the materiality analysis (double materiality)

At the end of 2024, the management of Ebnat AG conducted a comprehensive materiality analysis in several workshops according to the principle of double materiality. This analysis forms the basis for deriving strategic sustainability goals and measures in line with the requirements of the ESRS.

3.2.1 Procedure

The structured process included the following steps:
1. Identification of internal stakeholders for workshops
2. External stakeholder analysis
3. Creation of the topic longlist
4. Creation of the topic shortlist
5. Determine risks, opportunities and effects
6. Evaluation of these aspects through internal rating and stakeholder evaluation
7. Creation of the double materiality matrix

3.2.2 Internal Stakeholders

A total of seven executives took part in the evaluation. The classification was made according to ESG topics:
- E (Environmental) 3 persons
- S (Social) 2 persons
- G (Governance) 1 person

The internal stakeholders also represented the views of their external stakeholders (e.g. customers, suppliers, partners).

3.2.3 External stakeholder analysis

The interests of external stakeholders were taken into account via an indirect methodology. Instead of time-consuming and resource-intensive individual interviews, the internal stakeholders were commissioned to contribute the perspectives and requirements of their respective reference persons (e.g. customers, partners, suppliers). This approach was chosenbecause many contact persons (e.g. buyers) do not have the necessaryexpertise in the field of sustainability. Specialists, on the other hand, are oftenunder great time pressure and can rarely take time for an SME like Ebnat as part of a full analysis.

3.2.4 Rating system

All topics of the ESRS longlist were discussed, evaluated for their relevance and transferred to a shortlist. The following evaluation dimensions were taken into account:
A) Impact analysis:
- Scale 0–5
- Scope 0–5
- Irreversibility 0–5
- Probability 0–1

B) Risk analysis:
- Extent 0–5
- Probability 0–1

C) Opportunity assessment:
- Extent: 0–5
- Probability 0–1

D) Stakeholder Evaluation:
- Assessment of each topic on a scale of 0 to 100 points

This matrix served as the basis for the double materiality assessment according to ESRS. Both the financial materiality ('outside-in') and the impact materiality ('inside-out') were taken into account.

3.2.5 Result of the materiality analysis

On the basis of the matrix evaluation, five priority topics were identified that will form the focus of Ebnat AG's sustainability strategy in the future:

- Climate Change (ESRS E1)
- Circular Economy (ESRS E5)
- Own employees (ESRS S1)
- Consumer protection (ESRS S4)
- Labour force in the value chain (ESRS S2)

These topics are at the heart of medium- and long-term target and action planning and are subject to regular review and further development.

3.3 Risk and Opportunity Management

Ebnat AG's sustainability management is based on an integrated approach to identifying, evaluating and managing material risks and opportunities. The risk and opportunity assessment is carried out in close accordance with the basic principles of the materiality analysis and takes into account both environmental and social impacts as well as potential financial consequences for the company.

3.3.1 Systematics and methodology

As part of the materiality analysis, a structured process for risk and opportunity assessment was carried out in 2024. The analysis was carried out along the following dimensions:
Effects on people and the environment (extent, irreversibility, probability)
Financial risks and opportunities (extent, probability of occurrence)
Stakeholder evaluation (relevance of external interests, internally represented)

The results were transferred to the dual materiality matrix, which serves as the basis for strategic sustainability goals.

3.3.2 Key risks and opportunities

Based on the five prioritized topics, the following risks and opportunities were identified:

1. Climate change (ESRS E1)
- Risks: Increasing regulatory requirements (e.g. CO_2 levies), energy shortages, weather-related supply interruptions
- Opportunities: Competitive advantages through decarbonization, energy efficiency gains, positive reputational impact of CO_2 reduction

2. Circular economy (ESRS E5)
- Risks: Bottlenecks in recycling materials, high investment costs for conversion
- Opportunities: Resource savings, innovation potential in design and choice of materials, market opportunities in sustainable products

3. Consumer protection (ESRS S4)
- Risks: Reputational damage in the event of unclear product labelling, legal liability in the event of defects
- Opportunities: Higher customer loyalty through transparent sustainability communication, differentiation through product safety

4. Own employees (ESRS S1)
- Risks: shortage of skilled workers, demographic change, psychological stress in the workplace
- Opportunities: Strengthening employer attractiveness, better employee retention, increasing productivity

5. Employees in the supply chain (ESRS S2)
- Risks: Reputational risks due to supplier abuse, legal obligations (e.g. child labor, conflict materials)
- Opportunities: Building trusting supply relationships, efficiency gains through better social standards, proactively meeting regulatory requirements

3.3.3 Anchoring in the management system

The findings from the risk and opportunity assessment have been incorporated into strategic planning, investment decisions and operational implementation. The topics have been prioritised and form the basis for concrete measures and target plans. The results are reviewed and adjusted annually as part of the target achievement and planning process.

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The aggregated results are visualized in the materiality matrix (Chapter 3.2) and show in which subject areas there is a particular need for action.

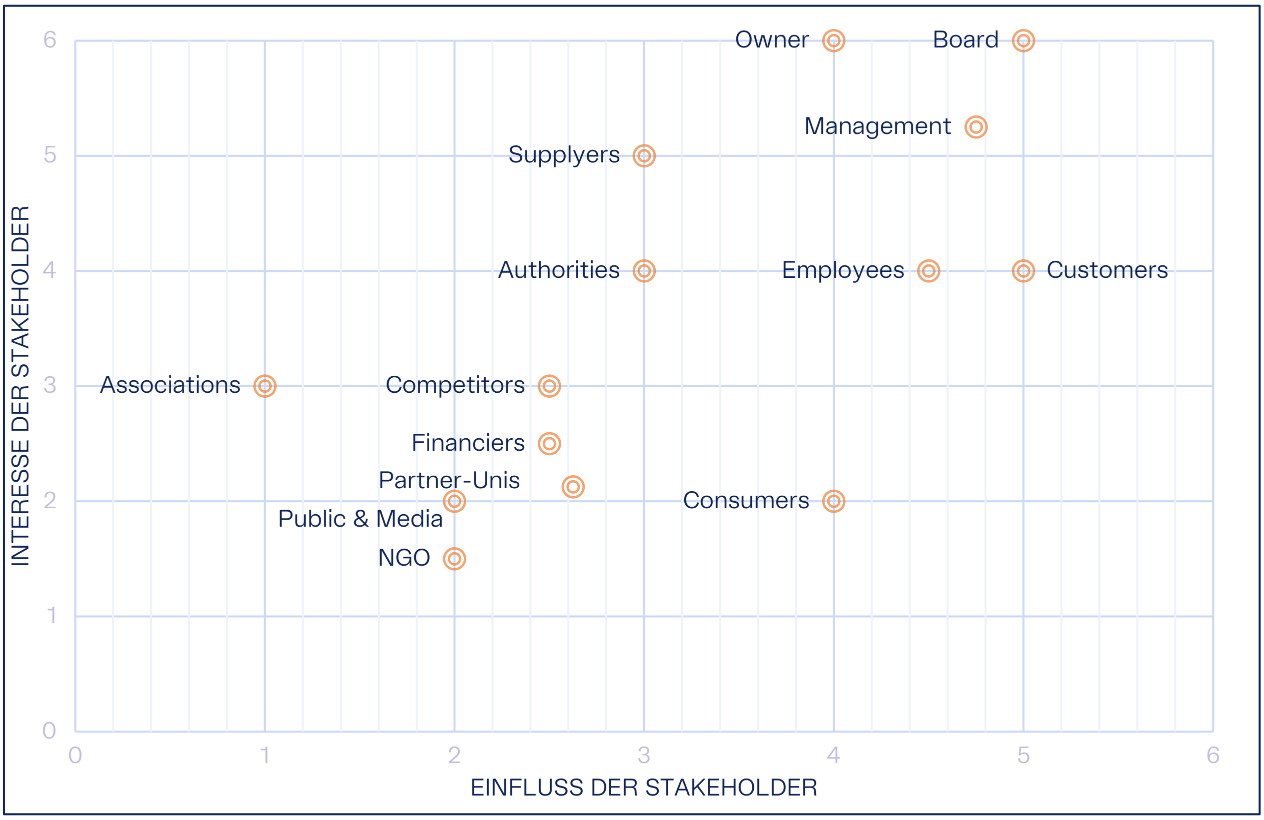
3.4 Stakeholder Involvement (ESRS 2 IRO-1)

Ebnat AG considers the involvement of its relevant stakeholder groups to be an essential component of sustainability management. As part of the materiality analysis at the end of 2024, special attention was paid to the assessments and expectations of these groups. The findings were directly incorporated into the prioritization of material topics according to the principle of double materiality.

3.4.1 Relevant stakeholder groups

Both internal and external stakeholders were taken into account for the materiality analysis. These include, in particular:
- Internal stakeholders: Owners, Board of Directors, Executive Board, Management, Employees
- External stakeholders: customers, consumers, suppliers, authorities, competitors, partners, universities, funders, NGOs

The identification was carried out on the basis of a systematic stakeholder analysis.



Stakeholder analysis

3.4.2 Methodology of stakeholder engagement

In two workshops, the management contributed the views of the most important stakeholder groups. Certain questions were examined in dialogue with the stakeholders. Systematic involvement only takes place with stakeholders who agree to do so. For example, it is often difficult to obtain structured feedback from customers or authorities (effort for stakeholders). Instead, the internal specialists represented the perspectives of their respective external contacts.

3.4.3 Stakeholder expectations

From the perspective of internal and external stakeholders, the following topics in particular were identified as particularly relevant:

- Climate protection and CO_2 transparency along the value chain
- Fair working conditions at suppliers (e.g. BSCI audits, exclusion of child labour)
- Use of recyclates and bio-based materials
- Product safety and labelling of sustainable services (e.g. for private label products)
- Transparent communication and progress monitoring on sustainability goals

3.4.4 Impact on materiality assessment

As part of the materiality analysis, the stakeholder perspective was numerically taken into account. Each topic on the shortlist was given a stakeholder rating of 0 to 100 points. This assessment was included in the materiality matrix on an equal footing with risk assessment, impact potential and financial relevance. This ensured that not only regulatory or internal company considerations determine prioritization, but also the perspective of key stakeholders.

3.4.5 Frequency and further development

The stakeholder dialogue as part of the materiality analysis is to take place regularly in the future. The plan is to conduct a review every two years (next review in 2026) as well as the situational involvement of stakeholders in special projects (e.g. new product lines, deeper audits in the supply chain). In the medium term, it will beexaminedwhether a targeted external feedback format (e.g. customer panel, supplier questionnaire) is suitable for further development.

Expectations and dialogue with stakeholders

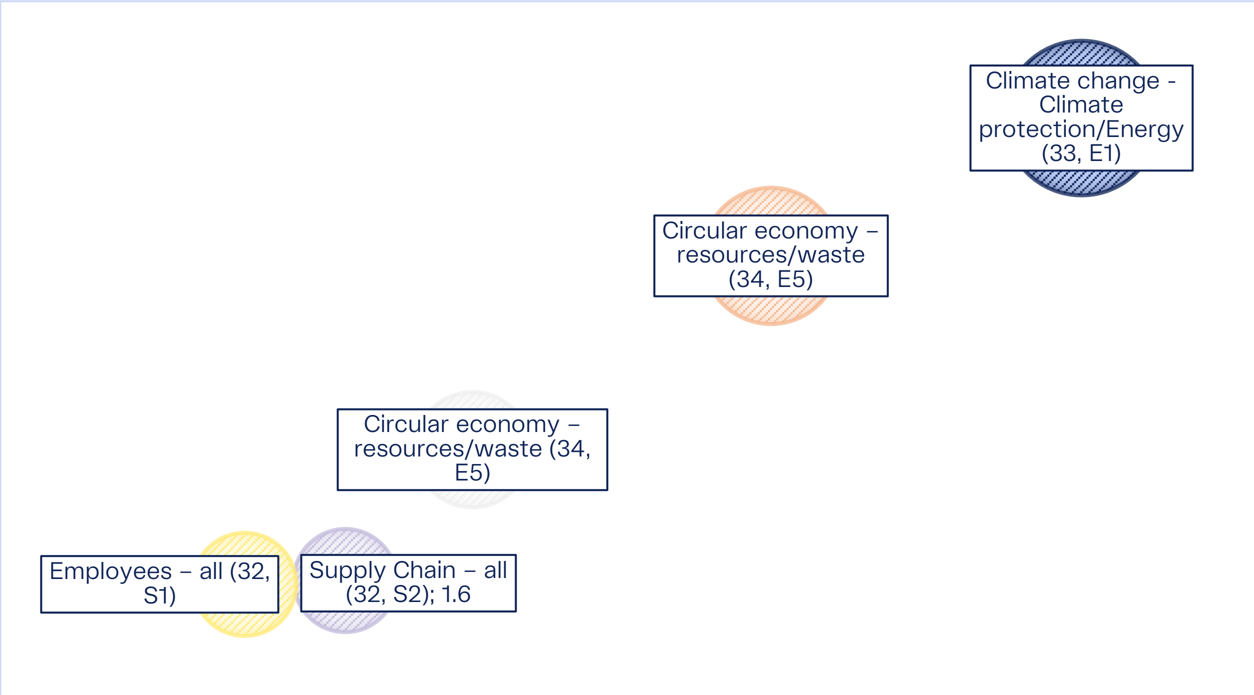
Stakeholders	Methods and results of the dialogue
Owners: As 100% family-owned companies, owners naturally play a central role. Family members, CEO and CTO, hold the central functions in the management of the larger sister company Trisa AG and head the group coordination. However, the Trisa Group is actually managed as a group, i.e. the group companies have a high degree of independence. The owners' expectations are sustainable corporate development (sales and earnings, long-term) and sensible use of synergies within the Group.	Seat of an owner's representative on the board of directors (member), but mostly consensus-oriented decision-making of all boards of directors Coordination in the group on important topics (creation of competence centers, information, reporting, centralized services) Simple and direct ad hoc communication
VR/GL: Decision-makers for the strategic and operational management of the company with a high level of commitment and identification. The expectations are that the strategic objectives and the annual targets derived from them will be achieved while managing risks and exploiting opportunities.	Regular meetings (board of directors at least 4, management at least 10 annually) and other vessels (strategy workshops, workshops, exchange of information). Intensive dialogue on strategy, operational business, projects and initiatives.

Stakeholders	Methods and results of the dialogue
Management/Cadre: Responsible for operational implementation and sustainability measures. They were originally the triggers for a sustainability strategy and continue to be the drivers. Expect	- Monthly meetings for the exchange of information, KPIs, measures - Department meetings every 2-4 weeks - Shop floor daily
Suppliers: Can make a significant contribution to reducing CO_2 and to the workforce in the supply chain. Are very important for innovation and improvement. Would like a price for sustainability, but minimal long-term supplier relationships and sales opportunities.	- minimum annual appraisal - Supplier evaluation - Compliance Queries - Sustainability issues still need to be institutionalised
Customers: Customers are the buyers of the retail trade or brands. They usually expect sustainability at no extra charge. In the long term, sustainability can become a "licence to operate".	- Various sales talks - Short discussion of sustainability at as many meetings as possible - Various requirements for reporting on sustainability and products, often not (yet) following a standard
Employees: Expect appreciation and fair treatment (remuneration, information, inclusion). Consider a sustainable company to be increasingly relevant for the choice of workplace.	- Internal information concept with the most important element of information from the direct supervisors - Training and involvement in working groups - Perception and appreciation
Authorities: Primarily expect compliance with legal requirements and secure jobs.	- Regular contact at municipal level (directly and via employers' association) - Participation in various committees (e.g. Toggenburg region, traffic commission, etc.) - Direct contacts when needed
Competitors: Expect fair behavior in competition, i.e. no greenwashing, for example.	- Contact if required, e.g. at trade fairs
Associations: Are relevant for knowledge transfer and representation of interests. Expect commitment to the purpose of the association	- Meetings as part of the association's work and networking
Investors: Usually banks. Expect long-term customer relationship and safety of the equipment.	- Periodic meetings
Partners/universities: Knowledge transfer and advisory services	- If needed - Support for scientific work by universities and students - Support for strategies and individual projects
Consumers: More and more expect products to be sustainable and durable, but still have a good price-performance ratio.	- Product information for your own product range via QR code/website - Courteous handling of customer requests
Public/media: Expect interesting background information and no misconduct	- Press reports on sustainability where opportunity presents itself - Communication training in dealing with media
NGO: Expect correct behavior in relation to their subject area.	- If necessary or for specific questions.

Expectations and dialogue with stakeholders

3.5 Material topics and assignment to ESRS

Double materiality of Ebnat AG (as of 2024)



3.5.1 ESRS E1 – Climate Change

Climate change is one of the central sustainability issues for EBNAT AG. Both regulatory changes and changing expectations of customers and partners result in significant risks, but also opportunities. In the following, the main impacts, risks, opportunities and dependencies in connection with climate change are presented.

3.5.1.1 Impact of the company on climate change

EBNAT contributes to the emission of greenhouse gases through its industrial production, logistics processes and the use of materials. The effects are spread across Scope 1 (heating, vehicle fleet), Scope 2 (purchased energy) and Scope 3 (supply chain, e.g. plastics, packaging, transport by third parties).

3.5.1.2 Dependencies related to climate change

EBNAT is dependent on a stable climate and energy environment in several respects:
- Availability and price stability of energy (electricity, heat)
- Functioning supply chains – especially for raw materials from risk regions
- Weather-related logistics failures or supplier failures
- Market requirements for CO_2-neutral products in the B2B segment
- Expectations of stakeholders (esp. owners, B2B customers) in climate transparency

3.5.1.3 Risks related to climate change

The following climate-related risks have been identified:

- Transitory risks: Introduction or tightening of CO_2 levies, stricter regulatory requirements (e.g. through new EU regulations), risk of not being taken into account in customer tenders due to insufficient climate reports
- Physical risks: disruption of supply chains due to extreme weather events, increase in energy costs, heat stress on production processes

3.5.1.4 Opportunities related to climate change

On the other hand, there are opportunities through proactive climate strategies:
- Improvement of the rating in EcoVadis and other audits
- New markets or customer groups through climate-friendly products (e.g. recyclates, bio-based materials)
- Attractiveness as an employer in terms of a sustainable employer brand
- Early adaptation of production (energy efficiency, circular economy)

3.5.1.5 Temporal relevance

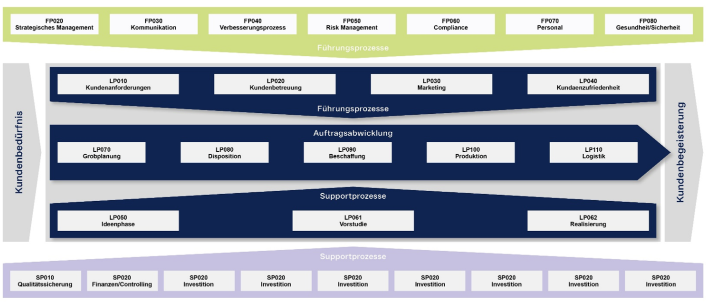
The risks and opportunities are evident both in the short term (audits, reporting), in the medium term (product development, supply chain requirements) and in the long term (regulation, carbon pricing, transition to net-zero society by 2050).

Ebnat considers the topics of climate protection and energy measures to be the most important contribution to ESRS E1. The focus is on reducing one's own CO_2 balance. SBTi's group commitments are decisive for this. With a linear contribution from Ebnat AG, it is sufficient to switch to electric vehicles for the reduction targets by 2030 in Scope 1 and 2 due to the already very low level. Nevertheless, other ways to reduce one's own CO_2 emissions will be pursued, regardless of how large the individual leverage effect is. Among other things, work is being done on energy measures as part of the bulk consumer article, projects to reduce waste and waste, on the renewal of the heating system or on a mobility concept, which at the same time supports raising awareness among employees.

The effective challenge, however, lies in the supply chain, where over 97% of CO_2 is caused.

3.5.2 Life Path Perspective and Environmental Aspects of Ebnat AG

Vorgelagerte Stufen
- Materialien / Rohstoffe / Verpackungen
- Lieferanten / Beschaffung
- Energie / Medien
- Transporte zu Ebnat
- Arbeitswege Mitarbeitende



Nachgelagerte Stufen
- Versand / Transporte
- Kunden / Handel
- Nutzung der Produkte
- End-of-life (Entsorgung / Recycling / Verwertung)

Umweltaspekte und -auswirkungen

Ressourcen und Outputs
- Energieverbrauch
- Materialeinsatz
- Ausschuss
- Abfall
- Abwasser

Umweltwirkungen
- Emissionen (CO_2, Luft)
- Lärm / Verkehr
- Boden / Grundwasser
- Biodiversität / Umfeld

Betriebliche Risiken
- Risiken / Notfälle

Process Map

The illustration shows the life cycle perspective of Ebnat AG along the upstream stages, its own processes and the downstream stages. At the same time, the main environmental aspects and impacts that arise along the value chain are visualized. It forms the basis for the assessment of environmental aspects and the derivation of material topics.

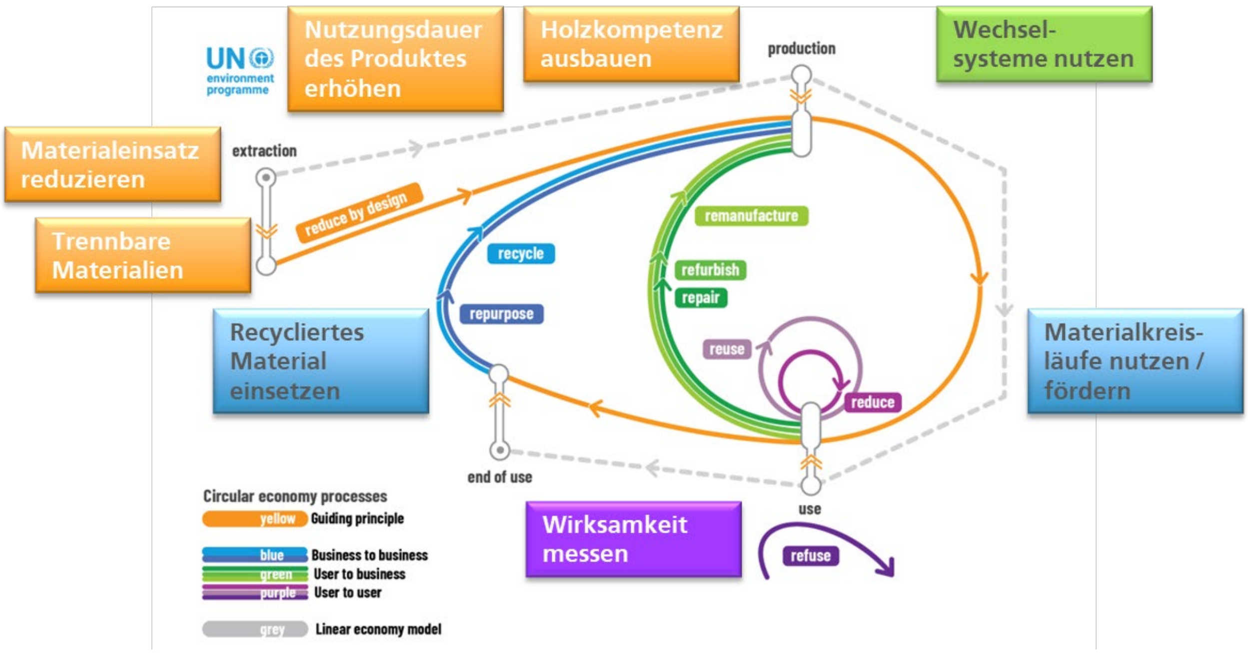
Key environmental aspects of Ebnat AG
- **Energy consumption and greenhouse gas (CO_2) emissions,** especially in the area of production and infrastructure
- **Material use and resource efficiency with a focus on plastics, packaging and the use of PCR and PIR materials**
- **Scrap and waste generation as a key lever for material efficiency and circular economy**
- **Waste management and recyclability, including internal material cycles and external disposal routes**
- **Supply chain and upstream environmental impacts (Scope 3),** especially in the area of material origin, production at the supplier and transport
- **Logistics and transports upstream and downstream along the value chain**
- **Operational risks and emergency situations, in particular with regard to environmental hazards (e.g.** leaks, malfunctions)

The key environmental aspects described form the basis for the definition of Ebnat AG's goals, measures and key figures. They are managed in Chapter 7 via the topics E1 (climate change), E5 (resource use and circular economy) and S2 (supply chain).

3.5.3 ESRS E5 – Circular Economy

The circular economy is a central lever for resource conservation and CO_2 avoidance. In recent years, EBNAT has taken significant measures to promote the use of bio-based and recycled materials.

3.5.3.1 Impact of the company on the circular economy



Circular economy according to the UN Environment Programme with the fields of activity of Ebnat AG

In the circular economy, the focus is on resource inflows and waste, primarily in products, i.e. to a much lesser extent in direct operational environmental impacts. Ebnat therefore makes a significant contribution to the circular economy through responsible product design. Constantly measure measures

For Ebnat, the most important measures are derived from the 10 R strategies of the circular economy, especially the principles of "reduce by design", "refurbish" and "recycle":

- reduce by design:
  - **Useful life**: Products, as long as they are not limited in their service life by their use (interdental brushes and toothbrushes), are characterized by their durability. At the same time, this is a quality feature of Ebnat products for many consumers.
  - **Use of materials**: The principle of "reduce to max" is consistently implemented in the design. The idea is full functionality and attractive design with the lowest consumption of resources. At the same time, care is taken to ensure that the resources used can be easily returned to the cycle or disposed of with the lowest possible environmental impact.
  - **Separable materials**: Brushes are composite products. Because of their low material value and application-related contamination, they are usually incinerated. Nevertheless, many measures are taken for new products so that resources can be separated and thus returned to the cycle, even if there is no corresponding cycle (e.g. hard-body plastic).
  - **Wood expertise**: Ebnat uses wood and materials from the natural cycle in many products. Wherever appropriate, preference is given to such resources.
- Refurbish:
  - **Interchangeable systems**: Products are offered with interchangeable heads, so that the body and handles can be used for a longer period of time. This reduces the use of materials and CO_2 emissions by up to over 80% in some cases.
- Recycle:
  - **Recycled material**: Use of PIR and PCR plastic.
  - **Material cycles**: Products are designed in such a way that resources can flow back into material cycles. Preferably materials are selected for which cycles already exist. In Switzerland, there is still no recycling for solid-state plastics, due to a lack of acceptance. Here, Ebnat, together with InnoRecycling AG, Eschlikon, is committed to a first Swiss cycle.

The circular economy measures are managed via STI and the sustainability strategy.

Ebnat AG is also a partner company in the project "Circular Economy in Rural Areas", a lighthouse project in Toggenburg together with the OST University of Applied Sciences (https://www.ost.ch/de/projekt/kreislaufwirtschaft).

3.5.3.2 Risks and opportunities

Risks arise from a lack of recycling infrastructure and fluctuating quality of available secondary materials. Opportunities lie in differentiation through environmentally friendly product solutions and resource savings.

3.5.3.3 Dependencies

Successful implementation depends on: quality and availability of recycled materials, acceptance by customers, regulatory requirements (e.g. EU Packaging Regulation).

3.5.3.4 Temporal perspective

Medium-term implementation with ongoing integration into development and purchasing. By 2030, a large proportion of the relevant products are to be designed to be recyclable.

3.5.4 ESRS S4 – Consumer Protection

EBNAT bears responsibility towards end customers through safe and transparent products – especially in the area of oral care. Care, product safety and information are central elements of customer responsibility.

It is very challenging for consumers to effectively assess the sustainability of products. Companies, for their part, are at risk of greenwashing and unfair competition if they point out the sustainability of their products.

According to the principle "Sustainability at Ebnat should be honest, measurable and comprehensible", Ebnat tries to document the findings and have them critically questioned. Calculations on CO_2 or environmental impact are published on the Internet using QR codes. The feedback is taken into account and helps to further improve or question the information. As a rule, third-party verification is desirable, but limited for cost reasons.

3.5.4.1 Impact on consumers

Products of the "Ebnat" brand are evaluated according to sustainability criteria and the results are published. Information is provided to private and white label customers. EBNAT provides transparent information about sustainability via QR code and information on the Internet.

Consumer safety is ensured through strict quality standards, traceability and product compliance.

3.5.4.2 Risks and opportunities

Risks: Inadequate product information, regulatory violations. Opportunities: Trust, customer loyalty, market opportunities through sustainable labels and transparent communication.

3.5.4.3 Dependencies

Depending on regulatory developments, traceability systems and openness of trading partners to sustainability labelling.

3.5.4.4 Temporal perspective

QR code strategy will be introduced from 2025. Further measures on consumer safety and information are being implemented.

3.5.5 ESRS S1 – Own employees

Ebnat's mission statement defines "Employees are our greatest asset". Ebnat enjoys a reputation in the region as a good employer.

As part of the certificate process of the UND specialist office, Ebnat reviewed its position as a gender-neutral and family-friendly employer.

EBNAT sees its employees as a key success factor. Health, transparency, development and equality are strategically anchored.

Measures for the benefit of employees will be continued within the framework of the UND certificate and the internal specialist group.

3.5.5.1 Effects

Positive effects through training, improved ergonomics, transparency in the wage system and flexible working models. Ensuring equality and protection against discrimination have been strengthened.

3.5.5.2 Risks and opportunities

Risks: Shortage of skilled workers, overwork, dissatisfaction. Opportunities: Employee motivation, retention, attractiveness on the labour market.

3.5.5.3 Dependencies

Success depends on leadership culture, personnel development, information, social dialogue and feedback systems.

3.5.5.4 Temporal perspective

Important milestones in 2024: training, anchoring of the principles, certification AND. 2025: Involvement, ergonomic workplace optimization, mobility concept.

3.5.6 ESRS S2 – Workers in the Value Chain

EBNAT is aware of the social responsibility along its supply chain. Audits, guidelines and target agreements form the framework.

Like its own employees, the workforce in the supply chain is also essential for Ebnat. For an SME like Ebnat, it's all about ensuring decent working conditions, fair pay, safety and equal opportunities along the supply chain. Relevant topics include protection against child and forced labour, health protection, appropriate working hours, and equal treatment and equal pay for equal work. Secure employment and the prevention of discrimination are also key aspects.

As with climate protection, Ebnat can again achieve an impact in close cooperation with suppliers: Here, too, it is important to formulate clear expectations of suppliers. From this point of view, the existing Code of Conduct of the Trisa Group is being revised. The topics are to be anchored in the terms and conditions of purchase and contracts and ensured by risk analyses, self-disclosures and audits. For suppliers from high-risk countries, the BSCI audit for Ebnat is a prerequisite here. As with CO_2, however, the penetration to the upstream supply chain can be achieved. Again, the long-term partnerships with suppliers help to improve labor standards together.

The measures are partially covered by STI. However, they must be worked out in more detail and a corresponding procedure must be determined. The internal process with responsibilities must be defined.

3.5.6.1 Effects

Positive influences through supplier audits (BSCI), ensuring ILO core labour standards at risk suppliers, training, cooperation, communication, CO_2 data collection.

3.5.6.2 Risks and opportunities

Risks: child labour, labour rights violations, lack of transparency. Opportunities: Risk minimization, customer confidence, access to markets with high due diligence requirements.

3.5.6.3 Dependencies

Depending on the willingness of suppliers to cooperate, the quality of the audits and the availability of relevant data.

3.5.6.4 Temporal perspective

2024: Risk analysis in accordance with VSoTr completed. By 2028: Expansion of auditing and ESG integration into procurement.

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4 Environment (ESRS E1–E5)

This chapter describes the main environmental aspects of Ebnat AG along the ESRS topics E1 to E5. The focus is on climate protection (E1) and the circular economy and resource use (E5). The topics E2–E4 will continue to be monitored, but according to the materiality analysis, they are not material.

4.1 Climate Protection and Emissions (ESRS E1)

4.1.1 Approach, system boundaries and methodology

Ebnat AG maintains an environmental and climate balance sheet as a control instrument and updates it annually. Balancing is carried out on the basis of a standardised methodology (REGIS CE / EcoPerformance, ecoinvent database). Greenhouse gas emissions in CO_2-Eequivalents (CO_2e) are reported. Previous years are consistently recalculated ("restated") in the event of methodological changes in the database and modelling in order to ensure comparability.

Plant 2 (Wattwil) has been included in the balance sheet since 2024. This has a particular effect on thermal energy, as a building there is operated with gas heating. For 2025, the methodological basis was continued unchanged.

Emissions are reported both according to scopes (Scope 1–3) and additionally according to system boundaries (ECOPRO system boundaries) in order to create transparency about the composition.

4.1.2 Greenhouse gas emissions 2025 – results, structure and change compared to the previous year

ECOPRO system boundaries	2020 GHG	%	2021 GHG	%	+/- VJ	2022 GHG	%	+/- VJ	2023 GHG	%	+/- VJ	2024 GHG	%	+/- VJ	2025 GHG	%	+/- VJ
Total	**8'839**	**100.0%**	**9'444**	**100.0%**	**7%**	**9'977**	**100.0%**	**6%**	**9'527**	**100.0%**	**-5%**	**8'656**	**100.0%**	**-9%**	**7'545**	**100.0%**	**-13%**
Site balance	40	0.5%	45	0.5%	11%	41	0.4%	-9%	56	0.6%	38%	206	2.4%	266%	230	3.0%	12%
Energy supply + Disposal	357	4.0%	383	4.1%	7%	388	3.9%	1%	322	3.4%	-17%	419	4.8%	30%	386	5.1%	-8%
Complementary balance	8'442	95.5%	9'016	95.5%	7%	9'548	95.7%	6%	9'148	96.0%	-4%	8'032	92.8%	-12%	6'929	91.8%	-14%
Total	**8'839**	**100.0%**	**9'444**	**100.0%**	**7%**	**9'977**	**100.0%**	**6%**	**9'527**	**100.0%**	**-5%**	**8'656**	**100.0%**	**-9%**	**7'545**	**100.0%**	**-13%**
Scope 1	40	0.5%	45	0.5%	11%	41	0.4%	-9%	56	0.6%	38%	206	2.4%	266%	230	3.0%	12%
Scope 2	0	0.0%	0	0.0%	0%	0	0.0%	0%	0	0.0%	0%	0	0.0%	0%	0	0.0%	0%
Scope 3	8'799	99.5%	9'400	99.5%	7%	9'936	99.6%	6%	9'471	99.4%	-5%	8'451	97.6%	-11%	7'315	97.0%	-13%
pro CHF 1 Mio. Umsatz	**201.3**		**197.6**		**-2%**	**217.8**		**10%**	**198.9**		**-9%**	**175.0**		**-12%**	**151.3**		**-14%**

ECOPRO system boundaries	2020 GHG [t CO2eq]	%	2021 GHG [t CO2eq]	%	+/- VJ	2022 GHG [t CO2eq]	%	+/- VJ	2023 GHG [t CO2eq]	%	+/- VJ	2024 GHG [t CO2eq]	%	+/- VJ	2025 GHG [t CO2eq]	%	+/- VJ
Total	**8'839**	**100.0%**	**9'444**	**100.0%**	**7%**	**9'977**	**100.0%**	**6%**	**9'527**	**100.0%**	**-5%**	**8'656**	**100.0%**	**-9%**	**7'545**	**100.0%**	**100.0%**
Rohmaterialien	2'960	33.5%	3'326	35.2%	12%	3'420	34.3%	3%	3'095	32.5%	-10%	2'777	32.1%	-10%	3'120	41.4%	12%
Hilfsstoffe	148	1.7%	157	1.7%	6%	153	1.5%	-2%	133	1.4%	-13%	132	1.5%	-1%	139	1.8%	5%
Betriebsstoffe	0	0.0%	0	0.0%	-2%	0	0.0%	8%	0	0.0%	-17%	0	0.0%	-100%	0	0.0%	
Verpackungsmaterial	733	8.3%	866	9.2%	18%	1'117	11.2%	29%	977	10.3%	-13%	997	11.5%	2%	965	12.8%	-3%
Handelswaren	4'215	47.7%	4'287	45.4%	2%	4'481	44.9%	5%	4'531	47.6%	1%	3'671	42.4%	-19%	2'305	30.5%	-37%
Elektrizität	52	0.6%	76	0.8%	46%	81	0.8%	6%	52	0.5%	-36%	51	0.6%	0%	50	0.7%	-3%
Heizenergie	16	0.2%	19	0.2%	18%	14	0.1%	-26%	20	0.2%	41%	219	2.5%	988%	241	3.2%	10%
Geschäftsfahrzeuge	48	0.5%	54	0.6%	11%	54	0.5%	0%	69	0.7%	28%	63	0.7%	-8%	69	0.9%	10%
Wasser	0	0.0%	0	0.0%	-5%	0	0.0%	-11%	0	0.0%	1%	0	0.0%	-12%	0	0.0%	2%
Abwasser	0	0.0%	0	0.0%	-5%	0	0.0%	-11%	0	0.0%	1%	0	0.0%	-10%	0	0.0%	2%
Abfälle in Verbrennung	289	3.3%	289	3.1%	0%	294	2.9%	2%	249	2.6%	-15%	298	3.4%	20%	270	3.6%	-9%
Sonderabfälle	2	0.0%	3	0.0%	46%	0	0.0%	-100%	3	0.0%	100%	6	0.1%	109%	0	0.0%	
Betriebsareal	0	0.0%	0	0.0%	0%	0	0.0%	0%	0	0.0%	0%	0	0.0%	0%	0	0.0%	0%
Geschäftsreisen	19	0.2%	19	0.2%	2%	19	0.2%	0%	6	0.1%	-69%	6	0.1%	-3%	11	0.2%	99%
Pendlerverkehr	209	2.4%	209	2.2%	0%	215	2.2%	3%	204	2.1%	-5%	251	2.9%	23%	263	3.5%	5%
Produkttransport	147	1.7%	138	1.5%	-6%	128	1.3%	-7%	189	2.0%	47%	185	2.1%	-2%	111	1.5%	-40%

Environmental balance overview according to green house gas (GHG), restated basis 2024

Total emissions (Scope 1–3)		
Total 2025	7,545 t CO_2e	(–13% year-on-year)
Scope 1	230 t CO_2e	(+12% year-on-year)
Scope 2	0 t CO_2e	(0% year-on-year)
Scope 3	7,315 t CO_2e	(–13% year-on-year)

Total emissions

Emissions will continue to be clearly dominated by Scope 3 in 2025. The share of emissions in the value chain is 97.0% (Scope 3), while Scope 1 accounts for 3.0%. Scope 2 is shown as 0 due to the purchase of Naturstrom.

Intensity per million CHF turnover (2025 turnover CHF 49.9 million)		
Total	151.3 t CO_2e / million CHF	(–14% year-on-year)
Scope 1	4.6 t CO_2e / million CHF	
Scope 2	0.0 t CO_2e / million CHF	
Scope 3	146.6 t CO_2e / million CHF	

Intensity per million CHF turnover

ECOPRO system boundaries (composition 2025)		
Site balance	230 t CO_2e	(3.0%; +12% year-on-year)
Energy supply + Disposal	386 t CO_2e	(5.1%; –8% year-on-year)
Complementary balance	6,929 t CO_2e	(91.8%; –14% year-on-year)
Total	7,545 t CO_2e	(100.0%; –13% year-on-year)

ECOPRO System Limits

The results show that improvements are primarily effective where material and supply chain effects as well as disposal/energy supply chains have an influence. At the same time, it should be noted that changes can be partly influenced by the product and sales mix and do not automatically represent a permanent structural effect.

ECOPRO system boundaries	2020 Impact [Mio. EP]	%	2021 Impact [Mio. EP]	%	+/- VJ	2022 Impact [Mio. EP]	%	+/- VJ	2023 Impact [Mio. EP]	%	+/- VJ	2024 Impact [Mio. EP]	%	+/- VJ	2025 Impact [Mio. EP]	%	+/- VJ
Total	**21'076**	**100.0%**	**24'879**	**100.0%**	**18%**	**23'751**	**100.0%**	**-5%**	**20'832**	**100.0%**	**-12%**	**21'736**	**100.0%**	**4%**	**18'524**	**100.0%**	**-15%**
Site balance	131	0.6%	131	0.5%	0%	121	0.5%	-7%	163	0.8%	34%	336	1.5%	107%	379	2.0%	13%
Energy supply + Disposal	520	2.5%	588	2.4%	13%	597	2.5%	2%	2'417	11.6%	305%	2'596	11.9%	7%	590	3.2%	-77%
Complementary balance	20'425	96.9%	24'160	97.1%	18%	23'032	97.0%	-5%	18'252	87.6%	-21%	18'804	86.5%	3%	17'554	94.8%	-7%
pro CHF 1 Mio. Umsatz	**480.1**		**520.5**		**8%**	**518.6**		**0%**	**434.9**		**-16%**	**439.5**		**1%**	**371.4**		**-16%**

ECOPRO system boundaries	2020 Impact [Mio. EP]	%	2021 Impact [Mio. EP]	%	+/- VJ	2022 Impact [Mio. EP]	%	+/- VJ	2023 Impact [Mio. EP]	%	+/- VJ	2024 Impact [Mio. EP]	%	+/- VJ	2025 Impact [Mio. EP]	%	+/- VJ
Total	**21'076**	**100.0%**	**24'879**	**100.0%**	**18%**	**23'751**	**100.0%**	**-5%**	**20'832**	**100.0%**	**-12%**	**21'736**	**100.0%**	**4%**	**18'524**	**100.0%**	**-15%**
Rohmaterialien	8'667	41.1%	10'862	43.7%	25%	9'425	39.7%	-13%	6'279	30.1%	-33%	7'038	32.4%	12%	7'313	39.5%	4%
Hilfsstoffe	1'056	5.0%	1'117	4.5%	6%	1'101	4.6%	-1%	941	4.5%	-15%	934	4.3%	-1%	1'038	5.6%	11%
Betriebsstoffe	0	0.0%	0	0.0%	-9%	0	0.0%	8%	0	0.0%	-21%	0	0.0%	-100%	0	0.0%	100%
Verpackungsmaterial	1'717	8.1%	1'980	8.0%	15%	2'728	11.5%	38%	2'321	11.1%	-15%	2'434	11.2%	5%	2'288	12.4%	-6%
Handelswaren	8'284	39.3%	9'514	38.2%	15%	9'096	38.3%	-4%	7'974	38.3%	-12%	7'554	34.8%	-5%	6'111	33.0%	-19%
Elektrizität	186	0.9%	250	1.0%	35%	260	1.1%	4%	2'113	10.1%	713%	2'145	9.9%	2%	156	0.8%	-93%
Heizenergie	91	0.4%	89	0.4%	-2%	77	0.3%	-13%	112	0.5%	45%	376	1.7%	235%	417	2.3%	11%
Geschäftsfahrzeuge	79	0.4%	89	0.4%	13%	89	0.4%	0%	106	0.5%	19%	100	0.5%	-6%	179	1.0%	79%
Wasser	0	0.0%	0	0.0%	-5%	0	0.0%	-11%	0	0.0%	1%	0	0.0%	-10%	0	0.0%	2%
Abwasser	4	0.0%	4	0.0%	-5%	4	0.0%	-11%	4	0.0%	1%	3	0.0%	-9%	3	0.0%	1%
Abfälle in Verbrennung	302	1.4%	302	1.2%	0%	308	1.3%	2%	261	1.3%	-15%	314	1.4%	20%	285	1.5%	-9%
Sonderabfälle	2	0.0%	4	0.0%	46%	0	0.0%	-100%	3	0.0%	100%	7	0.0%	110%	0	0.0%	-100%
Betriebsareal	13	0.1%	13	0.1%	0%	13	0.1%	0%	13	0.1%	0%	19	0.1%	49%	19	0.1%	0%
Geschäftsreisen	35	0.2%	36	0.1%	1%	36	0.2%	0%	17	0.1%	-52%	16	0.1%	-5%	34	0.2%	107%
Pendlerverkehr	358	1.7%	358	1.4%	0%	368	1.6%	3%	346	1.7%	-6%	433	2.0%	25%	455	2.5%	5%
Produkttransport	281	1.3%	261	1.0%	-7%	246	1.0%	-6%	341	1.6%	39%	362	1.7%	6%	224	1.2%	-38%

Environmental impact assessment

4.1.3 Scope-3 Data Qualityand Supplier Involvement

The central challenge remains to improve the depth of data and influence in Scope 3. In the 2025 reporting year, 39 main suppliers were asked to provide emissions data. According to the number of main suppliers requested, only 1 supplier is currently able to provide primary data. This means that the primary data capability is around 2.6% of the main suppliers requested (by number, not by purchasing volume).

This feedback confirms that secondary data remains necessary in the supply chain for the time being. Ebnat AG is pursuing the expansion of the depth of data step by step via:
- Prioritization of relevant suppliers (top suppliers according to purchasing volume and climate relevance),
- Definition of minimum requirements and standardised data formats,
- Integration of data requirements into supplier communication and evaluation,
- Use of group-wide guidelines and instruments.

An additional key figure for data quality as coverage by purchasing volume (secondary data/primary data) will be established as soon as a reliable system for allocation per supplier and product group has been established.

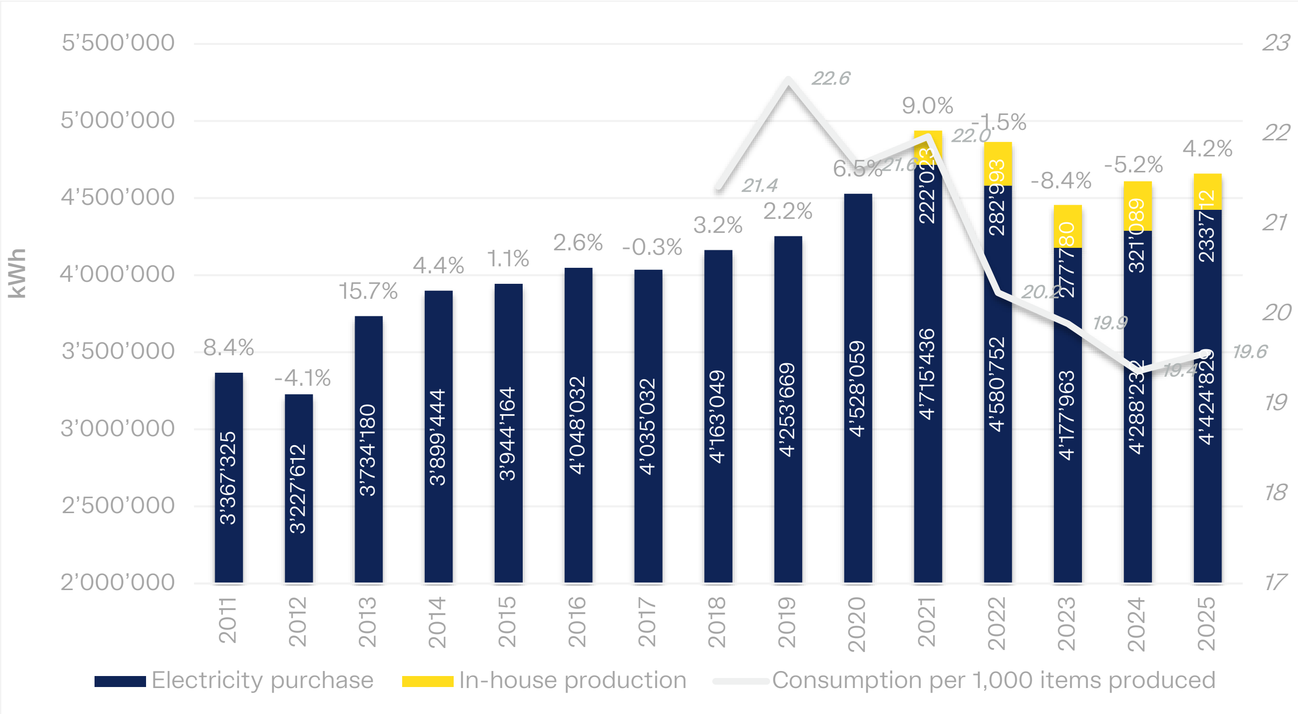
4.1.4 Transition Logic / Measures (Transition)

The climate strategy follows a lever logic:
1. Own business activities (Scope 1/2): Efficiency and substitution (e.g. heat/compressed air systems, electrification of the fleet, process optimization).
2. Value chain (Scope 3): Material selection, circular economy, supplier data and programs.

For Ebnat AG, Scope 3 is the dominant lever. Accordingly, measures in material conversions (PCR/PIR, packaging), supplier data and process optimizations are prioritized. Goals, target paths and progress are presented in a consolidated form in the chapter "Goals, KPIs and Monitoring".

4.1.5 Energy consumption (ESRS E1)

Electricity is the main form of energy at Ebnat AG, as the production processes are predominantly electrically operated. The electricity purchased is natural electricity. One focus of efficiency work is on compressed air systems, as compressed air accounts for a relevant proportion of electricity demand.



Development of electricity consumption

Photovoltaics

- In 2022, a photovoltaic system (274 kWp) was installed.
- In 2023, the expansion by a further 306 kWp took place.

The company's own production from photovoltaics is continuously recorded; for 2025 it is 233,712 kWh.

Measurement and optimization program

In 2025, a control and measurement system was installed in Plant 2 that allows detailed consumption measurements. In Plant 1, implementation is scheduled for 2026. The aim is to make energy consumption more transparent, to set priorities based on data and to manage measures efficiently.

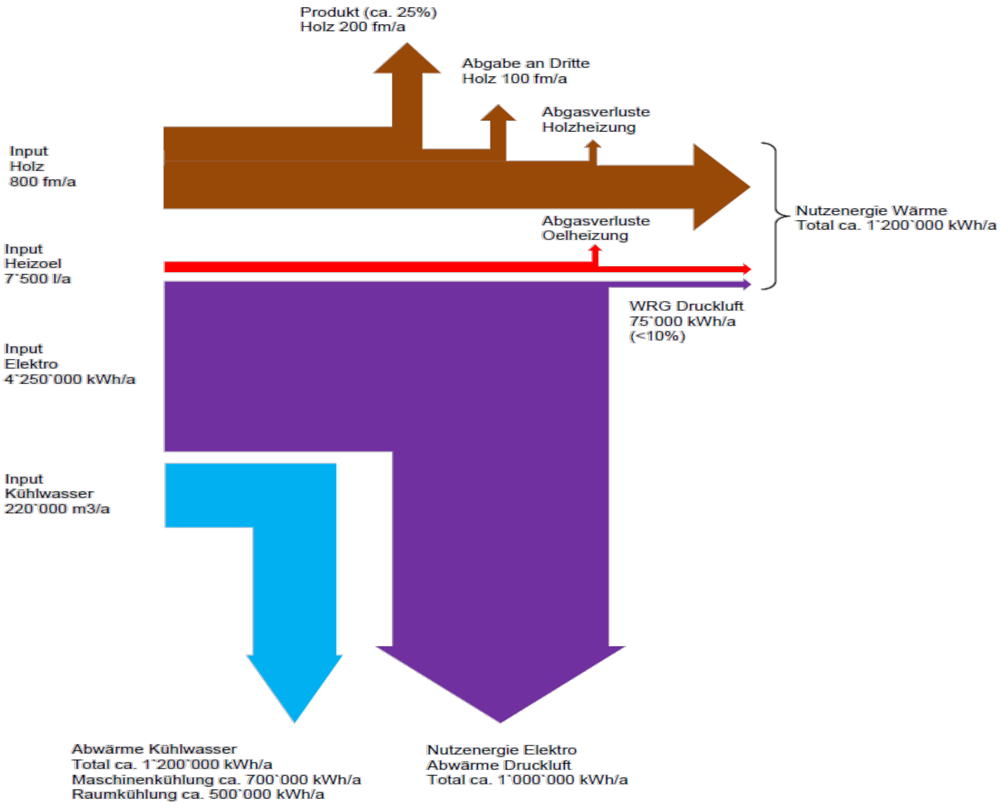
Measures to reduce electricity consumption (not exhaustive):

- systematic leak detection and maintenance of compressed air systems,
- Raising awareness of the efficient use of compressed air,
- Replacing compressed air applications with more energy-efficient alternatives (e.g. suction instead of blowing out),
- Reduction of standby times,
- Phased ramp-up of plants and departments,
- Reduction of production waste.

4.1.6 Heat supply and further development

The heat supply is primarily based on the use of production wood waste. In exceptional cases (e.g. maintenance/malfunctions), it is possible to switch to oil heating systems; the use of fossil heat remains low overall. Ebnat AG has a significant heat surplus. At the same time, wood consumption and thus the volume of wood waste has decreased in recent years.

Since the existing woodchip heating system is reaching the end of its life, a new solution is being prepared. The focus is on a combination of (i) centralization/optimization of the compressed air supply and (ii) use of waste heat from compressed air processes as a primary heat source, supplemented by pellets for peak load. Wood waste is to be pressed into pellets in order to make better use of surplus energy. In addition, it is planned to supply heat energy to a neighboring industrial company in the future.



Heat Energy Flow Diagram

Bezeichnung	Bedarf (kWh/a)	Potential (kWh/a)
Nutzenergie Wärme	1`200`000	
Abwärme Druckluft		1`000`000
Abwärme Kühlwasser		1`200`000
Holzabfälle		1`350`000
Total	**1`200`000**	**3`550`000**
	33%	100%

Total heat surplus

4.1.7 Fleet (Scope 1 relevant) and electrification

The following vehicles were available for operational transport and mobility in 2025:
- 1 Sprinter (1 Sprinter Ejected)
- 8 cars / minibuses
- of which 1 minibus is electric (11.1% of the vehicle fleet by number)

Ebnat AG is gradually examining electrification where the application profile, range and operational requirements allow. A conversion is planned by 2030. The contribution of the fleet to total emissions is typically small in relation to Scope 3, but remains relevant for direct emissions control.

4.2 Pollution (ESRS E2)

The issue of environmental pollution was classified as non-material in the materiality analysis. Nevertheless, Ebnat AG monitors relevant aspects and continuously optimizes processes.

Key points:
- Waste is collected separately according to material flows and sent for recycling or recovery as far as possible. Non-recyclable parts are thermally recycled in Switzerland.
- The use of hazardous substances is low and is kept in an inventory; Storage and handling are carried out in accordance with legal requirements.
- For cleaning processes, specifications for suitable, tested agents apply.
- Wood burning is operated with fine dust filters; Maintenance and inspections are carried out regularly.
- Cooling takes place over water in closed circuits; chemical coolants are not used.

4.3 Water and Marine Resources (ESRS E3)

The issue of water and marine resources was classified as non-essential. In the company's own production, drinking water is not used as process water; consumption is essentially limited to hygiene and sanitary purposes.

Cooling and Circuits

Closed systems are used to cool production plants, using water from the Thur and groundwater. Since the introduction of an automated cooling system, the use of groundwater has been reduced; the changeover is temperature-controlled and automated.

Water in the supply chain

Robust, quantified data on water consumption in the supply chain is currently not systematically available. The relevance will continue to be monitored, especially in the context of supply chain and materials issues.

Marine resources

The business activities of Ebnat AG are not directly related to marine resources.

4.4 Biodiversity (ESRS E4)

Biodiversity was classified as non-material, as the business activities of Ebnat AG have only a limited impact on natural habitats. The locations are largely structurally developed. Remaining green areas include extensively farmed areas as well as river embankments on the Thur. As part of the long-term property planning, it is examined whether riverbank areas can be ecologically upgraded.

In the case of wood resources, responsible sourcing and verifications (e.g. FSC / Swiss wood) are used. Biodiversity aspects will continue to be taken into account in location and raw material decisions.

4.5 Circular Economy and Waste (ESRS E5)

Circular economy is a key topic for Ebnat AG. The focus is on resource inflows (material selection, design) and resource outflows (scrap, waste streams, recyclability).

Waste separation and recycling

Waste is collected separately according to material flows (including hard plastic, plastic films, cardboard/paper, metals, electrical waste and residual waste). Hard plastic is processed internally for post-industrial recycling (PIR) and reused. Plastic films and cardboard/paper are recycled externally. Non-recyclable residual wasteis thermally recycled in Switzerland.

In addition, recyclable materials from mechanical engineering (metals, electrical waste) are collected separately and sent for reprocessing. The waste and collection concept is further developed as part of the target and action planning (see chapter "Goals, KPIs and Monitoring").

Scrap collection was continued in 2025 and is increasingly used to raise awareness and improve processes. Due to still different recording logics between the departments, the KPI is currently used primarily as a control and learning KPI; a further standardised evaluation is planned.

4.6 Material Use and Resource Efficiency (ESRS E5)

4.6.1 Raw materials

4.6.1.1 Wood

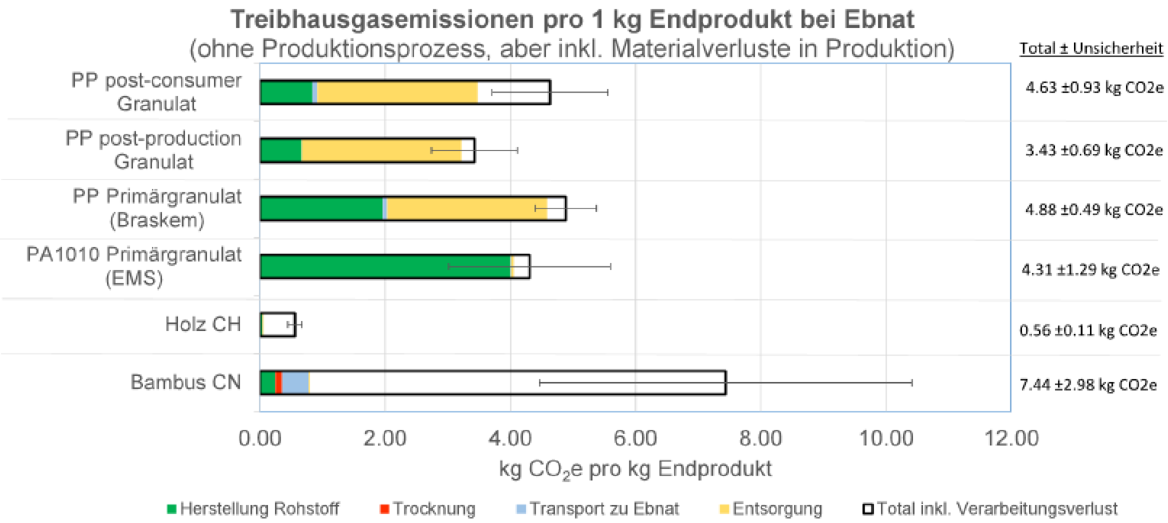
Ebnat AG is FSC-certified and sources beech and ash wood from Switzerland as well as birch wood from Northern and Eastern Europe. In the course of wood processing, a high proportion of wood waste is produced, which has been collected for decades and used to generate heat; the amount exceeds the regular heat requirement. The planned further development of the heating system is intended to make this resource more efficient (e.g. pelleting and the use/sale of surpluses).

4.6.1.2 Plastic

Ebnat relies on recyclable plastic granules wherever possible and returns plastic waste to the production cycle. Internal plastic waste from injection molding as well as from downstream processes is processed internally, regranulated and reused as post-industrial recycling (PIR).

At the same time, the Ebnat range is being converted to post-consumer recycling (PCR). In 2025, together with a Swiss partner, a regional cycle for rigid plastics was implemented for the first time: Ebnat takesrecycled granulate from collections (e.g. from the catering industry) and uses it in production. In addition, customers are also motivated to switch private and white label products to PCR or PIR.

In addition to PCR/PIR, other bio-based and recycled materials are tested for suitability and availability. Bio-based alternatives can play a role depending on the application; However, recycled material usually remains the preferred approach from a climate perspective.



Study by myClimate on the CO_2 impact of toothbrush handles

4.6.1.3 Packaging

Ebnat prioritizes packaging solutions with low material usage and high recyclability. Products are offered – where possible – with reduced packaging concepts. In recent years, cartonboard solutions have been further expanded (including carton boxes and carton blister solutions for central product groups). Further conversions are planned and implemented on the basis of regulatory developments and customer requirements.

5 Social Affairs (ESRS S1–S4)

This chapter describes the social issues of Ebnat AG along the ESRS S1 to S4. According to the materiality analysis, the topics "Own employees" (S1), "Workers in the value chain" (S2) and "Consumers / product responsibility" (S4) are particularly important. "Affected communities" (S3) is classified as non-material and will continue to be presented transparently in a compact form.

The following sections focus on the management approach, responsibilities, key developments and a compact KPI overview. Goals, target paths, target achievement and measures are shown in a consolidated form in the "Goals, KPIs and Monitoring" chapter to avoid redundancies.

5.1 Own employees (ESRS S1)

5.1.1 Management Approach and Responsibilities

Ebnat sees employees as a key success factor. The management approach includes fair working conditions, health and safety, equality and qualification. Responsibility lies with the management and the HR department in cooperation with the line managers. Management is carried out via annual and divisional targets, key figures and defined processes (including occupational safety, ergonomics, further training, work organisation).

5.1.2 Key developments in 2025 (short conclusion)

In 2025, Ebnat was certified by the UND specialist body. This strengthened the company's orientation as a family-friendly and equal opportunity employer. Topics relating to work organisation (including working time models) and internal communication are being further developed in order to improve the involvement and information of employees. Health protection, occupational safety and ergonomics remain ongoing focal points in the operational implementation. A working group explores other topics in greater depth in regular meetings.

Headcount as of 31.12.2025	228
Number of employees (FTE as of 31.12.2025)	201.8
Certification AND	completed (2025)
Occupational safety / health / ergonomics	Key figures according to internal survey (for details, see chapter "Goals, KPIs and monitoring")
Qualification / training (incl. sustainability)	Status and key figures according to internal planning/survey (for details, see chapter "Goals, KPIs and monitoring")

Developments in 2025

Note: Detailed key figures (e.g. accident figures, absences, training rate, ergonomics coverage) as well as target achievement and measures are shown in the chapter "Goals, KPIs and monitoring".

5.2 Labour force in the value chain (ESRS S2)

Workers in the value chain are a key issue of dual materiality. Ebnat is aware of its social responsibility along the supply chain and pursues the goal of ensuring humane working conditions, compliance with basic labour and human rights as well as fair standards at suppliers – especially where there are increased risks.

5.2.1 Management approach and tools

Ebnat formulates clear expectations of suppliers and anchors them in procurement processes and, where possible, in contractual regulations. Key instruments are:
- a binding code of conduct or equivalent obligations,
- Risk-based supplier evaluation and prioritization,
- Evidence and audits for suppliers from high-risk countries (e.g. amfori BSCI or equivalent audit reports),
- Escalation and action processes in the event of deviations or a lack of willingness to cooperate.

The management is carried out in cooperation between purchasing, relevant departments and the Sustainability Competence Center. Effectiveness depends largely on the suppliers' ability to demonstrate and willingness to cooperate. Goals, target paths, target achievement and measures are shown in a consolidated form in the chapter "Goals, KPIs and monitoring".

5.2.2 Key developments in 2025 (short conclusion)

In 2025, the focus was on the complete revision of the Code of Conduct as well as data and verifiability in the supply chain.

The Code of Conduct of Ebnat AG or an analogous obligation was agreed with 123 relevant suppliers of goods (turnover > CHF 8,000). In the case of a supplier who was not willing to make this commitment, an alternative supplier was switched to.

Particularly for Scope 3-relevant data, there continues to be a low availabilityof reliable primarydata. Ebnat is therefore focusing on a gradualincrease in transparency throughthe prioritization of key suppliers, the standardization of data expectations, and the integration of requirements into supplier communication and evaluation.

Code of Conduct / Supplier Commitment	Agreement with all relevant suppliers of goods (turnover > CHF 8,000); change to alternative suppliers in the case of a few non-cooperating parties
Requested main suppliers for emissions data (Scope 3 relevant)	39
Primary data capability (by number of main suppliers)	1 of 39 = 2.6%
Own life cycle assessment	21 out of 39 = 53.8 %
Sustainability strategy	17 out of 39 = 43.6 %
Sustainable electricity	15 out of 39 = 38.5 %
Coverage by purchase volume (primary/secondary data)	under construction
Audit/evidence coverage (e.g. BSCI/equivalent)	according to procurement and audit planning (for details, see chapter "Goals, KPIs and monitoring")

Key developments

Note: Detailed key figures on audit coverage (by purchasing volume), findings, corrective measures (CAPA) as well as target achievement and measures are shown in the chapter "Goals, KPIs and monitoring".

5.2.3 Swiss due diligence obligations (OR/VSoTr): child labour

Ebnat AG is not subject to the obligation to comply with due diligence obligations and to report accordingly on child labour in accordance with Art. 964j–964l of the Swiss Code of Obligations. A concern test was carried out and documented. Ebnat is exempt from reporting and due diligence obligations in accordance with the Ordinance on Due Diligence and Transparency (VSoTr). On the basis of the examination, there are no indications of a reasonable suspicion of child labour.

As part of the audit, amfori-BSCI or equivalent audit reports are used for suppliers from risk countries or existing evidence is reviewed. In addition, there are no indications of obvious child labour according toVSoTr.

5.2.4 Swiss Due Diligence Obligations (OR/VSoTr): Conflict Minerals

Ebnat AG is not subject to the obligation to comply with due diligence obligations and to report accordingly on conflict minerals in accordance with Art. 964j–964l of the Swiss Code of Obligations. The company does not import or process any materials or metals containing tin, tantalum, tungsten or gold into free circulation in Switzerland.

Suppliers are periodically surveyed on relevant topics as part of compliance queries; Conflict minerals are part of these queries. Transparency in the supply chain will be further increased as part of the sustainability strategy, in particular through risk analyses, supplier communication and the further development of audit and verification systems.

5.3 Affected communities (ESRS S3)

As part of the materiality analysis, the topic of "affected communities" was classified as non-material. Ebnat has a positive effect primarily through regional value creation, local jobs and cooperation with social institutions. Negative material impacts on communities were not identified. The company continues these activities and monitors the environment in order to be able to react if necessary.

Compact: Examples of commitment include cooperation with social institutions as well as selective support for projects with social benefits.

5.4 Consumer / Product Stewardship (ESRS S4)

5.4.1 Management Approach and Responsibilities

Ebnat has a responsibility towards end customers through secure products, transparent information and compliance with product requirements. Product safety and quality are ensured through established quality processes, traceability, complaint processes and compliance requirements. Responsibilities lie in quality/QUM, product management and the responsible departments.

5.4.2 Key developments in 2025 (short conclusion)

Transparency and traceability of sustainability information are becoming increasingly important. From 2025, sustainability information will increasingly be made accessible via QR codes and online content. Feedback-from the market is used to further develop content and critically examine statements.

As part of the rebranding, around 65% of all packaging of the "Ebnat" brand has been revised so far and information such as materialisation or signet has been uniformly designed. The rebranding is scheduled to be completed in 2026.

QR code transparency	Introduction/further development from 2025
Product Safety Incidents / Recalls	0 / 0

Note: Detailed key figures, target achievement and measures for product transparency and product compliance are shown in the chapter "Goals, KPIs and monitoring".

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6 Business Conduct (ESRS G1)

Ebnat AG is committed to responsible and compliant behavior in all areas of its business activities. Integrity, transparency and respectful interaction with employees, business partners and society form the basis of our business activities. Corporate conduct is controlled and regularly reviewed by binding principles, clear responsibilities, training, defined processes and internal controls.

6.1 Ethical principles and integrity

Ebnat values ethical business conduct and a culture based on respect, fairness and consistent adherence to rules. Internal directives regulate how to deal with discrimination, harassment and psychological violence. In addition, expectations of business partners are formulated with regard to human rights, labour law, integrity and responsible behaviour.

In 2025, the focus was on the complete revision of the Code of Conduct. The Code of Conduct serves as a binding framework for conduct towards employees, business partners and other stakeholders and is part of the supplier requirements (see 6.5).

6.2 Anti-corruption and fair competition

Corruption, bribery and unfair competition are expressly rejected by Ebnat AG. Ebnat's goal is to identify conflicts of interest at an early stage and to ensure transparent handling of benefits, invitations or benefits. Corresponding principles are anchored in internal specifications and supplier requirements.

Further, specific guidelines (e.g. on conflicts of interest, acceptance/granting of benefits, and training and documentation obligations) will be gradually expanded as part of the further development of the compliance and governance system and integrated into the internal training and control logic (see chapter "Objectives, KPIs and monitoring").

6.3 Political influence

Ebnat AG has no direct influence on political processes. There are no party donations or direct lobbying activities. Participation in economic policy discussions is limited to participation in industry-relevant associations and regional committees, insofar as these are relevant to the location and framework conditions.

6.4 Data protection and information security

The protection of personal data and information security are high priorities for Ebnat AG. Personal data and sensitive information from IT systems used (e.g. HR and financial systems as well as other specialist systems) are handled in accordance with applicable requirements. Ebnat pursues a systematic approach to complying with relevant data protection requirements and reducing risks in information security.

To ensure uniform implementation, responsibilities, processes and controls will be gradually developed. Material incidents (e.g. relevant data breaches) are recorded internally, evaluated and, if necessary, dealt with and reported in accordance with the legal requirements.

6.5 Integrity in the Supply Chain (Code of Conduct / Responsible Procurement)

Ebnat expects suppliers to comply with basic social and ethical standards. These include, in particular, the observance of human and labour rights, the prohibition of child and forced labour, and appropriate working conditions. For suppliers from high-risk countries, external evidence and audits (e.g. amfori BSCI or equivalent audit reports) are used where necessary.

In 2025, the revised Code of Conduct was agreed with 123 relevant suppliers of goods (turnover > CHF 8,000) and equivalent commitments were accepted. In the case of a supplier who was not willing to make this commitment, an alternative supplier was switched to. This strengthened the binding nature of expectations in the supply chain.

Integrity and evidence in the supply chain also remains a focus of external assessments (e.g. EcoVadis). Ebnat is working to further improve formal evidence and the documented effectiveness of the requirements.

6.6 Whistleblower system

For internal concerns, an ombuds and whistleblower office is available to employees as a neutral point of contact. It enables the confidential reporting of irregularities as well as their out-of-court resolution. The ombuds office is subject to confidentiality and only becomes active with the consent of the person concerned.

Ebnat ensures that reports are handled without disadvantaging the reporter and that information is checked in a structured manner and – if necessary – measures are initiated. Detailed key figures (e.g. number of reports) are reported in a consolidated form in the chapter "Objectives, KPIs and monitoring", provided that publication is appropriate.

6.7 Compliance and management systems

Ebnat ensures compliance with legal requirements via established management systems and internal processes. These include, in particular:
- Quality management (ISO 9001) as a framework for process reliability and continuous improvement,
- Environmental management (ISO 14001) as a framework for systematic environmental management and compliance,
- Occupational health and safety through defined processes, training, audits and controls.

The management systems support structured implementation, documentation and verification. Continuous improvement is controlled by internal reviews, key figures and action plans. The further development of governance and compliance elements is implemented step by step and tracked in the chapter "Goals, KPIs and monitoring".

6.8 KPI-Box G1 (Compact Overview 2025)

- EcoVadis Score 2025: 63/100 (Bronze Medal); Ethics section: 45/100
- Code of Conduct Supply Chain: Agreement with 123 relevant suppliers of goods (turnover > CHF 8,000); of which 1 change of supplier due to unwillingness to enter into an agreement
- Corruption prevention / conflicts of interest: principles in place; specific guidelines and training/control logic in the expansion (for details, see chapter "Goals, KPIs and monitoring")
- Whistleblower system: Ombuds/whistleblower office available; Confidential reports possible (key figures optional, see chapter "Goals, KPIs and monitoring")
- Data protection / information security: processes and controls established; Step-by-step development of the record and systematics

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7 Goals, KPIs and Monitoring (ESRS Metrics and Targets)

The target and key figure system of Ebnat AG is based on the identified material environmental aspects along the life cycle perspective (see Chapter 3). Specific KPIs are defined for the prioritized topics and regularly monitored.

7.1 Goals and KPIs (ESRS Metrics and Targets)

7.1.0 Control logic, review and data quality

Ebnat AG manages sustainability via a target and key figure system. Key figures are reviewed quarterly by the Executive Board; Consolidated sustainability reporting is carried out every six months. Material topics are reported to the Board of Directors at least once a year. The definitions of KPIs as well as data sources and responsibilities will be gradually standardized and further expanded as part of the KPI Navigator (BI).

The following status categories are used to assess progress: On track, Off track, Under construction and not measurable 2025. Where data (especially in the supply chain) is not yet available in sufficient quality, secondary data is used and the further development of the database is transparently shown.

7.1.1 E1 – Climate change (core KPIs and target path status 2025)

Objective: Reduction of greenhouse gas emissions along the value chain as part of the Group-wide SBTi orientation; Improving Scope 3 data depth as a key lever.

GHG Total (Scope 1–3)	7,545 t CO_2e	–13% year-on-year	151.3 t CO_2e per million CHF turnover	On track
Scope 1	230 t CO_2e	+12%	4.6 t CO_2e to million CHF turnover	Observe
Scope 2	0 t CO_2e	0%	0.0 t CO_2e to million CHF turnover	stable
Scope 3	7,315 t CO_2e	–13%	146.6 t CO_2e to million CHF turnover	On track (check mix/chain driven)
Scope-3 Data Quality (Primary Data Capability, by Number	1 of 39 = 2.6%			Off track / Under construction
PV in-house production	233,712 kWh			On track
Fleet (electrification share by number)	1 in 9 vehicles = 11.1%			Under construction

Climate Change Core KPIs

Brief Commentary 2025

The emission intensity per sales has improved. Scope 3 remains dominant and is the central lever. At the same time, the supplier survey shows a very low primary data capability; the key figure "coverage by purchasing volume" is therefore being developed as the next step.

7.1.2 E5 – Circular Economy (Core KPIs and Target Path Status 2025)

Objective: Increasing recyclability through material strategies (PIR/PCR), reducing waste and improving the recyclability of products and packaging.

Internal plastic circuit (PIR)	KPI definition available	86,661 t	On track
PCR use	KPI definition available	33,284 t (household 21,711 t, oral hygiene 11,572 t)	On track
PCR use in the range	Construction/implementation started	10.2% Share (17 of 167 items)	Under construction
Waste separation / recycling routes	System in place	2024: 215.0 t2025: 212.5 t	On track
Total scrap rate	incl. Establishment and Process Committee, if covered	2024: 1.29 %2025: 1.37 %	Under construction

Circular Economy KPI's 2025

Brief Commentary 2025

In 2025, the materials strategy was continued (PIR made permanent, PCR conversions gradually expanded). For an ESRS-strong presentation, 2025 quantities/proportions (PCR/PIR, waste per material flow) are updated in the KPI system.

The committee quota was further recorded in 2025 and worked on as a leadership and awareness-raising topic. The currently reported rate rose from 1.29% (2024) to 1.37% (2025). However, comparability is still limited because the recording between the departments is not completely standardized and, especially in injection molding, set-up and color-changing parts are also included in the rejects. The key figure is therefore managed as an advanced key figure, employees are continuously trained and the measurement logic is further developed.

7.1.3 S1 – Own employees (core KPIs and target path status 2025)

Objective: Fair working conditions, safe and healthy workplaces, systematic qualification and good compatibility (AND).

Headcount	228 Headcount / 201.8 FTE	stable
AND Certification	achieved in 2025	On track
Sustainability training	Content developed, rollout planned	Off track (schedule), but action ready
Working time models/shift work	Adjustment of shift times in the test / improvements implemented	Under construction (test)
Ergonomics / Occupational Safety	KPI tracking	Under construction

Employee KPIs 2025

Brief Commentary 2025

The UND certification was achieved. Training courses have been developed, the rollout will be postponed to 2026. Key figures are consolidated in the KPI system.

7.1.4 S2 – Value chain workforce (core KPIs and target path status 2025)

Objective: Binding social and ethical standards for suppliers; risk-based evidence/audits; Improve data and evidence capability.

Code of Conduct / Supplier Obligation	Agreement with all relevant suppliers of goods (turnover > CHF 8,000); for a few non-cooperating parties, they switched to alternative suppliers.	On track
Supplier CO_2 primary data capability (by number of main suppliers)	1/39 = 2.6%	Off track / Under construction
Audit/evidence coverage (BSCI/equivalent); ensures ILO proof	24 suppliers in total, of which a total of 20 (83.3 %) with proof (19 BSCI / 1 Sedex). 3 suppliers with expired BSCI, 1 supplier without proof. Completed by the end of 2026.	Under construction

Supplier KPIs 2025

Brief Commentary 2025

The binding nature of the supplier requirements has been significantly increased by the CoC agreement. At the same time, the data situation (primary data) remains weak; the next step is coverage by purchasing volume and a standardized verification logic.

7.1.5 S4 – Consumers / Product Stewardship (Core KPIs and Target Path Status 2025)

Target image: Product safety and transparent, traceable product information (including QR codes).

QR code coverage (% products)	30 products out of 270 (but about half will not receive a QR code)	Under construction
Usage data (scan rate/page views)	not measurable 2025 (activation of the specific website planned for 2026; current landing page is the general sustainability website)	Under construction
Product Safety Incidents/Recalls	0 / 0	stable

Product Stewardship KPIs 2025

Brief Commentary 2025

In 2025, transparency was further developed via QR codes and online information. Coverage and usage data are updated for the KPI presentation.

7.1.6 G1 – Business Behavior (Core KPIs and Target Path Status 2025)

Target image: integrity, compliance and traceable evidence; Strengthening of formal evidence (e.g. for ratings).

EcoVadis Score	63/100 (Bronze)	Off track (Ambition Level)
EcoVadis Subscore Ethics	45/100	Off track (focus area)
Code of Conduct Supply Chain	100% of the relevant goods suppliers (> CHF 8,000) committed	On track
Whistleblower system	available – no messages	On track
Data protection/information security	processes in place; Verification in the development	Under construction

Core KPIs and Target Path Status 2025

Brief Commentary 2025

EcoVadis is showing progress, but remains below ambition, especially in the area of ethics. The revised Code of Conduct and the consistent supplier commitment are key governance levers; formal evidence and proof of efficacy will be further expanded.

7.1.7 Target control 2025 – consolidated classification (brief overview)

The 2025 target control is used as a control instrument to make target achievement, deviations and consequences for the following period transparent. The detailed assessment of the annual and divisional targets is documented in the notes or in the internal target control. In the year under review, progress was made in particular in the areas of
a) carbon footprint and energy indicators, and
b) Commitment in the supply chain (Code of Conduct).

Challenges persist in
a) Data/verifiability in Scope 3 and
b) individual implementation and schedule goals (e.g. rollouts, system construction).

7.2 Multi-year goals and trajectories

In addition to the annual management targets, Ebnat AG's sustainability goals also include medium and long-term target paths. These serve to make improvements comprehensible and plannable over several years. They are based on the corporate strategy, materiality analysis, recognized external frameworks (including SBTi, STI, ISO 14001, UND) as well as regulatory and market-based requirements.

In the environmental sector, the focus is on the climate path in line with the Group-wide SBTi orientation, the further development of the circular economy and the increase in resource efficiency. In the social area, the multi-year goals concern, among other things, the continuous development of working conditions, qualifications, ergonomics and work organization, as well as the deepening of social standards and evidence in the supply chain. In the area of governance, the focus is on sharpening evidence, further developing compliance and data protection processes, and improving formal evidence in external assessments.

Multi-year goals are not considered in isolation, but are integrated into regular management and planning. The annual target review forms the operational interim status, while multi-year targets serve as a framework for priorities, resources and measures. Intermediate results that have not been achieved do not automatically lead to an adjustment of the target direction, but are checked with regard to causes, data situation, feasibility and necessary measures.

The key multi-year objectives can be summarised as follows:

Climate Change (E1)	Reduction of greenhouse gas emissions along the Group-wide SBTi orientation and gradual expansion of the depth of data in Scope 3.
Circular Economy (E5)	Increasing the use of recyclable materials, expanding the use of PCR and PIR, and further developing waste and scrap metrics.
Own employees (S1)	Further development of working conditions, working time models, ergonomics, training and internal communication.
Workers in the value chain (S2)	Increasing the binding nature of social and ethical standards in the supply chain, expanding audit and verification systems and improving transparency.
Consumer / Product Stewardship (S4)	Expansion of traceable product information and further development of transparency via digital information channels.
Business Behavior (G1)	Strengthening integrity, evidence, compliance elements, and governance processes.

Multi-year goals

The detailed achievement of targets for each reporting year is controlled by means of target control and the KPI logic in Chapter 7.1. Multi-year goals form the bridge between strategic orientation and operational implementation.

7.3 Strategies for achieving goals

Ebnat AG pursues its sustainability goals through a combination of management systems, line responsibility, target systems and cross-divisional improvement programs. The strategies for achieving the goals are based on the key topics and combine qualitative development directions with measurable progress.

7.3.1 Environment (E1 / E5)

In the environmental sector, target paths are primarily achieved through efficiency increases, material strategies and the expansion of the database. The main levers are the improvement of the climate balance, the increase in the proportion of PIR and PCR materials, the reduction of scrap and waste, the further development of energy efficiency (including compressed air, measuring systems, heat supply) and better controllability of material and energy flows.

7.3.2 Social (S1 / S2 / S4)

In the social sector, Ebnat focuses on strengthening fair working conditions, security, qualification and communication. For the company's own employees, the focus is on the further development of working time models, ergonomics, internal communication and sustainability training. In the supply chain, the code of conduct, audit and verification systems and standardized requirements for suppliers are being systematically developed. In the area of consumer / product responsibility, the focus is on product safety and transparent product information.

7.3.3 Governance (G1)

In the area of corporate conduct, goals are achieved through binding principles, defined responsibilities, formal evidence and continuous improvement of governance and compliance elements. One focus is on increasing external verifiability – including in response to assessment tools such as EcoVadis – and strengthening formal evidence on ethics, data protection and integrity in the supply chain.

7.3.4 Control logic and further development

All strategies for achieving goals are regularly reviewed within the framework of the target and KPI system. Progress, delays and conflicting goals are discussed in the management process and are incorporated into the priorities of the following period. The further expansion of the KPI system and the stronger integration into BI-supported reporting are intended to further improve transparency, traceability and controllability in the coming years.

8 Conclusion, review, outlook

This Sustainability Report 2025 summarises the main developments, objectives and key figures of Ebnat AG along the ESRS. It shows the areas in which progress was made in the year under review, where target paths were confirmed and in which areas there is a need for further development and development.

8.1 Internal review and approval

The contents of this report have been collected and consolidated on the basis of defined responsibilities in the departments. The review was carried out as part of the internal plausibility check and approval process by the responsible specialists and the management. Material topics are presented to the Board of Directors as part of the annual reporting. No external audit or assurance by third parties was carried out for the 2025 reporting year.

8.2 Classification of the reporting year 2025

The 2025 reporting year was characterized by a further development of the management logic and commitment to key sustainability issues. Particularly positive are the following:
- the further development of the climate balance and energy indicators,
- the expansion of the materials strategy in the circular economy,
- the successful recertification according to ISO 14001,
- certification by the UND specialist office,
- the full agreement of the revised Code of Conduct with all relevant suppliers of goods.

At the same time, it became apparent that individual elements of sustainability management still need to be further consolidated. This applies in particular:
- the quality of data and evidence in the supply chain, especially for Scope 3 relevant key figures,
- the systematic coverage of audit and ILO evidence according to uniform logic,
- the further expansion of the KPI system and individual key figures in the social topics,
- the formal evidence and documentation in governance and ethics issues.

8.3 Outlook for 2026

For 2026, Ebnat AG is focusing on:
- the further standardization of sustainability indicators and their integration into the KPI system,
- Improving the depth of data in the supply chain and expanding the verification logic at suppliers,
- the further development of circular economy key figures, in particular on waste, recycling and material use,
- Sharpening governance and compliance evidence, including in response to external assessments such as EcoVadis,
- the continuation of internal anchoring through an information concept, training and cross-departmental management.

From 2026, the organizational anchoring of operational sustainability responsibility will be bundled more strongly in the area of QUM (Quality and Environmental Management). This is intended to further strengthen the proximity to management systems, data collection and verification.

8.4 Conclusion

Ebnat AG continues to pursue sustainability with a pragmatic and implementation-oriented approach. The aim remains not only to document ecological, social and governance-related issues, but also to integrate them measurably and effectively into products, processes and decisions. The 2025 Report provides a consolidated interim report and a basis for further target management in the coming years.

9 Attachments

The following appendices supplement the report with definitions of terms, reference structures and summary tables. They serve to ensure traceability, comparability and orientation within the report and establish a link to the reporting standards used.

The Annexes shall include, in particular:
- a glossary of key terms and abbreviations,
- an ESRS table of contents,
- a GRI content index,
- a disclosure overview of the topics addressed in the report and disclosure requirements
- as well as an overview of the 2024 targets documented as completed in the previous year's report.

The notes are to be understood as supplementary reference tools and are intended to increase the navigability of the report as well as transparency towards internal and external stakeholders.

9.1 Glossary

BSCI (amfori BSCI)

Audit and improvement program to review social standards in global supply chains. The report uses BSCI or equivalent evidence in particular for suppliers from risk countries.

BI (Business Intelligence)

Systematic preparation, evaluation and visualization of data for control and reporting. At Ebnat, a BI-supported KPI system is being set up.

CAPA (Corrective and Preventive Actions)

Corrective and preventive measures to process deviations or findings, for example from audits or evaluations.

Code of Conduct (CoC) / Verhaltenskodex

Binding Code of Conduct of Ebnat AG or equivalent obligation that sets out expectations of ethical and responsible behavior towards employees, suppliers and other business partners.

CO_2e (CO_2 equivalents)

Unit for balancing greenhouse gas emissions, in which different greenhouse gases are converted into a comparable climate impact.

EcoVadis

External evaluation platform for assessing the sustainability performance of companies in the fields of environment, labour and human rights, ethics and sustainable procurement.

ESRS (European Sustainability Reporting Standards)

European standards for sustainability reporting. The present report is primarily based on the ESRS.

FTE (Full Time Equivalents)

Conversion of different levels of employment to full-time positions in order to improve comparability of the number of employees.

GRI (Global Reporting Initiative)

Internationally disseminated standard framework for sustainability reporting. The report also includes a GRI index.

ILO Core Labour Standards

International labour standards of the International Labour Organization (ILO), in particular on child labour, forced labour, discrimination and freedom of association.

KPI (Key Performance Indicator)

Performance indicator to measure goal achievement and progress.

KPI Navigator

Internal further development of a central KPI and reporting system for better control and traceability of sustainability and corporate key figures.

PCR (Post-Consumer Recycling)

Recyclate made from materials that have already been used by end users and then reprocessed.

PIR (Post-Industrial Recycling)

Recyclate from industrial production waste that is reprocessed and reused internally or externally.

QUM

Quality and environmental management. From 2026, operational sustainability responsibility will be more closely bundled there.

QR code

Machine-readable code that links to digital product and sustainability information.

REGIS CE / EcoPerformance

Software or methodology used for environmental and climate balances.

SBTi (Science Based Targets initiative)

International standard for setting science-based climate targets in line with the Paris Climate Agreement.

Scope 1

Direct greenhouse gas emissions from owned or controlled sources.

Scope 2

Indirect emissions from purchased energy.

Scope 3

Indirect emissions along the upstream and downstream value chain.

STI (Swiss Triple Impact)

Program to anchor sustainability goals in companies along the SDGs.

AND

Swiss Office for Gender Balance, Equality and Equal Working Conditions.

VSoTr

Swiss Ordinance on Due Diligence and Transparency with Regard to Minerals and Metals from Conflict Areas and Child Labour.

9.2 ESRS Table of Contents

The following overview serves as a navigation aid for the assignment of the report contents to the relevant ESRS standards and topic chapters.
- ESRS 2 – General Information: Chapter 1 General Information, Chapter 2 Governance and Sustainability Responsibility, Chapter 3 Materiality and Stakeholders
- ESRS E1 – Climate Change: Chapter 3.5.1, Chapter 4.1, Chapter 7.1.1
- ESRS E2 – Pollution: Chapter 4.2
- ESRS E3 – Water and Marine Resources: Chapter 4.3
- ESRS E4 – Biodiversity: Chapter 4.4
- ESRS E5 – Circular Economy and Resource Use: Chapter 3.5.2, Chapters 4.5 to 4.6, Chapter 7.1.2
- ESRS S1 – Own employees: Chapter 3.5.4, Chapter 5.1, Chapter 7.1.3
- ESRS S2 – Labour in the value chain: Chapter 3.5.5, Chapter 5.2, Chapter 7.1.4
- ESRS S3 – Affected communities: Chapter 5.3
- ESRS S4 – Consumers / Product Stewardship: Chapter 3.5.3, Chapter 5.4, Chapter 7.1.5
- ESRS G1 – Corporate Conduct: Chapter 6, Chapter 7.1.6
- ESRS Metrics and Targets: Chapter 7 Goals, KPIs and Monitoring in particular Chapters 7.1.0 to 7.1.7

9.3 GRI Content Index

Ebnat AG bases its reporting primarily on the ESRS. In addition, a pragmatic GRI reference index is maintained below to facilitate comparability with established sustainability reporting standards.
- GRI 2 – General Disclosures: Chapter 1 General Information, Chapter 2 Governance and Sustainability Responsibility, Chapter 3 Materiality and Stakeholders
- GRI 3 – Material Topics: Chapter 3 Materiality and Stakeholders and Thematic Chapters 4 to 6
- GRI 301 – Materials: Chapter 4.6 Material Use and Resource Efficiency
- GRI 302 – Energy: Section 4.1.5 Energy consumption
- GRI 305 – Emissions: Chapters 4.1.1 to 4.1.4, Chapter 7.1.1
- GRI 306 – Waste: Chapter 4.5, Chapter 7.1.2
- GRI 403 – Occupational health and safety: Chapter 5.1, Chapter 7.1.3
- GRI 404 – Education and training: Chapter 5.1, Chapter 7.1.3
- GRI 405 – Diversity and equal opportunities: Chapter 1.3, Chapter 5.1
- GRI 414 – Social Evaluation of Suppliers: Chapter 5.2, Chapter 7.1.4
- GRI 416 – Customer health and safety / Product information: Chapter 5.4, Chapter 7.1.5
- GRI 205 / 206 / 418 – Corruption, competitive conduct, data protection: Chapter 6 Corporate conduct, in particular 6.2 to 6.4 and Chapter 7.1.6

9.4 Disclosure Overview

The disclosure overview serves as a reference for the internal audit and for assigning the material disclosure requirements to the corresponding reporting chapters. It does not replace a formal check, but supports traceability in the final report validation.

Cross-disclosure
- General information, organizational profile, reporting boundaries, methodology: Chapter 1
- Governance, Responsibilities, Review and Control Logic: Chapter 2
- Materiality Analysis, Risks, Opportunities and Stakeholder Involvement: Chapter 3

Environment
- Climate Change / Scope 1–3 / Energy / Scope 3 Data Quality: Chapters 4.1 and 7.1.1
- Circular Economy / Materials / Waste / PCR / PIR: Chapters 4.5–4.6 and 7.1.2
- Non-essential environmental standards E2–E4: Chapters 4.2–4.4

Social
- Own employees: Chapters 5.1 and 7.1.3
- Labour force in the value chain: Chapters 5.2 and 7.1.4
- Affected communities: Chapter 5.3
- Consumers / Product Stewardship: Chapters 5.4 and 7.1.5

Governance
- Corporate Conduct / Integrity / Data Protection / Whistleblower System / Supplier Integrity: Chapters 6 and 7.1.6

Metrics and Targets
- Target System, KPI Logic, Thematic Target Paths and Target Control 2025: Chapters 7.1.0 to 7.1.7

9.5 Previous year's targets for 2024 (historical overview)

The following overview documents the targets reported as completed or achieved in the previous year's context. It serves to make the development traceable without overloading the main part of the 2025 report with historical references.

The following targets were documented as having been achieved or completed in the prior-year context:
- An external review by EcoVadis was completed and an above-average rating was achieved.
- The SBTi reduction targets have been set and verified or adopted by the Science Based Targets initiative.
- Production scrap recording has been rolled out in all departments and standardized evaluations have been introduced.
- Internal plastic waste has been 100% recycled internally.
- The entire squad has been trained in sustainability.
- The organization has been certified in terms of family and gender balance.
- An internal information concept was developed.
- For suppliers from high-risk countries, the external organisation for checking compliance with labour regulations in accordance with the ILO has been defined and the process has been defined.

The overview shows that central foundations in the areas of climate, circular economy, employees, supply chain and governance were already in place before the 2025 reporting year. Target Management 2025 builds on these preliminary achievements and develops them further along new target paths.