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ESRS content index

ESRS standard	Disclosure requirement		Location
General disclosures			
ESRS 2 General disclosures	BP-1	Basis for preparation of the sustainability statement	- 1.5.1 Scope and external assurance - 1.5.2 Frameworks and standards
	BP-2	Specific information if the undertaking uses phasing-in options	- 1.5.2 Frameworks and standards
	GOV-1	The role of the administrative, management, and supervisory bodies in relation to sustainability	- 3.3 Sustainability governance - 3.3.1 Sustainability council: bridging vision and action - 3.3.2 Accountability for sustainability performance - 3.3.3 Sustainability in our incentive schemes
	GOV-2	Integration of sustainability-related performance in incentive schemes	- 3.3.3 Sustainability in our incentive schemes
	GOV-3	Statement on due diligence	- Annexure II: Statement on due diligence
	GOV-4	Risk management and internal controls over sustainability reporting	- 1.5 Our approach to transparent sustainability reporting
	SBM-1	Strategy, business model, and value chain	- 1.1 Who we are - 1.6.1 Our products and solutions - 1.6.3 Collaborative value chain for sustainability - 3.1 How E3 guides our sustainability actions
	SBM-2	Interests and views of stakeholders	- 1.6.2 Stakeholder engagement - 2.1 Methodology
	SBM-3	Interaction of material impacts risks and opportunities with strategy and business model, and financial effects	- 2.2 Management of IROs - 3.1 How E3 guides our sustainability actions
	IRO-1	Description of the process to identify and assess material impacts, risks, and opportunities and material information to be reported	- 2.1 Methodology
IRO-2	Material impacts, risks, and opportunities and disclosure requirements included in the sustainability statement	- 2.1 Methodology	

ESRS standard	Disclosure requirement		Location
Topical standards			
ESRS E1	E1-1	Transition plan for climate change mitigation	- 4.1 Our Climate Transition Plan
	E1-2	Identification of climate-related risks and scenario analysis	- 4.1.2 Climate physical risks - 4.1.3 Climate transition risks and opportunities
	E1-3	Resilience in relation to climate change	- 4.1.2 Climate physical risks - 4.1.3 Climate transition risks and opportunities - 4.1.4 Building resilience for the future
	E1-4	Policies related to climate change mitigation and adaptation	- 4. Climate change and energy - 4.2.1 Methodology
	E1-5	Actions and resources in relation to climate change mitigation and adaptation	- 4.3 Decarbonisation across our value chain
	E1-6	Targets related to climate change	- 4.1.1 Science-based targets shaping our decarbonisation pathway - 4.2.2 Our 2021 baseline
	E1-7	Energy consumption and mix	- 4.4 Our energy consumption and mix
	E1-8	Gross scope 1, 2, 3 GHG emissions	- 4.2.3 Emissions evolution overview
	E1-9	GHG removals and GHG mitigation projects financed through carbon credits	In the reporting year Hager has not financed any GHG removals and GHG mitigation projects through carbon credits.
	E1-10	Internal carbon pricing	Hager does not apply any internal carbon pricing schemes but continues to conduct pilots on specific use cases.
	E1-11	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	- 4.1.2 Climate physical risks - 4.1.3 Climate transition risks and opportunities
ESRS E2	E2-1	Policies related to pollution	- 5. Managing substances of concern in our products
	E2-2	Actions and resources related to pollution	- 5.2 PFAS management programme - 5.3 Pollution management programme
	E2-3	Targets related to pollution	- 5.3 Pollution management programme
	E2-4	Pollution of air, water, and soil	- 5.3 Pollution management programme
	E2-5	Substances of concern and substances of very high concern	- 5.1 REACH and RoHS compliance - 5.3 Pollution management programme

ESRS standard	Disclosure requirement		Location
Topical standards			
ESRS E5	E5-1	Policies related to resource use and circular economy	- 6.1.1 Sustainable Sourcing Charter - 7.3 Waste management
	E5-2	Actions and resources related to resource use and circular economy	- 6.1 Circularity principles in our inflows: sourced materials - 6.2 Circularity principles in our outflows: products - 7.3 Waste management
	E5-3	Targets related to resource use and circular economy	- 6.3 Advancing our circularity effort - 7.3 Waste management
	E5-4	Resource inflows	- 6.1 Circularity principles in our inflows: sourced materials
	E5-5	Resource outflows	- 6.2 Circularity principles in our outflows: products - 7.3 Waste management
ESRS S1	S1-1	Policies related to own workforce	- 8.1 Our policies and targets - 8.3 Physical and mental health and safety - 8.6 Fair and transparent treatment
	S1-2	Engagement with own workforce and workers' representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy	- 8.4.1 Workforce engagement and governance - 10.3 Reporting integrity alerts
	S1-3	Actions and resources related to own workforce	- 8.3 Physical and mental health and safety - 8.4.1 Workforce engagement and governance - 8.5 Lifelong learning and employability - 8.6 Fair and transparent treatment
	S1-4	Targets related to own workforce	- 8.1 Our policies and targets - 8.3 Physical and mental health and safety - 8.5 Lifelong learning and employability - 8.6.2 Diversity in our workforce
	S1-5	Characteristics of the undertaking's employees	- 8.2 Our workforce profile and coverage
	S1-6	Characteristics of non-employees in the undertaking's own workforce	- 8.2 Our workforce profile and coverage
	S1-7	Collective bargaining coverage and social dialogue	- 8.4 Effective communication and feedback - 8.4.1 Workforce engagement and governance
	S1-8	Diversity metrics	- 8.6.2 Diversity in our workforce
	S1-9	Adequate wages	- 8.6.1 Living wage and pay transparency
	S1-10	Social protection	- 8.6 Fair and transparent treatment

ESRS standard	Disclosure requirement		Location
Topical standards			
ESRS S1	S1-11	Persons with disabilities	- 8.6.4 Workers with special needs
	S1-12	Training and skills development metrics	- 8.5.2 Hi! University and external training - 8.5.3 Performance and development interviews
	S1-13	Health and safety metrics	- 8.3.1 Mission Zero
	S1-14	Work-life balance metrics	- 8.6.3 Parenting support and caregivers
	S1-15	Remuneration metrics	- 8.6 Fair and transparent treatment
	S1-16	Incidents of discrimination and other human rights incidents	- 10.3 Reporting integrity alerts
ESRS S4	S4-1	Policies related to consumers and end-users	- 9.1 Our product safety policy
	S4-2	Engagement with consumers and end-users, existence of channels for consumers and end-users to raise concerns or needs and approaches to remedy	- 9.2 Engaging with consumers and end users
	S4-3	Actions and resources related to consumers and end-users	- 9.3 How we build safety into every product
	S4-4	Targets related to consumers and end-users	- 9.3 How we build safety into every product

List of datapoints in cross-cutting and topical standards that derive from other EU legislation

Disclosure requirement and related datapoint in ESRS	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Sustainability statement
Datapoints in the main body of the standard					
ESRS 2 GOV-1 Percentage of board members who are independent			Delegated Regulation (EU) 2020/1816, Annex II		3.3 Sustainability governance
ESRS 2 GOV-4 Statement on due diligence	Indicator number 10 Table #3 of Annex 1		Delegated Regulation (EU) 2022/1288, Annex I		Annexure II
ESRS 2 SBM-1 Involvement in activities related to fossil fuels	Indicator number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013 read in conjunction with Article 435 of that Regulation; Commission Implementing Regulation (EU) 2024/3172 Table 1: Qualitative information on environmental risk and Table 2: Qualitative information on social risk; Template 1: Banking book – Indicators of potential climate change transition risk: Credit quality of exposures by sector, emissions, and residual maturity	Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS 2 SBM-1 Involvement in activities related to chemical production	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS 2 SBM-1 Involvement in activities related to controversial weapons	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818, Article 12(1); Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco			Delegated Regulation (EU) 2020/1818, Article 12(1); Delegated Regulation (EU) 2020/1816, Annex II		Not material

Disclosure requirement and related datapoint in ESRS	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Sustainability statement
Datapoints in the main body of the standard					
ESRS E1-1 Transition plan for climate change mitigation				Regulation (EU) 2021/1119, Article 2(1)	4.1 Our Climate Transition Plan
ESRS E1-6 GHG emission reduction targets	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172 Template 3: Banking book – Climate change transition risk: Alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		4.1.1 Science-based targets shaping our decarbonisation pathway
ESRS E1-7 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				4.4 Our energy consumption and mix
ESRS E1-7 Energy consumption and mix	Indicator number 5 Table #1 of Annex 1				4.4 Our energy consumption and mix
ESRS E1-8 Gross Scope 1, 2, 3 GHG emissions	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions, and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6, and 8(1)		4.2.3 Emissions evolution overview
ESRS E1-9 GHG removals and carbon credits				Regulation (EU) 2021/1119, Article 2(1)	Not material
ESRS E1-11 Exposure of the benchmark portfolio to climate-related physical risks			Delegated Regulation (EU) 2020/1818, Annex I; Delegated Regulation (EU) 2020/1816, Annex II		4.1.2 Climate physical risks
ESRS E1-11 Location of significant assets at material physical risk		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172 Template 5: Banking book – Climate change physical risk: Exposures subject to physical risk			Annexure IV
ESRS E1-11 Breakdown of the carrying value of its real estate assets by energy-efficiency classes		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172 Template 2: Banking book – Climate change transition risk: Loans collateralised by immovable property – Energy efficiency of the collateral			Data not available
ESRS E1-11 Degree of exposure of the portfolio to climate-related opportunities			Delegated Regulation (EU) 2020/1818, Annex II		Data not available
ESRS E2-4 Amount of material pollutants emitted to air, water, and soil	Indicator number 8 Table #1 of Annex 1				Not material

Disclosure requirement and related datapoint in ESRS	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Sustainability statement
Datapoints in the main body of the standard					
ESRS E3-1 Water-related policies	Indicator number 7 Table #2 of Annex 1				Not material
ESRS E3-1 Policy covering areas with water stress	Indicator number 8 Table #2 of Annex 1				Not material
ESRS E3-4 Total water recycled and reused	Indicator number 6.2 Table #2 of Annex 1				Not material
ESRS E4-5 Activities negatively affecting biodiversity-sensitive areas	Indicator number 7 Table #1 of Annex 1				Not material
ESRS E4-2 Policy covering sites in or near biodiversity-sensitive areas	Indicator number 14.2 Table #2 of Annex 1				Not material
ESRS E5-5 Hazardous waste and radioactive waste	Indicator number 9 Table #1 of Annex 1				Not material
ESRS 2 IRO-2 Risk of incidents of forced labour	Indicator number 13 Table #3 of Annex I				2.1 Methodology Annexure III – Impacts, risks, and opportunities (IROs)
ESRS 2 IRO-2 Risk of incidents of child labour	Indicator number 12 Table #3 of Annex I				2.1 Methodology Annexure III – Impacts, risks, and opportunities (IROs)
ESRS 2 GDR-P Human rights policy commitments	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		8.1 Our policies and targets 10.1 Our ethical commitment
ESRS S1-1 Processes and measures for preventing trafficking in human beings	Indicator number 11 Table #3 of Annex I				10.2.2 Ethics ambassadors 10.3 Reporting integrity alerts 10.4 Ethical risk assessment
ESRS S1-2 Grievance mechanism, including employee-related matters	Indicator number 5 Table #3 of Annex I and Indicator number 11 Table #1 of Annex I				10.3 Reporting integrity alerts

Disclosure requirement and related datapoint in ESRS	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Sustainability statement
Datapoints in the main body of the standard					
ESRS S1-13 Rate of work-related accidents	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		8.3.1 Mission Zero
ESRS S1-13 Number of days lost to injuries, accidents, illness	Indicator number 3 Table #3 of Annex I				Annexure V
ESRS S1-15 Unadjusted gender pay gap	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Hager Group is adapting its process to obtain information on its gender pay gap and the annual total remuneration ratio at global level in accordance with the EU Pay Transparency Directive (EU) 2023/970. Our target is to implement this process by 2026 and thus be able to include these metrics in next year's report.
ESRS S1-15 Annual total remuneration ratio	Indicator number 8 Table #3 of Annex I				Hager Group is adapting its process to obtain information on its gender pay gap and the annual total remuneration ratio at global level in accordance with the EU Pay Transparency Directive (EU) 2023/970. Our target is to implement this process by 2026 and thus be able to include these metrics in next year's report.
ESRS S1-16 Incidents of discrimination	Indicator number 7 Table #3 of Annex I				10.3 Reporting integrity alerts
ESRS S1-16 Human rights incidents	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		10.3 Reporting integrity alerts
ESRS S2-1 Processes and measures for preventing trafficking in human beings	Indicator number 11 Table #3 of Annex I				Not material
ESRS S2-1 Code of conduct	Indicator number 4 Table #3 of Annex 1				Not material

Disclosure requirement and related datapoint in ESRS	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Sustainability statement
Datapoints in the main body of the standard					
ESRS S3-2 Grievance mechanism	Indicator number 11 Table #1 of Annex I				Not material
ESRS S2-3 Human rights incidents	Indicator number 10 Table #1 of Annex I and Indicator number 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS S3-3 Human rights incidents	Indicator number 10 Table #1 of Annex I and Indicator number 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS S4-2 Grievance mechanism	Indicator number 11 Table #1 of Annex I				9.2 Engaging with consumers and end users
ESRS S4-3 Human rights incidents	Indicator number 10 Table #1 of Annex I and Indicator number 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		9.2 Engaging with consumers and end users
ESRS G1-1 Policies consistent with United Nations Convention against Corruption	Indicator number 15 Table #3 of Annex 1				Not material
ESRS G1-1 Protection of whistle-blowers	Indicator number 6 Table #3 of Annex 1				Not material
ESRS G1-4 Convictions and fines for violation of anti-corruption and anti-bribery laws	Indicator number 17 Table #3 of Annex 1				Not material
ESRS G1-4 Actions to address breaches of standards of anti-corruption and anti-bribery	Indicator number 16 Table #3 of Annex 1				Not material

Disclosure requirement and related datapoint in ESRS	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Sustainability statement
Methodological specifications in AR corresponding to EU legislation					
ESRS 2 GOV-1 Board's gender diversity	Indicator number 13 Table #1 of Annex 1				3.3 Sustainability governance
ESRS E4-5 Land degradation, desertification, soil sealing	Indicator number 10 Table #2 of Annex 1				Not material
ESRS E4-5 Natural species and protected areas	Indicator number 14.1 Table #2 of Annex 1				Not material
ESRS E4-2 Sustainable land/ agriculture practices or policies	Indicator number 11 Table #2 of Annex 1				Not material
ESRS E4-2 Sustainable oceans/ seas practices or policies	Indicator number 12 Table #2 of Annex 1				Not material
ESRS E4-2 Policies to address deforestation	Indicator number 15 Table #2 of Annex 1				Not material

GRI content index

Statement of use

Hager SE has reported the information cited in this GRI content index for the period 1 January 2025 to 31 December 2025 in accordance with the GRI Standards.

GRI 1 used

GRI 1: Foundation 2021

				Omission Requirement(s) omitted (D), Reason (R), Explanation (E)
GRI standard	Disclosure		Location	
General disclosures				
1. The organization and its reporting practices				
GRI 2: General disclosures 2021	2-1	Organizational details	- 1.1 Who we are - Imprint	
	2-2	Entities included in the organization's sustainability reporting	- 1.5.1 Scope and external assurance	
	2-3	Reporting period, frequency, and contact point	- 1.5.1 Scope and external assurance - Imprint	
	2-4	Restatements of information	- 1.5.1 Scope and external assurance - 4.2.2 Our 2021 baseline	
	2-5	External assurance	- 1.5.1 Scope and external assurance	
2. Activities and workers				
GRI 2: General disclosures 2021	2-6	Activities, value chain, and other business relationships	- 1.1 Who we are - 1.6 Our business model and value chain	
	2-7	Employees	- 8.2 Our workforce profile and coverage	
	2-8	Workers who are not employees	- 8.2 Our workforce profile and coverage	

GRI standard	Disclosure	Location	Omission Requirement(s) omitted (D), Reason (R), Explanation (E)
3. Governance			
GRI 2: General disclosures 2021	2-9	Governance structure and composition	– 3.3 Sustainability governance
	2-10	Nomination and selection of the highest governance body	The highest governance body has two boards: the Executive Board and the Supervisory Board. The members of the Supervisory Board are elected by the Annual General Meeting for a defined term of up to six years, with re-election permitted, in accordance with statutory requirements and the company's articles of association. The Supervisory Board, in turn, appoints the members of the Executive Board for a maximum term of five years, with possible reappointments or extensions subject to a formal resolution. Nomination and selection are based on legal eligibility requirements, including full legal capacity and absence of disqualifying circumstances, as well as professional qualifications. Supervisory Board members must demonstrate appropriate training and experience and meet specific independence and mandate criteria, while Executive Board members are selected based on their suitability to manage the company, with the Supervisory Board retaining discretion in determining roles such as Chairmanship.
	2-11	Chair of the highest governance body	– 3.3 Sustainability governance
	2-12	Role of the highest governance body in overseeing the management of impacts	– 3.3.1 Sustainability council: bridging vision and action – 3.3.2 Accountability for sustainability performance – 3.3.3 Sustainability in our incentive schemes
	2-13	Delegation of responsibility for managing impacts	– 3.3.1 Sustainability council: bridging vision and action
	2-14	Role of the highest governance body in sustainability reporting	– 1.5 Our approach to transparent sustainability reporting
	2-15	Conflicts of interest	– 10.1 Our ethical commitment – 10.3 Reporting integrity alerts
	2-16	Communication of critical concerns	– 10.3 Reporting integrity alerts
	2-17	Collective knowledge of the highest governance body	– 3.3 Sustainability governance – 3.3.1 Sustainability council: bridging vision and action
	2-18	Evaluation of the performance of the highest governance body	The Supervisory Board evaluates the performance of the Board of Directors based on annually defined targets. The process is conducted independently, aligned with both Group and individual goals, and takes place twice a year. Based on the results, the Supervisory Board determines appropriate actions, including performance-based incentives.
	2-19	Remuneration policies	– 3.3.3 Sustainability in our incentive schemes
	2-20	Process to determine remuneration	– 3.3.3 Sustainability in our incentive schemes

				Omission Requirement(s) omitted (D), Reason (R), Explanation (E)
GRI standard	Disclosure		Location	
3. Governance				
GRI 2: General disclosures 2021	2-21	Annual total compensation ratio		(D) 2-21 (R) Information unavailable/incomplete (E) Hager is deploying EU Pay Transparency Directive in 2026 and targeted to report in 2027
4. Strategy, policies, and practices				
GRI 2: General disclosures 2021	2-22	Statement on sustainable development strategy	- 3.1 How E3 guides our sustainability actions	
	2-23	Policy commitments	- 3.1 How E3 guides our sustainability actions - 3.3.4 Embedding sustainability in daily operations	
	2-24	Embedding policy commitments	- 3.1 How E3 guides our sustainability actions - 3.3.4 Embedding sustainability in daily operations	
	2-25	Processes to remediate negative impacts	- 3.1 How E3 guides our sustainability actions - 9.2 Engaging with consumers and end users	
	2-26	Mechanisms for seeking advice and raising concerns	- 8.4.1 Workforce engagement and governance - 10.3 Reporting integrity alerts	
	2-27	Compliance with laws and regulations	- 3.1 How E3 guides our sustainability actions - 10.3 Reporting integrity alerts	
	2-28	Membership associations	- 1.4.1 Sustainability memberships	
5. Stakeholder engagement				
GRI 2: General disclosures 2021	2-29	Approach to stakeholder engagement	- 1.6.2 Stakeholder engagement - 2.1 Methodology	
	2-30	Collective bargaining agreements	- 8.4.1 Workforce engagement and governance	

GRI standard	Disclosure		Location	Omission Requirement(s) omitted (D), Reason (R), Explanation (E)
Material topics				
GRI 3: Material topics 2021	3-1	Process to determine material topics	- 2.1 Methodology	
	3-2	List of material topics	- 2.2 Management of IROs	
Environment				
Climate change				
GRI 3: Material topics 2021	3-3	Management of material topics	- 4.1 Our Climate Transition Plan - 4.3 Decarbonisation across our value chain	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	- 4.2.3 Emissions evolution overview	
	305-2	Energy indirect (Scope 2) GHG emissions	- 4.2.3 Emissions evolution overview	
	305-3	Other indirect (Scope 3) GHG emissions	- 4.2.3 Emissions evolution overview	
	305-4	GHG emissions intensity	- Annexure IV	
	305-5	Reduction of GHG emissions	- 4.2.3 Emissions evolution overview	
Energy				
GRI 3: Material topics 2021	3-3	Management of material topics	- 4.4 Our energy consumption and mix	
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	- 4.4 Our energy consumption and mix	
	302-2	Energy consumption outside of the organisation	- 4.2.3 Emissions evolution overview	
	302-3	Energy intensity	- Annexure IV	
	302-4	Reduction of energy consumption	- 4.3.1 Scope 1 and 2 decarbonisation roadmap	
	302-5	Reductions in energy requirements of products and services	There is no significant reduction in energy requirement of our current ranges of products and services compared to previous reporting year.	

GRI standard	Disclosure	Location	Omission Requirement(s) omitted (D), Reason (R), Explanation (E)
Environment			
Substances of very high concern			
GRI 3: Material topics 2021	3-3	Management of material topics	- 5. Managing substances of concern in our products
Resource use and circular economy			
GRI 3: Material topics 2021	3-3	Management of material topics	- 6. Our focus on resource use and circularity - 6.1 Circularity principles in our inflows: sourced materials - 6.2 Circularity principles in our outflows: products
GRI 301: Materials 2016	301-1	Materials used by weight or volume	- 6.1 Circularity principles in our inflows: sourced materials
	301-2	Recycled input materials used	- 6.1.2 Our progress on integrating recycled materials into our operations
	301-3	Reclaimed products and their packaging materials	- 6.1.2 Our progress on integrating recycled materials into our operations - 7.3 Waste management
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	- 7.3 Waste management
	306-2	Management of significant waste-related impacts	- 7.3 Waste management
	306-3	Waste generated	- 7.3 Waste management
	306-4	Waste diverted from disposal	- 7.3 Waste management
	306-5	Waste directed to disposal	- 7.3 Waste management

GRI standard	Disclosure	Location	Omission Requirement(s) omitted (D), Reason (R), Explanation (E)	
Social				
Employees engagement and labour rights				
GRI 3: Material topics 2021	3-3	Management of material topics	- 8.2 Our workforce profile and coverage - 8.4 Effective communication and feedback	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	- 8.2 Our workforce profile and coverage	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees		(D) 401-2 (R) Information unavailable/incomplete (E) Hager is deploying EU Pay Transparency Directive in 2026 and targeted to report in 2027
	401-3	Parental leave	- 8.6.3 Parenting support and caregivers	
Training and skills development				
GRI 3: Material topics 2021	3-3	Management of material topics	- 8.5 Lifelong learning and employability	
GRI 404: Training and education 2016	404-1	Average hours of training per year per employee	- 8.5.2 Hi! University and external training	
	404-2	Programs for upgrading employee skills and transition assistance programs	- 8.5.1 People development and internal mobility - 8.5.2 Hi! University and external training	(D) 401-2 (R) Information unavailable/incomplete (E) Hager is deploying EU Pay Transparency Directive in 2026 and targeted to report in 2027
	404-3	Percentage of employees receiving regular performance and career development reviews	- 8.5.3 Performance and development interviews	

GRI standard	Disclosure	Location	Omission Requirement(s) omitted (D), Reason (R), Explanation (E)
Social			
Health and safety			
GRI 3: Material topics 2021	3-3	Management of material topics	– 8.3 Physical and mental health and safety
GRI 403: Occupational health and safety 2018	403-1	Occupational health and safety management system	– 8.3 Physical and mental health and safety
	403-2	Hazard identification, risk assessment, and incident investigation	– 8.3.2 Reporting on workplace incidents
	403-3	Occupational health services	– 8.3 Physical and mental health and safety
	403-4	Worker participation, consultation, and communication on occupational health and safety	Employees can contact the occupational safety specialist or their direct manager at subsidiary level should they have any concerns or feedback regarding OH&S. Furthermore, Kaizen cards are available at every subsidiary for workers to fill in when they identify a near-miss or safety risk to report on for immediate and/or longer-term actions to address them. H&S information, updates, lessons learned from incidents, and other communication takes place in weekly team meetings on Manufacturing sites. Communication will continue to be improved as the Group H&S functions establish communication processes in 2025. There are dedicated Occupational Safety Committees per subsidiary that meet regularly (typically quarterly but may vary depending on the country). The committees typically consist of the specialist for occupational safety (HS Manager) of the specific subsidiary, safety officers, company doctors, members of the works council, the fire protection officer, the operations manager, an HR manager, and a representative from top management. The European Works Council also has a Health and Safety subcommittee which is directly informed by the Group H&S Director (from Q3, 2024).
	403-5	Worker training on occupational health and safety	– 8.3 Physical and mental health and safety – 8.3.2 Reporting on workplace incidents
	403-6	Promotion of worker health	– 8.3 Physical and mental health and safety – 8.3.3 Mental health
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	– 8.3 Physical and mental health and safety – 8.3.1 Mission Zero – 8.3.3 Mental health
	403-8	Workers covered by an occupational health and safety management system	– 8.3 Physical and mental health and safety – 8.3.1 Mission Zero

GRI standard	Disclosure	Location	Omission Requirement(s) omitted (D), Reason (R), Explanation (E)	
Social				
Health and safety				
GRI 403: Occupational health and safety 2018	403-9	Work-related injuries	- 8.3.1 Mission Zero	
	403-10	Work-related ill health	- 8.3.1 Mission Zero	
Diversity				
GRI 3: Material topics 2021	3-3	Management of material topics	- 8.6 Fair and transparent treatment - 8.6.2 Diversity in our workforce	
GRI 405: Diversity and equal opportunity 2016	405-1	Diversity of governance bodies and employees	- 8.6.2 Diversity in our workforce	
	405-2	Ratio of basic salary and remuneration of women to men		(D) 405-2 (R) Information unavailable/incomplete (E) Hager is deploying EU Pay Transparency Directive in 2026 and targeted to report in 2027
Consumers and end-users				
GRI 3: Material topics 2021	3-3	Management of material topics	- 9. Product safety for consumers and end-users	
GRI 416: Customer health and safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	- 9.3 How we build safety into every product	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	- 9.2 Engaging with consumers and end users	

Annexure I

Hager entities (2025)

No.	Business name	Country
1	Hager Electro Pty Ltd.	Australia
2	Weber South Pacific	Australia
3	Hager Electro GesmbH	Austria
4	Hager Modulec SA	Belgium
5	Hager doo	Bosnia
6	Dongguan EFEN Electrical Products Co., Ltd.	China
7	Hager Electric (Huizhou) Ltd.	China
8	Hager Electric Management (Shanghai) Ltd.	China
9	Hager Metal Works (Dongguan) Co., Ltd.	China
10	Hager Electro s.r.o.	Czech Republic
11	Finatrys SAS	France
12	Hager Controls SAS	France
13	Hager Electro SAS	France
14	Hager Safety SAS	France
15	Hager SAS	France
16	Hager Next	France
17	Advizeo SAS	France
18	Eficia SAS	France

No.	Business name	Country
19	Hager Safety Deutschland GmbH (formerly Atral Secal)	Germany
20	Berker GmbH & Co. KG	Germany
21	Elektroapparatebau Ottfingen GmbH (holding)	Germany
22	Hager Eastern Europe GmbH (holding)	Germany
23	Hager Electro Gechäftsführungs GmbH (holding)	Germany
24	Hager Electro GmbH & Co. KG	Germany
25	HAGER SE (Group holding)	Germany
26	Hager Vertriebsges. mbH & Co. KG	Germany
27	Hager Vertriebs Geschäftsführungs GmbH (holding)	Germany
28	HagerEnergy GmbH	Germany
29	Hager Logistics GmbH	Germany
30	Polo Industrie GmbH (holding)	Germany
31	Tehalit GmbH	Germany
32	Hager International GmbH (holding)	Germany
33	Advizeo Deutschland GmbH	Germany
34	Hager Hellas S.A.	Greece
35	Hager Electro Ltd.	Hong Kong
36	Hager Kft.	Hungary

No.	Business name	Country
37	Hager Electro Private Limited	India
38	PT Hager Electro Indonesia	Indonesia
39	Hager Ltd Ireland	Ireland
40	AB Plast Srl	Italy
41	Bocchiotti SpA	Italy
42	Hager Bocchiotti SpA	Italy
43	Hager Italia Partecipazioni Srl	Italy
44	Hager Lumetal SpA	Italy
45	Herholdt Controls	Italy
46	Silamplast Srl (JV Bocchiotti SpA)	Italy
47	Kompongo Srl	Italy
48	PM Flex Srl	Italy
49	Hager Investment SA	Luxemburg
50	Hager Engineering (M) Sdn Bhd	Malaysia
51	Hager Electro BV	Netherlands
52	Hager Limited	New Zealand
53	PM Flex Norge AG	Norway
54	Hager Polo Sp. z o.o.	Poland
55	Hager Production Poland Sp. z o.o.	Poland
56	Hager Business Services Sp. z o.o.	Poland
57	Hager Sistemas Eléctricos Modulares, S.A.	Portugal

No.	Business name	Country
58	Eficia	Portugal
59	Hager Romania SRL	Romania
60	Hager Electro Systems Pte Ltd.	Singapore
61	Hager Industrial de Envolveres S.A.	Spain
62	Hager Sistemas S.A.	Spain
63	Elektrofabriken AB	Sweden
64	Hager Elektro AB	Sweden
65	Pmflex Group Northern Europe AB	Sweden
66	Hager AG	Switzerland
67	Hager Industrie AG	Switzerland
68	Hager Systems AG (holding)	Switzerland
69	Hager Elektrik Ticaret Ltd Sirketi	Turkey
70	Hager Middle East FZE	UAE (Dubai)
71	Polo-Electroobladnannia	Ukraine
72	Hager Engineering Ltd.	United Kingdom
73	Hager Ltd.	United Kingdom
74	Hager UK Ltd. (holding)	United Kingdom
75	Iboco Corporation	United States of America

Annexure II

Statement on due diligence

Due diligence steps	Location in sustainability statement
Embedding due diligence in governance, strategy, and business model	Our sustainability commitment is embedded in our governance bodies' objectives and defined in 3.3.3 Sustainability in our incentive schemes. 1.1 Who we are, 1.6 Our business model and value chain, and 3.1 How E3 guides our sustainability actions explain how sustainability issues influence the company's business model and value chain. 2.2 Management of IROs and 3.1 How E3 guides our sustainability actions show how the results of the due diligence process influence strategy.
Engaging with affected stakeholders	Our engagement with stakeholders is explained in detail in 1.6.2 Stakeholder engagement. 2.1.1 Phase 1: understanding explains how we use the stakeholder feedback to identify IROs.
Identifying and assessing negative impacts on people and the environment	Our approach to identifying and assessing impacts on people and the environment is explained in 2.1 Methodology.
Taking action to address negative impacts on people and the environment	The actions we take to address the negative impacts on people and the environment are described in the relevant sections: - 4.3 Decarbonisation across our value chain - 5 Managing Substances of concern in our products - 6.1 Circularity principles in our inflows: sourced materials - 6.2 Circularity principles in our outflows: products - 8.3 Physical and mental health and safety - 8.4.1 Workforce engagement and governance - 8.5 Lifelong learning and employability - 8.6 Fair and transparent treatment - 9.3 How we build safety into every product
Tracking the effectiveness of these efforts	We track the effectiveness of our efforts to address negative impacts on people and the environment through targets for selected topics, as detailed in the relevant sections: - 4.1.1 Science-based targets shaping our decarbonisation pathway - 4.2.2 Our 2021 baseline - 5 Managing substances of concern in our products - 6.3 Advancing our circularity effort - 8.3 Physical and mental health and safety - 8.4.1 Workforce engagement and governance - 8.5 Lifelong learning and employability - 8.6 Fair and transparent treatment - 9.3 How we build safety into every product

Annexure III

Impacts, risks, and opportunities (IROs)

Sustainability topic	Type of IRO	Location in value chain	IRO description	Hager's mitigation measures linked to its strategy and business model
Climate change	Negative impact (A)	Upstream	Raw material extraction and processing involve energy-intensive activities that contribute to greenhouse gas (GHG) emissions.	Increasing reliance on recycled materials, mapping high-risk suppliers via Ecovadis IQ+ based on their carbon performance, pushing high-risk suppliers to set out decarbonisation targets and action plans, real-time monitoring of risks in relation to climate change via Sphera platform.
Climate change	Negative impact (A)	Downstream	The energy consumption of Hager's products during their use phase contributes to downstream greenhouse gas emissions, depending on product efficiency and electricity sources, thereby impacting the climate.	– Development of energy-efficient product designs to reduce customer energy use. – Promotion of smart energy management systems for households and businesses. – Development of eco-designed products, such as Cubyko Leaf, which reduces CO₂ emissions by at least 3%.
Climate change	Financial risks	Own business	Extreme weather in supplier regions and transportation routes (e.g. floods, heatwaves) could delay critical component deliveries, forcing production rescheduling, increasing procurement costs, and risking missed customer deadlines.	Strengthening supplier relationships to ensure diversity and resilience.
Climate change	Financial risks	Own business	Floods or storms could damage manufacturing facilities or warehouses, leading to repair costs, production downtime, and unplanned capital expenditure.	Climate-resilience infrastructure upgrades, early-warning and monitoring systems, business continuity and disaster recovery planning.
Climate change	Financial risks	Own business	More frequent climate disasters could significantly increase insurance premiums or reduce coverage, raising operating costs and financial exposure.	Risk-reduction investments to lower premiums, multi-year or bundled insurance agreements, captive or self-insurance strategies
Climate change	Financial risks	Own business	Climate hazards – such as extreme heat, storms, droughts, floods, and wildfires – can damage assets, disrupt production, or reduce worker productivity. This can lead to unfulfilled orders, long lead times, and inconsistent supply, driving customers to competitors who can deliver reliably.	Hager performs physical risk assessments and initiates adaptation actions

Sustainability topic	Type of IRO	Location in value chain	IRO description	Hager's mitigation measures linked to its strategy and business model
Climate change	Financial risks	Own business	If we fail to meet our publicly communicated decarbonisation targets and environmental ratings (e.g. Ecovadis, CDP), customers may switch to competitors, leading to reduced order volumes and fewer long-term contracts.	Strengthened sustainability commitments, eco-friendly product offerings, transparent carbon and sustainability disclosures.
Climate change	Financial risks	Own business	Increasing carbon pricing and emissions taxation may lead to higher energy, material, and logistics costs across our value chain, impacting cost competitiveness and margins.	Operational decarbonisation, supplier engagement, circular design, and the expansion of energy-efficient solutions.
Energy	Negative impact (A)	Upstream	The extraction and processing of materials significantly increase overall energy consumption, as they depend on highly energy-intensive technologies and heavy industrial equipment.	Integrating recyclability and circular economy principles since recycled material extraction consumes less energy, collaboration with suppliers to adopt renewable energy sources and improve energy efficiency
Energy	Negative impact (A)	Own business	Relying on fossil-based energy sources leads to increased GHG emissions, contributing to climate change.	Transition towards energy efficient production processes, implementation of LED lighting, building insulation, and heat recovery systems to enhance efficiency, use of emerging technologies that reduce energy intensity.
Energy	Financial risks	Own business	Rising energy prices increase operational costs and reduce cost predictability, affecting profitability and long-term financial planning. The organisation becomes more vulnerable to external market dynamics and regulatory changes that influence energy pricing.	Long-term PPAs, energy-efficiency measures, on-site renewables, diversified energy procurement, continuous market monitoring.
Energy	Financial risks	Own business	Reliance on fossil-based energy exposes the organisation to rising carbon prices, tightening climate regulations, and reputational pressure, while volatile fossil-fuel markets create unpredictable operating costs that undermine financial stability and long-term planning.	Investment in renewables, improvement of energy efficiency, integration of low-carbon technologies, optimisation of energy mix, leverage of incentives for clean energy. Price-hedging through PPAs, supplier diversification, increased self-generation, enhancement of forecasting tools, optimisation of energy consumption.
Energy	Financial risks	Own business	Transitioning to cleaner energy systems requires significant capital investments, such as installing solar panels or upgrading equipment. These upfront costs may strain budgets, delay implementation, or compete with other strategic priorities.	Phased investment planning, leveraging subsidies and incentives, conducting cost-benefit analyses, prioritising high-impact sites, and integrating investments into long-term capex planning.
Substances of very high concern	Financial risks	Own business and downstream	Some customers, including specific national markets such as Sweden, may reject products containing certain substances. This creates a risk of losing clients or market share if Hager's products do not meet evolving expectations or restrictions concerning materials and chemical use.	Hager has proactively launched a programme to phase out substances of concern through its PFAS initiative and eco-design approach. In its product development, Hager ensures compliance with REACH, RoHS, and customer requirements.

Sustainability topic	Type of IRO	Location in value chain	IRO description	Hager's mitigation measures linked to its strategy and business model
Substances of very high concern	Financial risks	Own business	Hager may face stricter environmental regulations in the countries where it operates, including the banning of additional substances. Compliance with these evolving requirements could necessitate product changes, supply chain adjustments, and increased compliance efforts.	Hager anticipates regulatory changes through continuous monitoring and integrates them into product design and sourcing. Supplier controls and compliance tools such as Assent (for REACH/RoHS screening) enable timely substitution and resilient supply chains.
Substances of very high concern	Financial risks	Own business and downstream	There is a risk – although considered unlikely – of facing compensation claims for diseases or pollution linked to substances of very high concern used in products or operations. Such claims could lead to legal costs, reputational damage, and financial liabilities.	Hager mitigates risks through strict chemical risk assessments, emission monitoring, and product safety controls. Robust due diligence ensures early detection and prevention of potential health and environmental impacts.
Resource use and circular economy	Negative impact (A)	Own business	The selection of non-renewable or non-recyclable materials in product development contributes to long-term resource depletion and increased waste generation at end-of-life.	Advancing eco-design and material innovation research, promoting circularity in product development.
Resource use and circular economy	Financial risks	Own business	Shortages or global price increases of metals, plastics, or electronic components could significantly increase cost of goods sold, reduce product margins, and require price adjustments that may affect competitiveness.	Material recovery and reuse, bio-based and synthetic materials, modular and recyclable product design
Resource use and circular economy	Financial risks	Own business	Shifting towards circular product design (recyclability, recycled materials, repairability) may require redesign of product lines, tooling upgrades, supplier changes, and capital expenditure that impacts short- to medium-term profitability.	Investment in circular technologies, circular infrastructure partnerships, sustainability-linked financing
Resource use and circular economy	Financial risks	Own business	New regulatory requirements on recyclability, repairability, or sustainable packaging may necessitate product redesign, additional compliance documentation, and supply chain adjustments, increasing operational and administrative costs.	Regulatory monitoring, repairable and modular product design, eco-design frameworks
Employee engagement and labour rights	Negative impact (P)	Own business	Employees have limited time to rest or manage personal life due to excessive workloads, long hours, or inflexible schedules. Failure to support healthy work-life balance leads to employee dissatisfaction, fatigue.	People frame: the cornerstone of our culture and the backbone of Project 2030, outlining our values in daily interactions with stakeholders and behaviours, actions, attitudes, and leadership principles expected of employees. United Nation Global Compact partner fostering corporate social responsibility. Programmes, targeting our young talents, such as the TAI Community in France, Germany, and Poland. Tell us!: employee survey focused on motivation, performance, and engagement questions. IC Agents: internal communications network aimed at informing and communicating with all our employees around the world. Hager Group Awards: recognition of outstanding projects. Commitment to human rights. Mental health support and physical wellbeing offerings (e.g., sports courses and gym memberships).
Employee engagement and labour rights	Negative impact (P)	Own business	Poor or neglected workplace conditions harm employee comfort, productivity, and wellbeing, contributing to disengagement.	

Sustainability topic	Type of IRO	Location in value chain	IRO description	Hager's mitigation measures linked to its strategy and business model
Employees engagement and labour rights	Negative impact (P)	Own business	Employees may not receive pay that reflects their work and experience, or may be delayed, reducing financial security.	Hager has recently concluded its living wage assessment to identify pay gaps and ensure all the employees are paid a fair living wage as per its commitment. Besides the living wage assessment, Hager is also adapting its process to gather information on its gender pay gap and the annual total remuneration ratio at global level, in accordance with the EU Pay Transparency Directive (EU) 2023/970.
Training and skills development	Financial risks	Own business	Growing requirements for high-quality, role-specific training – including specialised certifications, digital tools, safety programmes, and external licenses – may increase short-term costs and temporarily reduce operational capacity, as employees spend time away from core activities. This can slow project execution, limit workforce readiness, and add pressure to teams operating with already tight resource levels.	
Training and skills development	Financial risks	Own business	When senior staff retire or leave without structured knowledge transfer, tacit know-how, process tips, and historical context are lost. This can weaken operational continuity, extend learning curves for new staff, and increase the likelihood of errors, inefficiencies, or rework.	
Training and skills development	Financial risks	Own business	Shortage of qualified technicians causes bottlenecks in maintenance, commissioning, troubleshooting, and production support, impacting uptime and quality.	Hager implemented the Mission Zero programme to maintain a zero-tolerance approach to accidents. The programme includes conducting regular safety campaigns and monthly reports on work-related injuries. It also includes strengthened safety protocols, training programmes, and protective measures.
Health and safety	Negative impact (A)	Own business	Lack of workplace safety systems, missing regular safety training, and absence of structured safety protocols increase the possibility of frequent and severe health and safety incidents.	
Health and safety	Negative impact (A)	Own business	Not providing appropriate PPE exposes employees to avoidable safety hazards, increasing accident severity.	
Health and safety	Financial risks	Own business	Strengthening compliance with evolving safety standards may require significant investment in protective equipment, certified infrastructure, and specialised training. These rising safety-related costs can pressure operating budgets, especially in high-risk environments, and may constrain the ability to allocate resources to other critical operational or strategic priorities.	
Health and safety	Financial risks	Own business	Unsafe conditions can lead to work stoppages, machine shutdowns, process delays, or temporary closure of facilities, impacting productivity and supply chain continuity.	

Sustainability topic	Type of IRO	Location in value chain	IRO description	Hager's mitigation measures linked to its strategy and business model
Health and safety	Financial risks	Own business	Work accidents may result in medical expenses, insurance claims, disability compensation, or long-term support for injured employees.	Hager implemented the Mission Zero programme to maintain a zero-tolerance approach to accidents. The programme includes, conducting regular safety campaigns and monthly reports on work-related injuries. It also includes strengthened safety protocols, training programmes, and protective measures.
Health and safety	Financial risks	Own business	Rising health issues, ergonomic strains, or work-related injuries may increase absenteeism and reduce employee engagement, leading to slower operational throughput and lower overall productivity.	
Health and safety	Financial risks	Own business	Accidents or non-compliance can lead to lawsuits, penalties, and reputational loss that affect employer branding, customer trust, and business partnerships.	
Diversity	Financial risks	Own business	Failure to adapt workforce strategies to demographic shifts (e.g. ageing workforce in Germany and France) may lead to long-term talent shortages and reduced operational capacity.	Attracting a more diverse workforce is increasingly important as the workforce in Germany and France ages, requiring concrete measures and policies to address demographic change.
Diversity	Financial risks	Own business	Discrimination claims related to recruitment, promotion, or compensation practices may result in legal proceedings, financial settlements, and reputational harm.	Diversity Charter, multicultural working environment, gender equality in access to positions and professional development, including at senior management level.
Consumers and end-users	Financial risks	Downstream	Recalls or market withdrawals triggered by product defects or safety issues lead to significant financial impacts, including additional quality-control measures, logistics for retrieval, replacement costs, and the administrative burden of recall management.	Conducting Failure Mode and Effects Analysis (FMEA) on all new designs, design modifications, and process updates, applying stringent QA/QC guidelines to ensure products are safe to use, engaging with customers to understand their safety concerns and incorporate them into the design process.
Consumers and end-users	Financial risks	Downstream	Unsafe or non-compliant products may cause injury or property damage, leading to compensation claims, class-action lawsuits, regulatory penalties, mandatory corrective actions, increased insurance costs, and long-term reputational harm.	
Consumers and end-users	Financial risks	Downstream	Safety incidents, recalls, or public criticism can harm customer trust and corporate reputation. Loss of credibility can negatively affect market perception and future sales.	
Consumers and end-users	Financial risks	Downstream	Unsafe products that cause harm or property damage can lead to claims for financial compensation. These claims may escalate costs, increase insurance burdens, and trigger litigation risks.	

Annexure IV

Environment

Chapter 4 – Climate change and energy

Evolution of GHG emissions by scope, 2021–2025

	2021 (SBTi Committed base year value)	2021 (corrected)	2023 (corrected)	2024 (corrected)	2025
Scope 1 (tCO ₂ e)	26.646	29.806	22.639	18.524	14.527
Scope 2 – location-based (tCO ₂ e)	32.564	38.774	42.304	39.595	35.214
Scope 2 – market-based (tCO ₂ e)	Not applicable	59.225	63.098	63.750	60.717
Total Scope 1 and 2 – location-based (tCO₂e)	59.210	68.580	64.944	58.120	49.740
Total Scope 1 and 2 – market-based (tCO₂e)	Not applicable	89.031	85.738	82.275	75.244
Purchased goods and services (tCO ₂ e)	628.032	652.984	589.193	532.137	526.173
Capital goods (tCO ₂ e)	31.641	8.454	28.090	35.321	15.603
Fuel- and energy-related activities (tCO ₂ e)	13.258	13.617	12.906	11.552	10.127
Upstream transportation and distribution (tCO ₂ e)	51.151	46.152	46.434	42.258	41.086
Waste generated in operations (tCO ₂ e)	3.125	3.125	3.271	3.235	6.543
Business travel (tCO ₂ e)	9.691	6.881	11.354	11.187	10.540
Employee commuting (tCO ₂ e)	24.642	20.169	17.544	20.084	19.862
Total Scope 3 upstream (tCO₂e)	761.540	751.384	708.793	655.774	629.935

Evolution of GHG emissions by scope, 2021–2025

	2021 (SBTi Committed base year value)	2021 (corrected)	2023 (corrected)	2024 (corrected)	2025
Downstream transportation and distribution (tCO ₂ e) ¹	15.686	0	0	0	0
Use of sold products (tCO ₂ e)	1.648.876	809.321	761.217	705.050	663.764
End-of-life treatment of sold products (tCO ₂ e)	239.818	25.784	30.203	24.179	24.952
Total Scope 3 downstream (tCO ₂ e)	1.904.380	835.105	791.419	729.229	688.716
Total Scope 3 (tCO ₂ e)	2.665.920	1.586.489	1.500.213	1.385.003	1.318.651
Total emissions – location-based (tCO ₂ e)	2.725.130	1.655.069	1.565.156	1.443.123	1.368.391
Total emissions – market-based (tCO ₂ e)	Not applicable	1.675.520	1.585.950	1.467.278	1.393.895

Evolution of biogenic emissions, 2021–2025

	2021 (base year)	2021 (corrected)	2023 (corrected)	2024 (corrected)	2025
Biogenic CO ₂ emissions (Scope 1) (tCO ₂ e)	53	430	773	936	1.223

Evolution of GHG emissions intensity, 2023–2025

	2023	2024	2025
Turnover (B€)	2,832	2,596	2,593
GHG emissions intensity ratio (Σ(scope 1,2,3)/Turnover) (ktCO ₂ e/B€)	553	556	528

¹ The value initially submitted to the Science Based Targets initiative (SBTi) was incorrectly reported under the category Downstream transportation and distribution. Following a review of the emissions categorisation, the relevant emissions have been reclassified under the category Upstream transportation and distribution.

Evolution of energy intensity, 2023–2025

	2023	2024	2025
Turnover (B€)	2,832	2,596	2,593
Total energy consumption (GWh)	242	227	207
Energy intensity (GWh/B€)	86	88	80

Location of significant assets at material physical risk in 2025

Rank	Location	Climate perils				
		Flood	Freeze	Wind	Snow weight	Hail
1	Bischwiller	●			●	
2	Emmenbrücke	●				
3	Almenno San Bartolomeo	●				
4	Schalksmühle	●				
5	Arenzano	●				
6	Blieskastel		●		●	
7	Vendenheim	●				
8	Chaponnay		●		●	
9	Pune	●				
10	Ottfingen	●				
11	Heltersberg				●	
12	La Roca del Valles				●	
13	Dongguan	●		●	●	
14	Rydalmere					●
15	Wetter	●				
16	Huizhou	●		●		
17	Saverne	●				
18	Bierun	●				

Chapter 7 – Managing additional environmental topics

Biodiversity assessment in 2023

Operational sites near protected areas						2023
Geographic location	Blieskastel	Heltersberg	Kornik	La roca del Valles	Ottfingen	Saverne
Subsurface and underground land owned, leased, or managed by the organisation	Omitted Reason: Not applicable Explanation: Hager does not own, lease, or manage any subsurface or underground land	Omitted Reason: Not applicable Explanation: Hager does not own, lease, or manage any subsurface or underground land	Omitted Reason: Not applicable Explanation: Hager does not own, lease, or manage any subsurface or underground land	Omitted Reason: Not applicable Explanation: Hager does not own, lease, or manage any subsurface or underground land	Omitted Reason: Not applicable Explanation: Hager does not own, lease, or manage any subsurface or underground land	Omitted Reason: Not applicable Explanation: Hager does not own, lease, or manage any subsurface or underground land
Position in relation to the protected areas	<1 km	<1 km	<1 km	<1 km	<1 km	<1 km
Types of operation	Production and distribution of EEE	Production and distribution of EEE	Production and distribution of EEE	Production and distribution of EEE	Production and distribution of EEE	Production and distribution of EEE
Size of operation site (km²)	89	256	33	17	41	9
Biodiversity value characterised by the attribute of the protected area or area of high biodiversity value	Landscape Protection Area; Special Protection Area (Birds Directive); nature reserve; Site of Community Importance (Habitats Directive); Special Area of Conservation (Habitats Directive)	UNESCO-MAB Biosphere Reserve	Protected Landscape Area	Protection Plan; Special Areas of Conservation (Habitats Directive)	Landscape Protection Area	UNESCO-MAB Biosphere Reserve
Biodiversity value characterised by listing of protected status (such as IUCN Protected Area Management categories)	V; IV	Not applicable	Not applicable	V	V	Not applicable

Species and habitats in areas affected by operations by extinction risk level

IUCN Red List species and national conservation list species	2023
Critically endangered	207
Endangered	549
Vulnerable	1.229
Near threatened	Not available
Least concerned	Not available
Total number of species	2230

Evolution of water withdrawal, 2023-2025

	2023	2024	2025
Surface water (ML)	0,00	0,00	0,00
Groundwater (ML)	31,37	35,48	35,09
Seawater (ML)	0,00	0,00	0,00
Produced water (ML)	0,00	0,00	0,00
Third-party water (ML)	231,65	222,10	201,96
Total water withdrawal/consumption (ML)	263,02	257,59	237,04
Total freshwater withdrawal (<=1000 mg/L TDS) (ML)	263,02	257,59	237,04
Total other water withdrawal (>1000 mg/L TDS) (ML)	0,00	0,00	0,00

Evolution of water withdrawal from water-stress areas, 2023-2025

	2023	2024	2025
Surface water (ML)	0,00	0,00	0,00
Groundwater (ML)	10,24	11,30	16,79
Seawater (ML)	0,00	0,00	0,00
Produced water (ML)	0,00	0,00	0,00
Third-party water (ML)	1,98	1,97	1,45
Type of third-party water source	Surface water	Surface water	Surface water
Total water withdrawal from water-stress areas	12,22	13,27	18,24
Total freshwater withdrawal (<=1000 mg/L TDS)	12,22	13,27	18,24
Total other water withdrawal (>1000 mg/L TDS)	0,00	0,00	0,00

Evolution of waste diverted from disposal, 2023–2025

	2023				2024				2025			
	Recycling	Preparation for reuse	Other recovery options	Total	Recycling	Preparation for reuse	Other recovery options	Total	Recycling	Preparation for reuse	Other recovery options	Total
Non-hazardous waste												
Metal (t)	13.976	0	0	13.976	7.275	0	0	7.275	10.152	0	0	10.152
Plastic (t)	3.800	0	0	3.800	1.648	0	0	1.648	1.973	0	0	1.973
Other non-hazardous waste (t)	203	0	0	203	601	0	0	601	724	0	0	724
Cardboard (t)	4.361	0	0	4.361	1.090	0	0	1.090	1.592	0	0	1.592
Copper (t)	1.375	0	0	1.375	527	0	0	527	1.611	0	0	1.611
Wood (t)	647	0	0	647	594	0	0	594	682	0	0	682
Mixed electronics and WEEE (t)	186	0	0	186	132	0	0	132	140	0	0	140
Bio waste (t)	42	0	0	42	16	0	0	16	30	0	0	30
Batteries (t)	3	0	0	3	8	0	0	8	3	0	0	3
Paper (t)	158	0	0	158	289	0	0	289	167	0	0	167
Total non-hazardous waste (t)	24.751	0	0	24.751	12.180	0	0	12.180	17.074	0	0	17.074
Hazardous waste												
Hazardous waste (t)	82	0	0	82	274	0	0	274	32	0	0	32
Total (t)	24.833	0	0	24.833	12.454	0	0	12.454	17.105	0	0	17.105

Evolution of waste diverted to disposal, 2023–2025

	2023				2024				2025			
	Incineration	Landfill	Other disposal operations	Total	Incineration	Landfill	Other disposal operations	Total	Incineration	Landfill	Other disposal operations	Total
Non-hazardous waste												
Metal (t)	60	12	0	72	0	52	0	52	0	23	0	23
Plastic (t)	601	100	0	702	784	219	0	1.003	883	136	0	1.018
Other non-hazardous waste (t)	1.368	382	0	1.750	539	832	0	1.371	642	194	0	836
Cardboard (t)	0	5	0	5	2	8	0	10	0	0	0	0
Copper (t)	0	0	0	0	0	0	0	0	0	0	0	0
Wood (t)	176	1	0	177	139	128	0	268	174	0	0	174
Mixed electronics and WEEE (t)	0	0	0	0	0	0	0	0	0	5	0	5
Bio waste (t)	11	0	0	11	20	0	0	20	7	0	0	7
Batteries (t)	0	1	0	1	0	0	0	0	0	0	0	0
Paper (t)	0	630	0	630	0	648	0	648	0	222	0	222
Total non-hazardous waste (t)	2.217	1.132	0	3.349	1.484	1.888	0	3.372	1.707	580	0	2.286
Hazardous waste												
Hazardous waste (t)	472	22	0	494	102	69	0	171	171	443	0	613
Total (t)	2.689	1.154	0	3.843	1.586	1.957	0	3.543	1.877	1.022	0	2.900

Evolution of waste diverted from landfill, 2023–2025

	2023			2024			2025		
	Hazardous waste	Non-hazardous waste	Total	Hazardous waste	Non-hazardous waste	Total	Hazardous waste	Non-hazardous waste	Total
Waste recovered or diverted from landfill (per category) (t)	554	26.968	27.522	376	13.664	14.040	202	18.780	18.983
Waste recovered or diverted from landfill (per category)	96%	96%	96%	85%	88%	88%	31%	97%	95%

Annexure V

Social

Chapter 8 – Our people and culture

Evolution of internal workforce – headcount, 2023–2025

Methodology/consolidation approach	Hager Group reports employee numbers using headcount for the reporting year. The headcount reflects the number of employees working for Hager Group at the end of the reporting period and counts each individual as one employee, regardless of employment type, whether full-time or part-time, permanent, or temporary.
Contextual information	The scope includes the internal workforce. The internal workforce comprises individuals who are directly employed by Hager and for whom Hager is the employer. This includes permanent employees, fixed-term employees, interns, and apprentices. While Hager Group has a global presence, its production is mainly concentrated in Europe. In most of the countries outside Europe, except China and India, Hager's operations mainly consist of distribution and service offices. As a result there is a high concentration of employees in Europe, China, and India. Sites with fewer than 100 employees are exclusively service and distribution offices.
Significant fluctuation	The overall workforce reduction reflects the company's strategic adaptation to the evolving economic landscape, ensuring a balanced approach to workforce stability and sustainable growth.

Employee headcount

	2023	2024	2025
Internal workforce	12.946	12.657	12.307

Employee headcount – gender

	2023	2024	2025
Male	7.727	7.609	7.434
	60%	60%	60%
Female	5.220	5.048	4.873
	40%	40%	40%
Total	12.946	12.657	12.307

Employee headcount – country

	2023	2024	2025
Australia	105	95	104
Austria	30	26	24
Belgium	24	23	23
Bosnia and Herzegovina	20	21	21
China	1.482	1.529	1.496
Czech Republic	24	22	20
France	3.550	3.469	3.310
Germany	4.184	3.995	3.956
Greece	37	35	33
Hong Kong Special Administrative Region of China	12	12	11
Hungary	16	15	13
India	158	150	157
Indonesia	9	7	8
Ireland	22	25	24
Italy	496	513	497
Luxembourg	1	2	2
Malaysia	20	18	17
Netherlands	124	134	124
Poland	1.530	1.485	1.409
Portugal	58	58	60
Qatar	4	3	2
Romania	13	13	13

Employee headcount – country

	2023	2024	2025
Singapore	15	17	20
Spain	213	211	203
Sweden	44	45	43
Switzerland	390	387	367
Turkey	12	13	12
Ukraine	31	29	31
United Arab Emirates	24	24	24
United Kingdom	283	265	266
United States	15	16	17
Total	12.946	12.657	12.307

Permanent/temporary employees

	2023	2024	2025
Permanent	11.651	11.706	11.499
Temporary	1.295	951	808
Total	12.946	12.657	12.307

Permanent/temporary employees – gender

	2023		2024		2025	
	Male	Female	Male	Female	Male	Female
Permanent	6.934	4.717	7.003	4.703	6.892	4.607
Temporary	792	503	606	345	542	266
Total (PM + PF + TM + TF)		12.946		12.657		12.307

Full-time/part-time employees

	2023		2024		2025	
Full-time	12.309		12.012		11.660	
Part-time	637		645		647	
Total		12.946		12.657		12.307

Full-time/part-time employees – gender

	2023		2024		2025	
	Male	Female	Male	Female	Male	Female
Full-time	7.570	4.739	7.453	4.559	7.274	4.836
Part-time	156	481	156	489	160	487
Total (FM + FF + PM + PF)		12.946		12.657		12.307

Evolution of employee turnover, 2023–2025

Methodology/consolidation approach	Headcount and employee movements are recorded in the HRIS Power BI database, including cumulative terminations. Figures are reported as at the end of the reporting period, i.e. 31 December.
Contextual information	The scope includes all permanent-employee terminations across the Group where the individual was directly employed by Hager and for whom Hager was the employer. The data includes all terminations, both voluntary and involuntary. The rate is calculated using the following formula: (Number of permanent-employee terminations during the year) / (Average employee headcount in the reporting period)
Significant fluctuation	No significant fluctuation was identified between the reporting periods. In accordance with Hager's internal significance threshold, only variances exceeding 10% are considered material and therefore reported as significant.

Employee turnover

	2023	2024	2025
Terminations	1.331	1.389	1.131
Average number of employees	11.293	11.643	11.544
Turnover rate	11,79%	11,93%	9,80%

Evolution of employee hiring, 2023–2025

Methodology/consolidation approach	Headcount and employee movements are recorded in the HRIS Power BI database, including cumulative terminations. Figures are reported as at the end of the reporting period, i.e. 31 December.
Contextual information	The scope includes all permanent employees hired across the Group, including executives and shop-floor employees. Rehires and employees rehired following internal mobility are excluded. To calculate the total hire rate, the number of hires is used as the numerator and the number of permanent employees in the internal workforce as the denominator, as the scope covers permanent employees only. For the distribution by gender, age group, and region, the denominator is the total number of hires in the relevant year.
Significant fluctuation	No significant fluctuation was identified between the reporting periods. In accordance with Hager’s internal significance threshold, only variances exceeding 10% are considered material and therefore reported as significant.

Employee hiring

	2023	2024	2025
Hires	1.443	1.142	750
Hiring rate	71,33%	56,42%	37,04%

Coverage of collective bargaining and social dialogue, 2023-2025

Collective agreement – total coverage	2023	2024	2025
Workforce covered by a collective agreements ¹	90%	90%	90,20%
Workforce represented by worker's representatives ²	96%	97%	96,30%

¹ Includes the local agreement in Poland (working time conditions agreement/health insurance)
² Includes the worker's representatives for small countries in EU works council

Coverage rate	2023			2024			2025		
	Collective bargaining coverage		Social dialogue	Collective bargaining coverage		Social dialogue	Collective bargaining coverage		Social dialogue
	Employees – EEA (for countries with >50 employees representing >10% total empl.)	Employees – Non-EEA (estimate for regions with >50 employees representing >10% total empl.)	Workplace representation (EEA only) (for countries with >50 employees representing >10% total empl.)	Employees – EEA (for countries with >50 employees representing >10% total empl.)	Employees – Non-EEA (estimate for regions with >50 employees representing >10% total empl.)	Workplace representation (EEA only) (for countries with >50 employees representing >10% total empl.)	Employees – EEA (for countries with >50 employees representing >10% total empl.)	Employees – Non-EEA (estimate for regions with >50 employees representing >10% total empl.)	Workplace representation (EEA only) (for countries with >50 employees representing >10% total empl.)
0–19%	EUROPE (CH/UK)			EUROPE (CH/UK)				EUROPE (CH/UK)	
20–39%									
40–59%									
60–79%									
80–100%	France	APAC (CHINA)	France	France	APAC (CHINA)	France	France	APAC (CHINA)	France
	Germany		Germany	Germany		Germany	Germany		Germany
	Italy		Italy	Italy		Italy	Italy		Italy
	Netherlands		Netherlands	Netherlands		Netherlands	Netherlands		Netherlands
	Poland		Poland	Poland		Poland	Poland		Poland
	Portugal		Portugal	Portugal		Portugal	Portugal		Portugal
	Spain		Spain	Spain		Spain	Spain		Spain

Evolution of gender diversity by employee category, 2023–2025

	2023			2024			2025		
	Female	Male	Total	Female	Male	Total	Female	Male	Total
Top executives	5	21	26	5	21	26	5	20	25
	19%	81%		19%	81%		20%	80%	
Executives	21	96	117	22	102	124	25	95	120
	18%	82%		18%	82%		21%	79%	
Senior managers	30	78	108	31	75	106	30	84	114
	28%	72%		29%	71%		26%	74%	
Managers and professionals	516	2.109	2.625	534	2.133	2.667	548	2.111	2.659
	20%	80%		20%	80%		21%	79%	
Specialists	1.495	2.696	4.191	1.508	2.689	4.197	1.472	2.594	4.066
	36%	64%		36%	64%		36%	64%	
Operators and services	3.024	2.406	5.430	2.830	2.268	5.098	2.685	2.257	4.942
	56%	44%		56%	44%		54%	46%	
Not applicable	129	319	448	118	321	439	108	273	381
	29%	71%		27%	73%		28%	72%	

Evolution of work-related accidents, 2023–2025

Methodology/ consolidation approach	LTAR is calculated using the following formula: LTAR (Jan–Dec) = (number of lost-time accidents x 1.000.000)/number of hours worked. The calculation uses the number of lost-time accidents occurring during the reporting period and the total number of hours worked by employees during the same period. For Manufacturing and Logistics employees, actual hours worked are recorded and used in the calculation. For all other functions, hours worked are estimated by multiplying the average headcount by 142 hours per month.
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Work-related accidents – employees and non-employees

	2023	2024	2025
Fatalities	0	0	0
Recordable work-related accidents	93	69	60
Recordable work-related accidents	3,94	2,62	2,42
Total number of hours worked	23.604.061	26.307.243	24.801.919

Evolution of work-related ill health, 2023–2025

Methodology/consolidation approach	The methodology for calculating data relating to work-related ill health is based on consolidation at Group level using headcount at the end of the reporting period.
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Work related ill health – employees

	2023	2024	2025
Fatalities	Omitted Reason: Information unavailable/incomplete Explanation: Hager SE manages these records at local level according to the compliance requirements in that region. However, no Group-level reporting system has been established yet on occupation health issues.	0	0
Recordable work-related ill health	Omitted Reason: Information unavailable/incomplete Explanation: Hager SE manages these records at local level according to the compliance requirements in that region. However, no Group-level reporting system has been established yet on occupation health issues.	Omitted Reason: Information unavailable/incomplete Explanation: Hager SE manages these records at local level according to the compliance requirements in that region. However, no Group-level reporting system has been established yet on occupation health issues. This will be included in H&S statistics for 2025.	Omitted Reason: Information unavailable/incomplete Explanation: Hager SE manages these records at local level according to the compliance requirements in that region. However, no Group-level reporting system has been established yet on occupation health issues. This is being included in H&S statistics for 2026.

Evolution of days lost, 2023–2025

Methodology/consolidation approach	Days lost are measured based on the total number of calendar days of absence resulting from work-related safety incidents and are derived from incident-reporting systems and HR absence records. No estimates are applied, as the metric is based on actual recorded absences. This measurement approach has been selected to reflect the severity of incidents and their impact on employee wellbeing and operational continuity.
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Days lost – employees

	2023	2024	2025
Days lost	5.690	2.670	1.573

Annexure VI

Governance

Chapter 10 – Ethics: acting with integrity

Ethics policy coverage, 2023–2025			
	2023	2024	2025
Governance body members	11	11	11
Policy communicated to governance body members	11	11	11
	100%	100%	100%
Policy communicated to governance body members – Europe	100%	100%	100%
Policy communication – employees			
	2023	2024	2025
Employees	12.947	12.657	12.307
Policy communicated to employees	9.600	9.653	10.217
	74%	76%	83%

Policy communication – employee category			
	2023	2024	2025
Top executives	23	24	25
	88%	92%	100%
Executives	104	112	119
	89%	90%	99%
Senior managers	106	106	114
	98%	100%	100%
Managers and professionals	2.250	2.375	2.557
	86%	89%	96%
Specialists	3.378	3.545	3.793
	81%	84%	93%
Operators and services	2.203	2.403	2.691
	41%	47%	54%

Policy communication – country

	2023			2024			2025		
	Employees	Policy communicated	% of employee communicated	Employees	Policy communicated	% of employee communicated	Employees	Policy communicated	% of employee communicated
Australia	105	75	71%	95	50	53%	104	80	77%
Austria	30	30	100%	26	26	100%	24	24	100%
Belgium	24	24	100%	23	22	96%	23	22	96%
Bosnia and Herzegovina	20	17	85%	21	17	81%	21	17	81%
China	1.482	548	37%	1.529	535	35%	1.496	553	37%
Czech Republic	24	23	96%	22	22	100%	20	20	100%
France	3.550	2.982	84%	3.469	2.983	86%	3.310	3.189	96%
Germany	4.184	3.180	76%	3.995	3.116	78%	3.956	3.239	82%
Greece	37	23	62%	35	24	69%	33	24	73%
Hong Kong Special Administrative Region of China	12	11	92%	12	12	100%	11	11	100%
Hungary	16	14	88%	15	13	87%	13	7	54%
India	158	130	82%	150	126	84%	157	137	87%
Indonesia	9	8	89%	7	7	100%	8	8	100%
Ireland	22	18	83%	25	20	81%	24	24	100%
Italy	496	308	62%	513	267	52%	497	344	69%
Luxembourg	1	1	100%	2	2	100%	2	1	50%
Malaysia	20	19	95%	18	18	100%	17	17	100%
Netherlands	124	123	99%	134	134	100%	124	123	99%
Poland	1.530	1.163	76%	1.485	1.292	87%	1.409	1.396	99%
Portugal	59	54	92%	58	53	91%	60	58	97%

Policy communication – country

	2023			2024			2025		
	Employees	Policy communicated	% of employee communicated	Employees	Policy communicated	% of employee communicated	Employees	Policy communicated	% of employee communicated
Qatar	4	4	100%	3	3	100%	2	0	0%
Romania	13	11	85%	13	11	85%	13	11	85%
Singapore	15	14	94%	17	17	100%	20	17	85%
Spain	213	173	81%	211	188	89%	203	203	100%
Sweden	44	43	98%	45	28	63%	43	43	100%
Switzerland	390	304	78%	387	375	97%	367	356	97%
Turkey	12	12	100%	13	11	85%	12	10	83%
Ukraine	31	19	60%	29	18	63%	31	19	61%
United Arab Emirates	24	24	100%	24	24	100%	24	24	100%
United Kingdom	283	238	84%	265	231	87%	266	234	88%
United States	15	7	44%	16	7	44%	17	6	35%
Total	12.947	9.600	74%	12.657	9.653	76%	12.307	10.217	83%

Ethics policy coverage – direct sourcing, 2023-2025

	2023	2024	2025
Business partners communicated about Hager's anti-corruption policies and procedures	1.578	1.516	1.481
	100%	100%	100%

Policy communication – direct sourcing partners

	2023	2024	2025
Business partners communicated on Hager's anti-corruption policies and procedures	Our Supplier Code of Conduct: Purchasing Conduct, Ethics, & Sustainable Sourcing is publicly available on the company's corporate website and accessible to all business partners, including suppliers and contractors. Hager's Code of Conduct is also included in purchase orders and contracts.	Our Supplier Code of Conduct: Purchasing Conduct, Ethics, & Sustainable Sourcing is publicly available on the company's corporate website and accessible to all business partners, including suppliers and contractors. Hager's Code of Conduct is also included in purchase orders and contracts.	Our Supplier Code of Conduct: Purchasing Conduct, Ethics, & Sustainable Sourcing is publicly available on the company's corporate website and accessible to all business partners, including suppliers and contractors. Hager's Code of Conduct is also included in purchase orders and contracts
	35	35	36

Evolution of ethics training, 2023-2025

Contextual information	At Hager, the governance bodies are the Board of Directors and the Supervisory Board. The target audience for business ethics training was limited to connected employees (direct employees with an email address) in 2023, 2024, and 2025).
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Business ethics training – governance body members

	2023	2024	2025
Governance body members	11	11	11
Training completed	5	5	5
	45%	45%	45%
Training completed – Europe	45%	45%	45%

Business ethics training – employee category

	Until 2023	Until 2024	Until 2025
Top executives	6	15	15
	24%	58%	60%
Executives	46	80	84
	42%	66%	71%
Senior managers	60	92	95
	57%	87%	83%
Managers and professionals	1.467	2.140	2.216
	58%	82%	86%
Specialists	1.895	2.661	2.736
	58%	77%	81%
Operators and services	56	78	82
	28%	42%	43%

Business ethics training – country

	2023			2024			2025		
	Target employees (no.)	Training completed (no.)	Completion rate (%)	Target employees (no.)	Training completed (no.)	Completion rate (%)	Target employees (no.)	Training completed (no.)	Completion rate (%)
Australia	93	64	69%	87	64	74%	95	76	80%
Austria	29	8	28%	26	13	50%	24	13	54%
Belgium	23	17	74%	23	18	78%	23	18	78%
Bosnia and Herzegovina	17	6	35%	18	6	33%	18	7	39%
China	400	320	80%	413	383	93%	418	376	90%
Czech Republic	23	10	43%	22	11	50%	20	10	50%
France	2.173	1.168	54%	2.281	1.762	77%	2.227	1.850	83%
Germany	1.892	1.020	54%	2.123	1.490	70%	2.142	1.627	76%
Greece	30	13	43%	30	13	43%	28	14	50%
Hong Kong Special Administrative Region of China	11	10	91%	12	10	83%	11	9	82%
Hungary	not available	not available	not available	15	4	27%	12	2	17%
India	145	116	80%	141	135	96%	145	123	85%
Indonesia	8	7	88%	7	6	86%	8	7	88%
Ireland	16	5	31%	18	10	56%	19	13	68%
Italy	265	162	61%	276	211	76%	266	209	79%
Luxembourg	1	1	100%	2	1	50%	2	1	50%
Malaysia	19	17	89%	18	17	94%	17	16	94%
Netherlands	106	77	73%	116	100	86%	111	99	89%
Poland	355	188	53%	446	364	82%	452	394	87%
Portugal	51	36	71%	52	50	96%	54	52	96%

Business ethics training – country

	2023			2024			2025		
	Target employees (no.)	Training completed (no.)	Completion rate (%)	Target employees (no.)	Training completed (no.)	Completion rate (%)	Target employees (no.)	Training completed (no.)	Completion rate (%)
Qatar	2	2	100%	2	2	100%	2	2	100%
Romania	13	11	85%	13	11	85%	13	11	85%
Singapore	14	14	100%	16	15	94%	19	17	89%
Spain	118	88	75%	127	114	90%	125	112	90%
Sweden	42	9	21%	44	16	36%	43	24	56%
Switzerland	229	97	42%	258	222	86%	236	211	89%
Turkey	12	2	17%	13	2	15%	12	6	50%
Ukraine	22	19	86%	21	19	90%	21	20	95%
United Arab Emirates	25	21	84%	25	25	100%	25	24	96%
United Kingdom	159	56	35%	158	103	65%	158	108	68%
United States	8	4	50%	8	6	75%	9	5	56%
Total	6.301	3.568	57%	6.811	5.203	76%	6.741	5.443	81%

Evolution of reports related to whistleblower procedure, 2023–2025

	2023	2024	2025
Reports related to whistleblower procedure	59	74	60

Evolution of corruption-related incidents, 2023–2025

	2023	2024	2025
Confirmed incidents of corruption	0	0	0
Nature of corruption incidents	Omitted Reason: Not applicable Explanation: No confirmed cases of corruption were recorded in the reporting period	Omitted Reason: Not applicable Explanation: No confirmed cases of corruption were recorded in the reporting period	Omitted Reason: Not applicable Explanation: No confirmed cases of corruption were recorded in the reporting period
Incidents leading to employee dismissal or disciplined	0	0	0
Incidents leading to contract termination or non-renewal with business partners	0	0	0
Public legal cases against the organization or its employees	0	0	0
Outcome of the public legal cases	Omitted Reason: Not applicable Explanation: No legal cases registered against the organisation or its employees	Omitted Reason: Not applicable Explanation: No legal cases registered against the organisation or its employees	Omitted Reason: Not applicable Explanation: No legal cases registered against the organisation or its employees