

Sustainability report

2024

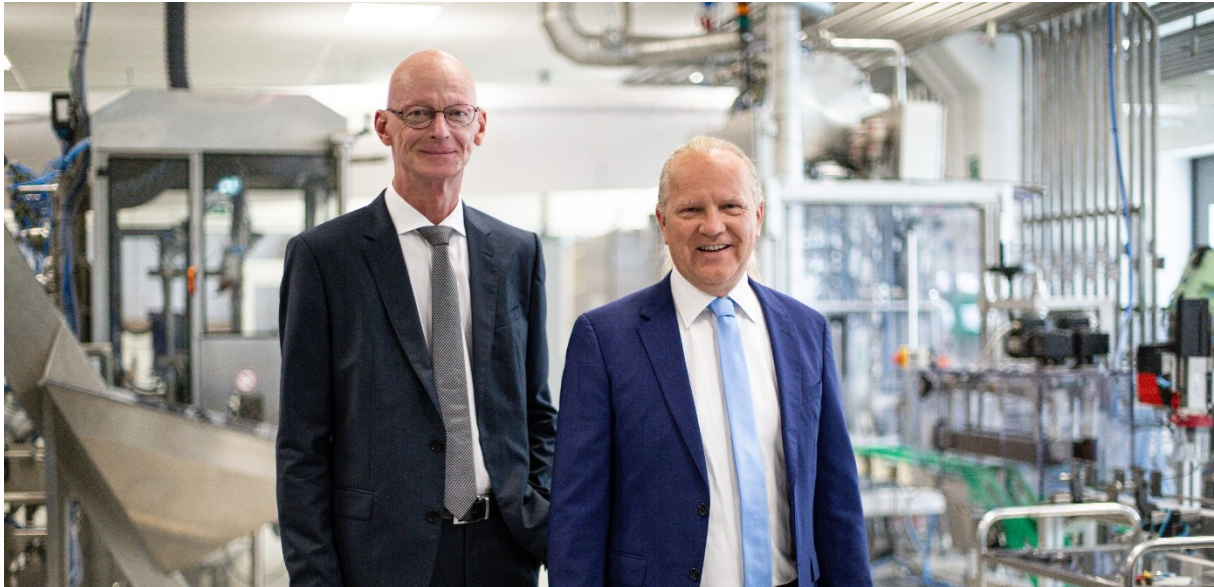


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Management of Dr. Schumacher GmbH: Dierk Schumacher (right) and Dirk Hamenstädt (left)

Foreword by the management

The Dr. Schumacher Group is a leading manufacturer of disinfectant and cleaning products for commercial applications and cosmetic wet wipes for private households.

The sustainable use of natural resources and responsible corporate governance form the basis of our activities.

This first sustainability report is a building block for future continuous sustainability reporting, through which we aim to express our responsibility in the area of ESG (Environment, Social and Governance) and report transparently on our current status, plans, goals and measures.

The report is based on the European Sustainability Reporting Standards (ESRS), i.e. the binding European standards for sustainability reporting, in the version that came into force via Delegated Regulation 2023/2772 of 31 July 2023. The ESRS fill in and specify the framework conditions set out in the Corporate Sustainability Reporting Directive (CSRD).

In this context, we conducted a double materiality analysis in 2024 to identify the key issues in the areas of environment, social affairs and corporate governance. These range from climate change and the circular economy to the concerns of our employees. We have developed our sustainability strategy based on these key issues, which we are publishing in this report.

Join us on our journey towards a shared sustainable future.

Dr. Schumacher GmbH

Management

A handwritten signature in black ink, appearing to be 'D. Schumacher'.

Dierk Schumacher

A handwritten signature in black ink, appearing to be 'D. Hamenstädt'.

Dirk Hamenstädt

General information (ESRS 2)

Company structure

Since the company was founded in 1978, the Dr. Schumacher Group has developed into a globally active partner to the healthcare and nursing industry, supplying it with disinfectants and cleaning agents, as well as cosmetics and medical supplies. These are mainly manufactured at the headquarters in Malsfeld.

Another very important pillar of the Dr. Schumacher Group is its subsidiary in Luban, Poland, one of Europe's largest production plants for wet wipes, which are sold to customers in the private label and OEM business. The wet wipes are primarily cosmetic products, but also include cleaning and disinfectant wipes.

Further production sites for local healthcare markets are located in Tire (Turkey) and Mumbai (India). The network of external distribution partners extends to 90 countries, enabling us to ensure optimal supply to our users and customers worldwide.

The following table provides an overview of the locations where business activities take place and their certification status with regard to sustainability issues:

Table1 : Overview of Dr. Schumacher Group locations

Company	Location	Function	Certification		Prod. volume [t Bulk/a]
			(Environment)	(Ethics)	
Dr. Schumacher GmbH	Malsfeld, Germany	Headquarter / Production	EMAS, ISO 14001, ISO 45001, FSC, PEFC, RSPO	SA 8000	10,000
Dr. Schumacher Sp. z o.o.	Luban, Poland	Production	ISO 14001, FSC, PEFC, RSPO	SMETA	60,000
Dr. Schumacher Kimya	Tire, Turkey	Production	n.a	n.a	600
Dr. Schumacher India	Mumbai, India	Production	n.a	n.a	100
Dr. Schumacher Switzerland Ltd.	Basel, Switzerland	Sales, office	n.a	n.a	n.a
Dr. Schumacher-Sz&T Magyarország Kft.	Budapest, Hungary	Sales, office	n.a	n.a	n.a
Dr. Schumacher Iberia	Carnaxide, Portugal	Sales, office	n.a	n.a	n.a
EQMed	Malsfeld, Germany	Office	n.a	n.a	n/a
Automatec Sp. z o.o.	Luban, Poland	Machine manufacturing	n.a	n.a	n.a
Total production volume Bulk [t]					70,700

The two production sites in Turkey and India and the external distribution partners are not included in this report, as the sites in Turkey and India together account for less than 1% of the Group's total production output. In addition, these sites only manufacture products for local markets that were developed in Malsfeld under license, meaning that there is only limited scope for reducing emissions from the raw materials procured there.

The sales locations are only responsible for distributing the goods delivered from Malsfeld to local markets. Transport services from Malsfeld to these sales locations are already taken into account as outgoing freight. Other emissions at the sales locations therefore account for less than 1% of the Group's total emissions.

BP – Basis for preparation

BP-1 General basis for the preparation of sustainability statements

The Dr. Schumacher Group is subject to the European Corporate Sustainability Reporting Standards (CSRD). Although the company is not expected to be required to report until 2028 for the then expired year 2027, we have already implemented an important component with the preparation of the double materiality analysis. This also forms the basis of this sustainability report.

We have already voluntarily complied with the requirements of the Supply Chain Due Diligence Act (LkSG) and will continue to implement the basic requirements even if we are not subject to this law at a later date, as it is important for us to identify potential environmental and occupational health and safety risks in our own business area and in the supply chain and to be able to take measures to minimize these risks if necessary.

This sustainability statement has been prepared on a consolidated basis and is therefore consistent with the company's financial reporting approach. This means that the sustainability information for the group of companies, consisting of Dr. Schumacher GmbH, headquartered in Malsfeld, Germany, and its subsidiary Dr. Schumacher Sp. z. o.o. in Luban, Poland, is recorded and reported on a consolidated basis.

The report covers the financial year from 1 January 2024 to 31 December 2024.

The sustainability report also covers the upstream and downstream value chain of the companies considered in the report.

The report does not include confidential information resulting from innovations developed in exclusive cooperation with customers.

BP-2 Disclosures related to specific circumstances

The time horizons correspond to the ESRS requirements, i.e. the short-term horizon covers periods of up to one year and the medium- and long-term horizons cover periods of one to five years and more than five years, respectively.

Quantitative parameters, which are estimated using approximate values and sector average data, are derived from the upstream and downstream value chain. These are primarily emissions data resulting from nonwovens, packaging materials and chemical raw materials. Emissions from transport are estimated using ton-kilometers. Spend-based approaches were expressly not used, as these would not allow any correlation with future emission reduction measures. In order to achieve greater accuracy, attempts are being made to take further primary data into account in cooperation with suppliers.

GOV – Governance

GOV-1 The role of the administrative, management and supervisory bodies

The Dr. Schumacher Group is managed by the managing partner, Mr. Dierk Schumacher, and the appointed managing directors Mr. Dirk Hamenstädt and Mr. Andrzej Majewski, with Mr. Andrzej Majewski being appointed solely for Dr. Schumacher Sp. z o.o. Together with Mr. Paul Stanek (CFO), they form the administrative and management body of the group of companies.

Responsibility for the individual divisions and departments lies with the members of the internal special decision-making committee ("SEK"). This committee consists of the members of the administrative and management body and the division managers. The SEK serves to coordinate strategic and operational issues across the board, but has no independent decision-making authority.

The managing directors report regularly to the advisory board, which acts as the supervisory body of the group of companies. The advisory board is chaired by the second shareholder and former long-standing managing director, Mr. Jens Schumacher. The advisory board has a total of four permanent members, most of whom contribute external expertise.

Table2 : Members of the administrative, management and supervisory bodies

Bodies	Name	Position	Gender
Management/ Administrative body (Executive Directors)	Dierk Schumacher	Managing Partner (CEO)	Male
	Dirk Hamenstädt	Managing Director (CFO)	male
	Andrzej Majewski	Chief Executive Officer (Poland)	male
	Paul Stanek	Commercial Director / CFO Poland	male
Supervisory body (Non-executive directors)	Jens Schumacher	Chairman of the Advisory Board / Shareholder	Male
	Manfred Rießland	Member of the Advisory Board	male
	Dr. Karin Ebel	Member of the Advisory Board	female
	Alexander Müller	Member of the Advisory Board	Male

Thanks to a broad spectrum of scientific, technical and commercial university degrees combined with many years of professional experience, the management committees at have comprehensive knowledge at their disposal to monitor the effects, risks and opportunities.

Responsibility for implementing the resulting measures lies with the respective specialist departments. The division managers report on the respective implementation status at least once a year in the SEK.

Within the individual specialist departments, continuous training and further education of staff is ensured through internal and external training measures, which are managed using HR software. In addition, the knowledge of the employees involved is improved through active participation in working groups of the relevant professional associations. These employees then bring the knowledge they have gained back into the group of companies.

GOV-2 Information and sustainability aspects dealt with by the company's administrative, management and supervisory bodies

The SEK is informed by the Sustainability & Environment department as required about updates on the significant impacts, opportunities and risks and at least once a year about the progress and implementation status of the measures and the corresponding key figures. In between, there is an approximately fortnightly exchange between the Sustainability & Environment department and the managing partner.

The impacts, risks and opportunities are taken into account appropriately in the decision-making process, weighing up other factors that contribute to the decision-making process.

GOV-3 Inclusion of sustainability-related performance in incentive systems

There is currently no consistent incentive system that is explicitly geared towards sustainability goals. However, particularly for managers, individual target agreements can be made in consultation with their line manager as part of the annual performance reviews, with a variable portion of the salary linked to these targets. Some of the targets are linked to the performance of the company as a whole, but they can also relate to individual goals. These may include sustainability targets, provided that responsibility for implementing the target lies within the employee's area of responsibility.

The targets are usually set for a period of one year, i.e. until the next performance review. The degree to which the targets are achieved then has an impact on the associated bonus.

Sustainability-related performance indicators are not explicitly included in the remuneration policy. The conditions of incentive schemes are updated by the HR (Human Resources) department in consultation with the management, with the latter also approving the updates.

GOV-4 Statement on due diligence

Information on the fulfilment of due diligence obligations can be found in the sections of this report referred to in Chapter 4 No. 61 of the ESRS 1. The assessment of sustainability performance via the EcoVadis internet platform can also be considered an indicator of the fulfilment of due diligence obligations. Based on the comprehensive questionnaire used in this "audit", the 2024 Group was awarded a bronze medal, as it was ranked among the top 30% in the industry.

GOV-5 Risk management and internal controls for sustainability reporting

Risk management with regard to sustainability reporting is still in the process of being established, as there is currently a lack of experience in sustainability reporting. In the medium term, the aim is to integrate risk management into the business risk management system.

The initial assessment of risks was based on the probability of an event occurring and its expected impact, with different criteria being defined for qualitative and quantitative data. Risk-minimizing measures are already taken into account in the assessment. If, even taking into account the measures already in place, an unacceptable risk remains, further measures are defined. The risks with the highest probability of occurrence and impact are prioritized, as these can have the most serious consequences for the company.

In summary, the most important risks identified were a possible incorrect strategic orientation or faulty objectives, which could result from an inaccurate description of data points in reporting, an impractical assessment in the context of the double materiality analysis, or incorrect collection of quantitative data. In addition, there are uncertainties regarding the conversion of weight data, which is collected with high precision from the SAP system, into GHG equivalents. This applies in particular

to chemical raw materials and nonwovens. Primary data is lacking in this area, and secondary data is only available in isolated cases or cannot be readily applied to the materials.

To minimize risk, the double materiality analysis prepared by the technical experts was presented to the decision-makers and subjected to critical discussion. The measures derived from this were coordinated in advance with those responsible for implementing them and then agreed with the decision-makers. For the collection of quantitative data, internal work instructions were created, which were incorporated into the quality management process, e.g. with regard to adjustments to this collection process. This has created an important prerequisite for having a documented basis for data collection in the coming years. A continuous review based on the dual control principle is not currently planned.

The Sustainability & Environment department reports regularly to the SEK on the implementation and further development of sustainability reporting, including risks. In addition, an assessment is carried out as part of the annual EHS management review.

IRO – Management of impacts, risks and opportunities

IRO-1 Description of the procedures for identifying and assessing significant impacts, risks and opportunities

As part of our sustainability reporting, a double materiality analysis was carried out in accordance with the Corporate Sustainability Reporting Directive (CSRD) and the specific content requirements of the European Sustainability Reporting Standards (ESRS). The aim was to assess both the impact of our business activities on the environment and society ("impact materiality") and external influences on our economic development ("financial materiality").

The analysis was carried out with the support of a software solution that enabled an ESRS-compliant assessment on standardized scales. Implementation took place in a multi-stage process by a cross-functional project team with the participation of departments relevant to sustainability.

In workshops, potential topics along the value chain were identified, structured and then assessed in accordance with ESRS 1 sections 3.4 (impact) and 3.5 (financial). The assessment was based on quantitative data (e.g. emission figures, water and waste balances, HR data) and qualitative assessments by the respective specialist departments.

In addition to the mandatory aspects of climate change in the form of energy consumption and greenhouse gas emissions, water consumption, waste generation, employee issues and customer and supplier relations were identified as the most important sustainability topics.

SBM - Strategy

SBM-1 Strategy, business model and value chain

Dr. Schumacher GmbH is one of Europe's leading manufacturers of disinfectants, cleaning agents, hygiene products and cosmetics. With this diverse range of products, we cover key areas of modern hygiene and care needs and help to ensure high quality and safety standards in everyday life and in medical care.

We employ around 1,400 people at our sites in Malsfeld (Germany) and Lubań (Poland). We develop and produce a broad portfolio of high-quality solutions that are classified as medicinal products, medical devices or biocides, depending on their intended use.

Our customers are predominantly healthcare institutions, including hospitals, nursing homes, doctors' surgeries and pharmacies. In the consumer sector, we supply national and international retail chains and well-known brand manufacturers with cosmetic and household wet wipes, mostly as part of private label partnerships, which in turn offer the products for private use.

Product development is carried out by our research and development department at our Malsfeld site, where the majority of our products are also manufactured.

At our production site in Lubań, one of the largest wet wipe factories in Europe, we manufacture wet wipe products for medical and hygienic purposes as well as for cosmetic and household applications.

As a manufacturing company, we see sustainability as an integral part of our strategic orientation. Our sustainability strategy is based on the three ESG dimensions of environment (E), social (S) and governance (G) and is derived from the results of our double materiality analysis.

We place particular emphasis on continuously reducing our carbon footprint, further developing recyclable production solutions, using resources responsibly, promoting fair working and supply chain conditions, and value-oriented corporate management.

In this way, we also make important contributions to various United Nations Sustainable Development Goals (SDGs).

An overview of all SDGs to which we contribute, as well as our complete sustainability strategy, can be found in the appendix (pages 54–57).

Detailed information on our sustainability goals, measures and impacts can be found in the individual chapters on the environment, social issues and governance.

SBM-2 Stakeholder interests and perspectives

As part of the dual materiality analysis and strategy development in the area of sustainability, our employees were actively involved in identifying key issues through a company-wide employee survey. In addition, existing communication channels with other external stakeholders (e.g. customers, government authorities, consumers) were used to take their perspectives into account. Our most important stakeholders include our employees, customers and suppliers, consumers, government and regulatory authorities, and local residents.

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

The material impacts, risks and opportunities are closely related to our business model and affect both our own activities and upstream and downstream stages of the value chain. They were systematically identified, assessed and prioritized as part of the double materiality analysis in accordance with CSRD.

The majority of the material impacts are directly attributable to our business activities. In addition, there are impacts that indirectly affect use and disposal through material decisions or product design. Positive contributions result in particular from the health benefits of our products. Financial risks were predominantly identified in the form of moderate additional operating costs. At the time of reporting, however, there were no material financial impacts with accounting relevance.

An overview of all material topics, including their allocation to ESRS topics, can be found in the table below. It forms the basis for our sustainability strategy, objectives and action planning.

Table3 : Results of the double materiality analysis

Topic	Sub-topic	Impact	Financial	Severity
E1 Climate change	E1.2 Climate protection	✓		Negative
E3 Water	E3.1 Water	✓		Negative
E5 Circular economy	E5.1 Resource inflows & utilization	✓	✓	Negative; Risk
	E5.3 Waste	✓		Negative
S1 Own workforce	S1.1 Working conditions	✓		Negative
S4 End customers/ Consumers	S4.2 Personal safety of consumers and end users	✓		Positive
G1 Company policy	G1.1 Corporate culture	✓		Negative
	G1.5 Management of supplier relationships	✓		Positive
	G1.6 Corruption and bribery	✓		Negative



Environment (E)

E1 Climate change

Climate change is one of the most pressing global challenges of our time and has far-reaching effects on the environment, society and the economy. As a responsible company, we see it as our duty to actively contribute to climate protection and to identify and address the impact of our business activities on climate change at an early stage. Since 2021, we have therefore been systematically recording our greenhouse gas emissions in order to develop targeted reduction measures based on reliable data.

IRO-1 Description of the procedures for identifying and assessing significant climate-related impacts, risks and opportunities

The double materiality analysis in the area of climate change (ESRS E1) was carried out in accordance with the procedure described in ESRS 2 – IRO-1. A special feature was the application of a resilience and climate risk analysis. Among other things, regional climate outlooks from GERICS and the national climate report from the German Weather Service (DWD) were used and systematically evaluated.

The following topics were assessed as material in the double materiality analysis:

- Greenhouse gas emissions (Scope 1 and 2)
- Greenhouse gas emissions (Scope 3)

The differentiated consideration of emissions in Scope 1 and 2 versus Scope 3 is deliberate, as both the company's own influence and the quantitative characteristics show significant differences.

E1.1 Transition plan for climate protection

The transition plan for climate protection is a central element of our sustainability strategy and was essentially developed in the 2024 reporting year and finalized in 2025. Due to its high importance for sustainability reporting, it has already been integrated into this report for the year 2024. Based on the continuous recording of our greenhouse gas emissions in the Scope 1, 2 and 3 emission categories, the main sources of emissions and the most important decarbonization levers were identified.

In Scope 3, which accounts for over 90% of our total emissions, the levers focus primarily on the procurement of production and consumable materials, packaging and logistics processes within the value chain.

In Scope 2, the electricity purchased at the production site in Poland represents further potential for reducing emissions.

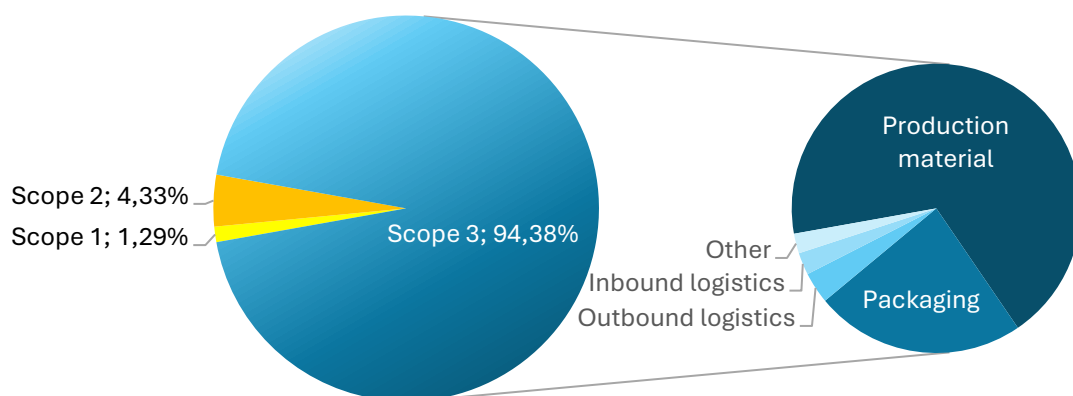


Figure1 : Breakdown of greenhouse gas emissions by scope

Although the transition plan was not finalized until 2025, we had already begun implementing a series of measures in previous years that have led to a continuous reduction in total emissions across all scopes. Since the base year of 2021, we have already been able to reduce our greenhouse gas emissions by approximately 20%.

The transition plan was developed in close consultation with senior management and, as a binding document, will support the implementation of climate targets and ensure transparency and traceability of progress.

Implementation is monitored by the Sustainability & Environment department, which is in direct contact with those responsible for implementing the transition plan.

E1.2 Strategies related to climate protection and adaptation to climate change

Climate change requires us to adopt a sustainable and forward-looking approach that combines climate protection and adaptability.

A central component of our strategy for climate protection and adaptation to climate change is to increase energy efficiency and expand the share of renewable energies in order to reduce emissions and strengthen our resilience to future challenges. In doing so, we are guided by the requirements and specifications of recognized environmental management systems such as EMAS and ISO 14001.

Another key component of our strategy is the targeted expansion of the use of certified and environmentally friendly chemical raw materials and production materials. This measure helps to improve the environmental performance of our products throughout their entire life cycle. It is particularly important that we do not compromise on product safety and quality, as our products are often used in sensitive areas such as healthcare.

We conduct regular risk analyses to identify the risks arising from different climate change scenarios at an early stage. Based on these analyses, we develop strategic adaptation measures to ensure the long-term resilience and business success of the company, even under changing climatic conditions.

E1.3 | E1.4 Measures and resources related to climate strategies | Targets related to climate protection and adaptation to climate change

Our central goal in the area of climate protection and adaptation to climate change is the sustainable reduction of our greenhouse gas emissions. By 2030, we aim to reduce our emissions by 50% compared to the base year 2021. We are striving to achieve climate neutrality by 2050.

To achieve these goals, we have developed plans aimed at significantly reducing greenhouse gas emissions in Scopes 1, 2 and 3. These plans are part of our transition plan for climate protection and translate the identified decarbonization levers into concrete measures.

The measures for Scopes 1 and 2 focus in particular on the goal of almost completely eliminating emissions at our site in Poland by switching our electricity supply to 100% renewable energies. This single measure will enable us to reduce emissions (Scopes 1 and 2) by almost 80% compared to the base year 2021. In addition, we are addressing diesel and gas consumption within the company. Through various initiatives such as optimizing driving routes, converting vehicles in our fleet to alternative drive systems, and implementing technical measures to increase efficiency in heating and cooling, we aim to reduce consumption by 50% (diesel) and 60% (gas) by 2030 compared to 2021. At our site in Germany, we also plan to install solar panels by the end of 2025 in order to further increase the share of renewable energies in our own supply.

Along the value chain (Scope 3), which accounts for over 90% of our total emissions, we are focusing on measures to replace fossil-based raw materials with sustainable alternatives. To this end, we are aiming to switch from nonwoven materials to recycled variants such as rPET instead of PET in the future. At the same time, we have already converted around 40% of our purchased non-woven materials to 100% sustainable fibers such as lyocell, viscose or cellulose.

We have already begun to replace the native materials PE and PP with post-consumer recyclates (PCR) in the manufacture of our films. We will continue to pursue this approach in the coming years. In addition, we are continuously improving the recyclability of our films by switching from composite materials to monomaterial films. We are also optimizing our packaging in terms of material use and environmental compatibility.

These measures are being implemented in close cooperation with our suppliers in order to strengthen sustainability throughout the entire value chain and sustainably reduce greenhouse gas emissions along the supply chain.

The implementation status of the measures can be seen directly from the table (Appendix; Tables 17 & 18), which shows the respective metrics over the course of the years 2021 to 2024. The table also defines the responsibilities for the individual measures. The implementation of the measures is monitored by the Sustainability & Environment department. The table also shows which United Nations Sustainable Development Goals (SDGs) are being pursued with the measures.

E1.6 Gross GHG emissions in categories Scope 1, 2 and 3 and total GHG emissions

Since the base year 2021, we have been systematically recording our greenhouse gas emissions for the group of companies comprising the sites of Dr. Schumacher GmbH (Malsfeld, Germany) and Dr. Schumacher Sp. z o.o. (Luban, Poland). We distinguish between direct emissions (Scope 1), indirect emissions from purchased energy (Scope 2) and indirect emissions from the value chain (Scope 3) in accordance with the GHG Protocol. For Scope 2, we report both market-based and location-based emissions in order to reflect actual energy consumption on the one hand and to take into account the average emission factors of the respective supply areas on the other.

In the area of Scope 3, the surveys have so far been based predominantly on secondary data from recognized studies and databases. However, we are endeavoring to gradually replace this data with primary data from our suppliers in order to further increase the quality and significance of the emissions balance. The following table provides an overview of the development of our greenhouse gas emissions since 2021.

4: GHG emissions in tons of CO₂e

Year		2021	2022	2023	2024	Δ to 2021
Dr. Schumacher GmbH	Scope 1	957.7	619.5	558.9	704.0	-253.7
	Scope 2 (market-based)	5.5	4.5	3.8	3.9	-1.6
	Scope 2 (site-based)	614.0	523.8	346.4	28.2	-285.8
	Scope 3	10,142.9	9,427.4	6,866.0	8,230.6	-1,912.3
	Raw materials	7,117.0	6,839.5	4,494.9	5,627.6	-1,489.4
	Packaging	1,404.0	1,194.6	932.7	1,283.9	-120.1
	Outbound logistics	523.8	384.7	517.0	455.0	-68.8
	Inbound logistics	295.6	260.5	212.7	269.2	-26.4
	Miscellaneous	802.5	748.1	708.7	594.9	-207.6
	Total emissions	11,106.1	10,051.4	7,428.7	8,938.5	-2,167.6
Dr. Schumacher Sp. z o.o.	Scope 1	724.0	610.7	651.5	582.7	-141.3
	Scope 2 (market-based)	6,941.2	7,422.4	3,987.3	4,294.3	-2,646.9
	Scope 2 (site-based)	6,941.2	7,422.4	3,987.3	4,294.3	-2,646.9
	Scope 3	113,847.9	97,042.0	80,307.6	91,939.2	-21,908.7
	Raw materials	84,392.2	71,172.5	57,065.9	64,843.7	-19,548.5
	Packaging	21,949.8	19,540.9	17,741.0	20,769.1	-1,180.7
	Outbound logistics	3,246.8	2,416.7	2,663.7	2,842.0	-404.8
	Inbound logistics	3,280.4	2,868.3	1,750.0	2,062.0	-1,218.4
	Other	978.7	1,043.6	1,087.0	1,422.5	443.8
	Total emissions	121,513.1	105,075.1	84,946.4	96,816.3	-24,696.8

Year		2021	2022	2023	2024	Δ to 2021
Dr Schumacher Total	Scope 1	1,681.7	1,230.2	1,210.4	1,286.6	-395.0
	Scope 2 (market-based)	6,946.7	7,426.9	3,991.1	4,298.2	-2,648.5
	Scope 3	123,990.8	106,469.4	87,173.6	100,228.9	-23,769.9
	Raw materials	91,509.2	78,012.0	61,560.8	70,471.3	-21,037.9
	Packaging	23,353.8	20,735.5	18,673.7	22,052.9	-1,300.8
	Outbound logistics	3,770.6	2,801.4	3,180.7	3,297.0	-473.6
	Inbound logistics	3,576.0	3,128.8	1,962.7	2,331.3	-1,244.8
	Other	1,781.2	1,791.7	1,795.7	2,076.4	236.2
Total emissions		132,619.2	115,126.5	92,375.1	105,813.7	-26,831.5
GHG intensity	Total emissions [t]	132,619.2	115,126.5	92,375.1	105,813.7	-26,831.5
	Production volume [t]	93,944.0	90,867.0	83,243.0	95,122.0	1,178.0
	t CO ₂ / t product	1.412	1.267	1.110	1.112	-0.300

A clear downward trend can be seen. Total emissions were reduced from 132,619.2 tons of CO₂e in the base year to 105,813.7 tons of CO₂e in 2024, which corresponds to a reduction of just over 20%. This positive development is primarily due to efficiency gains in heating and cooling supply, electricity consumption and the increased use of lower-CO₂ nonwovens made from natural fibers instead of plastic nonwovens.

At our site in Germany, we have been sourcing electricity from 100% renewable sources since 2013. Accordingly, market-based Scope 2 emissions are very low at only 3.9 tons of CO₂e for a consumption of 887 MWh. In comparison, location-based emission values reflect the average electricity mix in the region and currently stand at 328 tons of CO₂e.

At our site in Poland, market-based and location-based Scope 2 emissions are currently identical, as there is no contractual agreement for 100% green electricity here yet. However, the switch to 100% renewable energy for electricity procurement is planned for 2025. This measure will lead to a further reduction in total emissions to around 101,520 t CO₂e, which corresponds to a total reduction in all GHG emissions of around 23.5% compared to the base year.

E1.7| E1.8 Greenhouse gas reduction and greenhouse gas reduction projects financed through CO₂ credits | Internal CO₂ pricing

The group of companies is not currently involved in any projects for the removal or storage of greenhouse gases that are financed by CO₂ certificates. Nor do we currently use an internal CO₂ pricing system. Full compensation for CO₂ emissions resulting from the upstream and downstream value chain (Scope 3) does not appear feasible at present. However, we are fundamentally striving to achieve a net-zero target by 2050. The company is reviewing providers of regional projects that offer offset certificates, for example for forest conversion measures. Such projects could serve as suitable measures for offsetting Scope 3 emissions in the future.

E1.9 | SBM-3 Expected financial impacts of significant physical and transition risks and potential climate-related opportunities | Significant impacts, risks and opportunities and their interaction with strategy and business model

As part of our dual materiality analysis and accompanying resilience analysis, we examined various climate-related risks and opportunities, including physical risks from changing weather extremes and transition risks such as rising energy costs and regulatory changes. The analysis showed that none of these risks or opportunities are currently considered material to our company.

This applies to all periods considered – short, medium and long term – and means that there are currently no financial impacts on our assets or business activities due to climate-related risks or opportunities.

We are continuously monitoring developments and will adjust our assessment as new findings emerge in order to be able to respond to potential changes at an early stage.



E2 Environmental pollution

Environmental protection is a high priority for our group of companies. Protecting soil, air and water and avoiding pollutant emissions and microplastics are key concerns that we take into account in our processes. As a company subject to approval under the Federal Immission Control Act (BImSchG), we are subject to particularly strict legal requirements for environmental protection and plant safety. This results in extensive technical and organizational protective measures that we as a company must comply with. All safety precautions are checked at regular intervals by external service providers and are subject to official monitoring. In this way, we ensure safe operation for the environment and people.

Airborne emissions in the group of companies occur almost exclusively as volatile organic compounds (VOCs) in the form of the volatile active ingredients ethanol and isopropanol. These are produced during the filling of bulk containers into small containers at the filling machines and are carried outside via a collection chimney. These emissions are measured regularly by external service providers. Based on the most recent measurement in November 2024, an annual air intake of approximately 513 kg (calculated as total C, i.e. total carbon) was determined using the concentration of organic components in the intake air, the volume flow of the extracted air and the annual operating time under worst-case conditions. Two other airborne active substances are emitted in negligible quantities of approximately 1 kg/a each. The requirements of the immission control permit are therefore complied with.

In the area of bulk solutions, a gas shuttle process is used to prevent emissions into the ambient air.

The annual solvent balance sheet required under the 31st Federal Immission Control Ordinance (31.BImSchV) calculated total emissions of 21,247 kg of solvents in 2024. These occur in liquid form during the setup and cleaning of the filling machines and preparation tanks and are readily biodegradable. The solvent residues produced there are disposed of as waste via the production "waste water" in accordance with legal requirements.

IRO-1 Description of the procedures for identifying and analyzing significant climate-related impacts, risks and opportunities

As part of our dual materiality analysis, the issue of environmental pollution was examined in terms of possible impacts, risks and opportunities. The sites in Malsfeld (Germany) and Luban (Poland) were considered, as well as the main resources used and production processes. The analysis showed that environmental pollution is not considered material for our company. Thanks to the extensive safety precautions in our plants and constant monitoring by internal and external auditors, we ensure that there are no negative impacts on the environment.

E3 Water and marine resources

Water is an indispensable resource for our group of companies. Whether as a component of products, for cleaning technical equipment or for maintaining hygiene standards. Water plays a particularly important role in the manufacture of impregnation solutions for our wet wipe products. We therefore took a detailed look at our use of water resources as part of the double materiality analysis.

[IRO-1 Description of the procedures for identifying and assessing the significant impacts, risks and opportunities related to water and marine resources](#)

The identification and assessment of impacts, risks and opportunities related to water and marine resources was carried out in accordance with the process for conducting the double materiality analysis described in ESRS 2 IRO-1. No specific methods, assumptions or instruments were used for the identification. Data collection is based on measured water meter readings at the production sites in Germany (Malsfeld) and Poland (Luban). Raw materials from marine resources are not used.

E3.1 | E3.2 Strategies related to water and marine resources | Measures and resources related to water and marine resources

The use of water as an ingredient in our disinfectants and wet wipes is essential. Even though our operating sites are not located in regions affected by water risks or water stress, we strive to continuously monitor and reduce our water consumption. We are aware that water is a highly important resource which, even in our part of the world, will no longer be available in unlimited quantities in the future, as may have been the case in the past, due to prolonged periods of drought.

In accordance with legal requirements and in order to meet the hygiene requirements for our products, the use of fully desalinated (VE) water is necessary. This is produced from municipal tap water using in-house water treatment plants. This water treatment process produces "waste water", but this essentially consists only of water enriched with minerals. In Poland, this so-called "permeate" is further processed in addition to "eluate" (ultra-pure water) in order to reduce the amount of wastewater. In addition to the permeate, the company also produces sanitary wastewater and production wastewater, which is generated when rinsing the preparation tanks and filling machines. Due to its composition, this rinse water must be classified as hazardous waste and cannot be discharged to the municipal sewage treatment plant.

We regularly review technical and organizational options for reducing consumption in order to use water resources even more responsibly.

E3.3 Targets relating to water and marine resources

Throughout the entire group of companies, we pursue the goal of making water consumption efficient and resource-saving in the long term. As a component of many of our products, water is a key production factor that cannot be easily replaced or significantly reduced. Against this background, our measures focus in particular on those areas where savings potential can be realistically identified and exploited.

The focus is primarily on water-intensive processes outside of product formulations, such as the cleaning of mixing tanks and filling systems or sanitary use. Optimized production planning can help to reduce the number of product changes and thus reduce cleaning cycles. We also regularly review technical and organizational measures to reduce consumption in the sanitary area.

We have set ourselves the goal of reducing water consumption in Luban that is not caused by our products themselves by 15% by 2030 compared to 2021.

E3.4 Water consumption

The Group's water consumption is closely linked to the nature of our products and can therefore only be influenced to a limited extent. Water plays a central role as a component of product formulations, particularly in the manufacture of wet wipes. Despite increased production volumes, we have been able to reduce specific water consumption per ton of product from 2.10 m³/t product to 1.99 m³/t product in recent years, a decrease of around 5%. This development shows that we are continuously working to use this resource more efficiently, but also that the scope for action is very limited.

Table5 : Water consumption [in m³]

Water consumption	2021	2022	2023	2024
Water consumption [total]	145,015	127,343	125,732	143,116
Germany [BEI]	15,707	14,297	12,659	13,782
Poland [LUB]	129,308	113,046	113,073	129,334
Without products	80,920	60,897	66,070	77,378
Germany [BEI]	10,757	9,966	9,202	9,684
Poland [LUB]	70,163	50,931	56,868	67,694
in Product	64,095	66,446	59,662	65,738
Germany [BEI]	4,950	4,331	3,457	4,098
Poland [LUB]	59,145	62,115	56,205	61,640
Stored water	1,118	1,118	1,118	1,118
Germany [BEI]	120	120	120	120
Poland [LUB]	998	998	998	998

In 2024, the total water consumption of the Dr. Schumacher Group amounted to 143,116 m³, with around 90% of this occurring at the Polish site. Not only are nonwovens processed there, but the impregnation solutions used to manufacture our wet wipes are also produced, which explains the high water consumption.

As the table above shows, water consumption has been evenly distributed across two areas for several years. Around 50% of the water is used directly in product formulations, while the remainder is used in processes such as cleaning production facilities and sanitary areas, or is returned directly to the water cycle as wastewater from water treatment (known as permeate).

In addition, we store a total of 1,118 m³ of water in retention tanks at our sites. This water is intended for use as fire-fighting water and meets important fire safety requirements. This is essential, particularly due to the raw materials used and the resulting potential hazards, and complies with building regulations.

E3.5 Expected financial impact of impacts, risks and opportunities related to water and marine resources

No significant financial risks or opportunities are currently expected in connection with water and marine resources. The production sites are not located in areas with high water stress or significant water risks, and the availability of water at the sites is stable. Due to the dependence on water as a raw material for product manufacturing, long-term changes in water prices or availability could have potential financial implications. However, such an occurrence is not currently foreseeable and is considered unlikely.

We will continuously review possible financial impacts so that we can take any necessary countermeasures in good time.



E4 Biological diversity and ecosystems

Biological diversity is a fundamental component of ecological systems and plays an important role in the functioning of natural cycles. It contributes to the stability of ecosystems and ensures services such as pollination, soil fertility and water cycles. As part of our corporate responsibility, we take care to preserve the natural environment at our sites and to interfere as little as possible with existing habitats. For example, we avoid unnecessary soil sealing, for example by creating gravel areas instead of asphalt, and maintain green outdoor areas such as flower beds, which also serve as habitats for insects.

IRO-1 Description of the procedures for identifying and assessing significant impacts, risks and opportunities related to biodiversity and ecosystems

As part of our double materiality analysis, we examined potential impacts, risks and opportunities related to biodiversity and ecosystems in accordance with the procedure described in ESRS 2 IRO-1. This took into account both our locations in Germany and Poland as well as relevant raw materials. No significant impacts, risks or opportunities are currently apparent.



E5 Circular economy

A functioning circular economy is essential for conserving resources and minimizing environmental impact. The aim is to design materials in such a way that they can be recycled and thus returned to a cycle.

We also pursue this approach with the aim of using resources efficiently and reducing waste streams. We are increasingly relying on recyclable materials, increasing the proportion of secondary raw materials and continuously examining how we can make product design, procurement and disposal channels even more sustainable. In this way, we are not only contributing to the conservation of natural resources, but also to the reduction of greenhouse gas emissions.

[IRO-1 Description of the procedures for identifying and assessing the significant impacts, risks and opportunities associated with resource use and the circular economy](#)

The materiality analysis for the circular economy was carried out in accordance with the procedure described in ESRS 2 IRO-1. The materials used and the associated material flows were analyzed. The focus was on raw material procurement, composition and waste generation. Regulatory requirements that could influence the design of products, packaging or disposal processes were also taken into account.

Overall, two financial risks relating to resource inflows and use were identified, as well as three negative impacts in the areas of resource use and waste.

E5.1 Strategies related to resource use and the circular economy

We are committed to establishing closed material cycles. This is linked to our intention to reduce the use of primary raw materials and instead focus more on recycled materials.

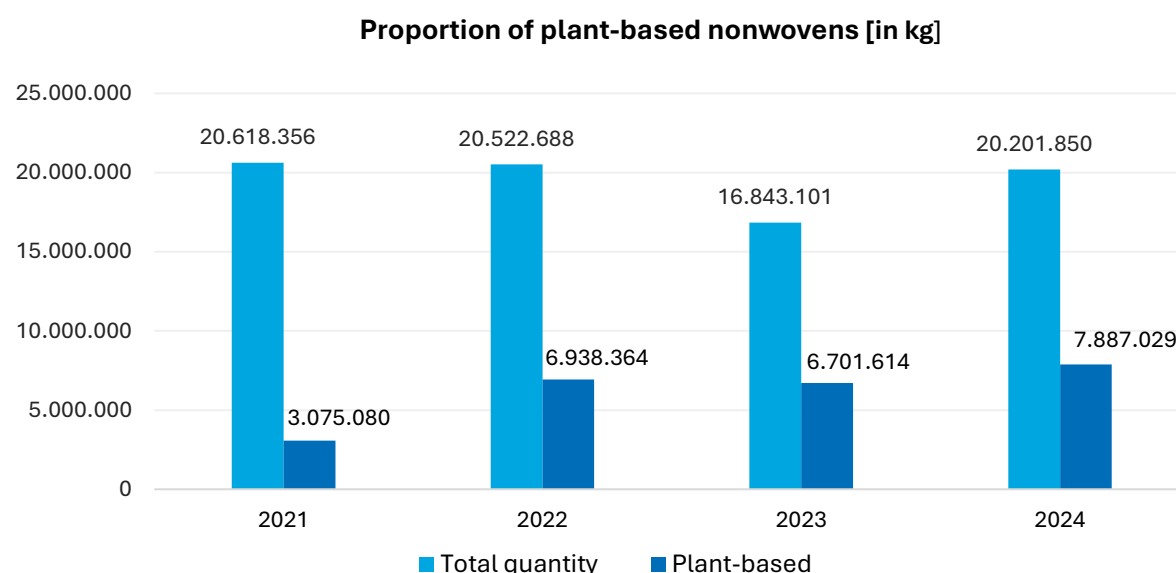
At the same time, we want to further expand the use of environmentally friendly and, where possible, renewable raw materials. Wherever possible, we therefore pay attention to sustainable alternatives and the responsible use of resources not only in procurement, but also in the research and development of our products. The aim is to use raw materials efficiently and avoid unnecessary waste. This applies to our company as well as to the upstream and downstream value chain.

E5.3 Targets relating to resource use and the circular economy

The Group's objectives in the area of resource use and circular economy cover various fields of action throughout the product life cycle. These are based on regulatory requirements such as the PPWR (Packaging and Packaging Waste Regulation) as well as our own sustainability ambitions.

However, implementing a consistent circular economy poses a particular challenge for our group of companies. Our products are predominantly intended for single use, which makes reuse and thus certain circular approaches significantly more difficult. At the same time, there are high regulatory requirements for product safety, particularly in the field of medical applications, which significantly limit the use of alternative materials or recycling processes. Nevertheless, we are continuously working to make progress within this framework.

A key focus here is on the selection of the materials used. Already today, almost 40% of the nonwovens we purchase are based on 100% nature-based fibers such as Lyocell, viscose or cellulose. This proportion is to be further increased in the coming years.



2 : Proportion of purely plant-based nonwovens in the total quantity

At the same time, we attach great importance to ensuring that these materials are FSC or PEFC certified wherever possible in order to support sustainable forestry. When it comes to chemical raw materials, we pay particular attention to compliance with RSPO standards for palm oil-based components in order to ensure responsible cultivation and supply chain conditions.

In addition, around 90% of the ethanol we use already comes from bio-based sources (bioethanol). We intend to further increase these proportions as far as technically and qualitatively possible.

Table 6 : Development of the proportion of certified materials (based on wood-based (FSC/PEFC) and palm oil/palm kernel oil-based (RSPO) raw materials)

Year	2021	2022	2023	2024	Target 2030
FSC / PEFC	70.3%	80.3%	81.2%	85.0%	90.0%
RSPO	92.8%	89.1%	71.5%	85.7%	100.0%

On the product side, RSPO certification is advertised on delivery notes and invoices, provided that the requirements of the RSPO standard are met. Certified products are quantified only in terms of the amount of palm oil/palm kernel oil contained in these products, not in terms of the total amount of finished products manufactured with them. In accordance with customer requests, RSPO certification is not advertised on product labels.

In the area of packaging, we see greater potential for further development towards a circular economy. At the same time, it should also be noted here that many of our products, especially in the medical field, are contact-sensitive and therefore have to meet special requirements for packaging materials. Against this background, we are pursuing two central goals. On the one hand, we are striving to increase the proportion of films made from monomaterials in order to improve recyclability. Secondly, we want to further increase the proportion of recycled materials (e.g. rPP, rPE, rPET) in films as well as in bottles and canisters. In addition, we are continuously reducing the weight of our bottles and canisters in order to reduce the overall use of materials.

We are also committed to continuous improvement in the area of waste management. Waste is already separated in accordance with the requirements of the Commercial Waste Ordinance and internal standards. In addition, we are striving to further reduce production wastewater by optimizing our production processes, for example by reducing product changes and rinsing cycles.

E5.4 Resource inflows

Our production processes use a variety of materials that must meet functional and regulatory requirements. These include, in particular, nonwovens, water, chemical raw materials and packaging materials. Depending on the requirements, the nonwovens used are based either on synthetic fibers or renewable raw materials. In terms of chemical raw materials, alcohols such as bioethanol and isopropanol, as well as quaternary ammonium compounds, are key components for the effectiveness of our products. These are supplemented by chemical additives such as emulsifiers, solubilizers, complexing agents and fragrances, which influence specific properties such as stability, shelf life and smell.

Packaging materials include films, labels, cardboard boxes, bottles and canisters. Among other things, these serve to protect our products during storage and transport and support the user in their proper application.

E5.5 Resource outflows

Resource outflows occur both in the form of products delivered to customers and in the form of waste generated at the site in connection with the manufacture of the goods. Below is a selection of our best-selling product families from the medical sector:



ASEPTOMAN
Produktfamilie



ULTRASOL OXY
Produktfamilie



CLEANISEPT
Produktfamilie



DESCOCEPT
SENSITIVE WIPEs



ONE SYSTEM
Produktfamilie

Products

The company manufactures products that are consumed as intended. Therefore, reusability, reparability, disassembly, remanufacturing and reconditioning are generally not to be considered, with a few exceptions described in more detail below.

In terms of product law, these are cosmetics (such as baby wipes, moist toilet paper, washing or body lotions), medicinal products (skin and hand disinfectants), biocides (surface disinfectants), detergents (cleaning wipes) or medical devices (disinfectants for medical surfaces, including disinfectants for medical instruments). However, the design according to circular economy principles is independent of the legal classification of the product, even though medicinal products and medical devices are exempt from the legal requirements for the use of certain recycled content in packaging according to the PPWR due to their intended use and the associated higher requirements. In the following considerations, a simplifying distinction is therefore made between liquid products of different viscosities, which are filled into bottles, canisters or tubes, on the one hand, and cloth products, which are predominantly packaged in plastic film and further packaged in outer packaging such as cans or buckets, on the other.

Shelf life:

The shelf life of the products is determined by stability tests carried out during product development and is usually between 3 and 5 years. For peroxide-based products, the shelf life is shorter due to the lower stability of these active ingredients and is limited to approximately 18 months to 2 years. This means that the shelf life is within the normal range for the market.

Return to the biological cycle:

The liquids, including the impregnation solutions for the wet wipe products, consist of various chemicals which, as far as possible, are obtained from sustainably managed sources (such as RSPO-certified materials) or from natural sources (such as ethanol from organic farming). The raw materials are also selected so that they are and the products made from them are as low-risk to water as possible and the surfactants used are biodegradable, as liquid products in particular are usually returned to the biological cycle in direct form (such as washing lotions or ready-to-use disinfectant solutions) via wastewater and treatment in municipal sewage treatment plants. The concentrations of active substances used are therefore reduced to the lowest level necessary to achieve the desired effect (e.g. disinfection). Since quaternary ammonium compounds in particular are often difficult to biodegrade, we strive to replace them with more environmentally friendly substances such as peroxides, which break down into oxygen and other environmentally friendly substances after use.

Cloth materials for wet toilet paper are made from fibres derived from wood-based raw materials, as these are returned to the biological cycle via sewage treatment plants. Before being used in products, the materials are tested for flushability and degradability in sewage treatment plants. Cloth materials for other products are usually incinerated, as there is currently no recycling infrastructure for these wipes (e.g. baby wipes, disinfectant wipes).

Recycling: The packaging of our liquid and cloth products is designed for recycling. Liquid products are filled into PET, HDPE or LDPE containers, most of which have PP closures. Although these materials are individually recyclable, the different material combinations of containers and closures make recycling difficult. The company is therefore working to manufacture containers and closures from the same material wherever possible.

PP films or PE/PP composites (olefin composites) are predominantly used for cloth products for the consumer market (cosmetics and cleaning agents). Other packaging components such as labels or pop-up lids are made from the same main material. In some cases, PE components are already being replaced by recycled material (PCR). However, there is currently not enough high-quality recycled material available for PP.

The intensive efforts of Dr. Schumacher GmbH, in cooperation with the film manufacturer Wentus GmbH, Höxter, and the recycling company Saperatec, Dessau, to promote the use of rPE in packaging films were recognized in 2024 with the German Packaging Award in the field of sustainability.



Due to higher barrier requirements, composite materials that are difficult to recycle have been necessary for cloth products for professional use (medical products, biocides). Here, too, we are striving to use mono-materials in the long term, but always while maintaining product safety and effectiveness.

All sales packaging placed on the market in Germany by our group of companies was licensed and thus fed into the recycling stream via the dual systems. This concerned the following quantities:

7 table: Licensed packaging quantities (in kg)

Fraction	2021	2022	2023	2024
Paper/cardboard/cardboard	403,811	380,512	352,409	425,153
Ferrous metals	465	589	493	240
Aluminum	757	121	94	110
Plastics	969,567	511,131	488,469	487,236
Other composites	38,410	15,963	13,486	15,237
Total	1,413,010	908,316	854,951	927,976

Reuse:

The metal cans used in isolated cases are intended as containers for refill packs (for baby wipes or moist toilet paper) and can therefore be reused several times or used for other purposes. Only at the end of their service life, which cannot be precisely defined, are they sent for recycling.

Recycling:

The concept of processing is pursued on the basis of wipe dispenser systems (e.g. Desco Wipes) for the commercial distribution sector. The dispenser bucket can be processed by the user personnel using the cleaning and disinfecting wipes supplied so that it can be reused with a refill pack of wipes.

Waste

Production wastewater is by far the largest waste fraction in Malsfeld. Although it is only relatively low in disinfectant active ingredients or other chemical components, it cannot be disposed of via the local sewage treatment plant. Due to its comparatively high carbon content, the wastewater would be well suited for being metabolized by microorganisms in the appropriate dilution. However, as this is not possible, it must be classified as hazardous waste and disposed of by specialist waste disposal companies in accordance with the electronic waste tracking system. This involves physical-chemical treatment processes and, in rare exceptional cases, incineration.

The other larger waste fractions, such as paper, cardboard, plastics or commercial waste similar to household waste, do not differ significantly in composition from waste generated in private households.

In Luban, wastewater from production can usually be fed into the municipal sewage system after internal treatment, as the impregnation solutions and thus also the rinse water contain significantly fewer chemicals than in Malsfeld. The large quantities of plastics, paper and cardboard that accumulate in Luban result from the packaging of the raw materials delivered (in particular shrink wrap for the nonwoven bales; cardboard boxes, offcuts from cloth production and scraps from the film used in the primary packaging of the cloth stacks).

This means that our sites produce both non-hazardous waste (paper, cardboard, film, etc.) and hazardous waste (production wastewater containing chemical components). The development of waste types for the Malsfeld site is shown in the following graph.

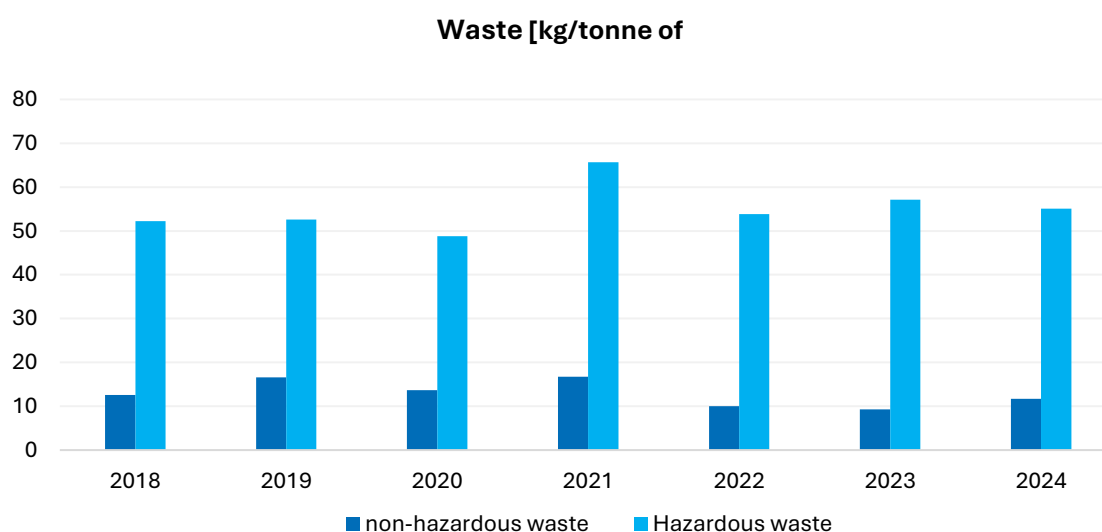


Figure3 : Waste development (Malsfeld)

With regard to the treatment of our waste, almost 60% of the total waste volume, and thus almost all non-hazardous waste, is sent for recycling. The remaining 38% is hazardous waste. This is treated and disposed of safely by licensed waste management companies in accordance with the applicable legal requirements to ensure proper waste treatment.

Table8 : Treatment and recycling of waste types [kg]

Waste types	Luban	Malsfeld	Total	%
Non-hazardous waste	781,405	116,760	898,165	61.7
Reuse	6,000	0	6,000	0.4
Recycling	771,905	82,130	854,035	58.6
Other recovery methods	0	34,630	34,630	2.4
Incineration	0	0	0	0
Landfill	3,500	0	3,500	0.2
Other disposal	0	0	0	0.0
Hazardous waste	10,061	548,410	558,471	38.3
Reuse	0	0	0	0.0
Recycling	0	0	0	0
Other recovery methods	0	396	396	0
Incineration	10,061	0	10,061	0.7
Landfill	0	0	0	0.0
Other disposal	0	548,014	548,014	37.6
Total	791,466	665,170	1,456,636	100

E5.6 Expected financial impact of impacts, risks and opportunities related to resource use and circular economy

The financial effects in monetary terms relating to resource use and the circular economy cannot currently be quantified with reasonable effort. However, given the market situation and the expectations of customers and end consumers, these measures are essential, as efforts to promote effective resource use and the circular economy are crucial to maintaining customer relationships in this market segment in light of the global situation and media awareness. In addition, other factors outside the area of sustainability (product innovations, commercial conditions, production capacities) also play an important role in maintaining customer relationships, meaning that cash flows, the financial position and earnings cannot be meaningfully differentiated according to the influence of sustainability parameters and other aspects.

No information on the expected financial impact is therefore provided.



Social (S)

After considering environmental issues, we now turn our attention to the social aspects of our sustainability work. These affect all the people with whom we have a relationship, whether within the Group or beyond.

Our employees are at the heart of everything we do. Their expertise, dedication and sense of responsibility make a significant contribution to the existence and further development of our group of companies. Their commitment forms the foundation of our success. At the same time, we bear responsibility towards those who use our products on a daily basis, whether in medical facilities, in commercial settings or in private environments. The quality, safety and compatibility of our products therefore also have a social component, which we approach with a great sense of responsibility.

On the following pages, we therefore highlight both the working environment within the group of companies and our contribution to the protection and satisfaction of those who use our products.

Our own workforce



S1 Our own workforce

Our employees are the heart of our company. Day after day, they contribute their knowledge, experience and commitment. In production, in the laboratory, in administration or in the field. At all locations of the group of companies, we therefore do everything we can to create a safe, appreciative and development-promoting working environment. Issues such as occupational safety, fair remuneration, personal development opportunities and further training play just as important a role as respectful treatment, equal opportunities and trusting cooperation. We see good working conditions not only as a matter of course, but also as an expression of a corporate culture based on responsibility, cooperation and long-term commitment.

SBM-3 Significant impacts, risks and opportunities and their interaction with strategy and business model

The identified impacts, in particular the increasing workload, can be considered widespread in the context of the chemical and pharmaceutical industry. They are related to an increasing number of regulatory requirements, high production pressure and a noticeable shortage of skilled workers across the industry. These factors also have an impact on the intensity of work and stress levels of our employees within our company.

Accordingly, the issue of working conditions can be classified as material for our employees.

S1.1 Strategies relating to our own workforce

The company is strongly committed to providing its employees with a safe, healthy and equitable working environment. A place where everyone feels comfortable and can develop both professionally and personally. The aim is to promote conditions that not only benefit individual development, but also enable long-term loyalty to the company.

A central foundation of our actions is our clear commitment to internationally recognized standards for human rights and working conditions. The United Nations Guiding Principles on Business and Human Rights and the core labour standards of the International Labour Organization (ILO) are firmly anchored in our Code of Conduct (CoC). All employees are committed to this code, which clarifies, among other things:

"Harassment, discrimination, degradation or any other form of discrimination based on race, skin color, nationality, ancestry, gender, sexual identity, faith, ideology, political views, age, physical constitution or appearance is not tolerated within our group of companies."

These principles are implemented and adhered to systematically. Compliance with the relevant standards is controlled and monitored by an internal process (SOP) both within our own business area and in the upstream supply chain. Progress and measures are documented annually in a report that complies with the format specified by the Federal Office of Economics and Export Control (BAFA).

To ensure these values are upheld, various reporting channels are available to anyone associated with the company, through which possible violations can be reported confidentially. In addition, a voluntary employee representative body (ANV) has been established, which can be approached by the workforce as an independent committee on all relevant issues. Two designated equal opportunities officers within this committee are also available as contact persons in the event of violations of the principles of equality. The ANV is re-elected every three years. The next election will take place on 9 September 2025.

In addition to a trusting working relationship characterized by equality and equal opportunities, health and safety issues also play an important role. The company has an integrated management system that covers not only quality management but also the areas of environment, health and safety (EHS). We are guided by internationally recognized standards such as ISO 14001, ISO 45001 and SA 8000. ISO 45001 requires a management system for occupational health and safety. The integrated management system has been verified by the issuance of corresponding certificates.

In the spirit of continuous improvement, quarterly meetings of the Occupational Safety Committee (ASA) are held. Among other things, these meetings analyze occupational accidents and discuss preventive and corrective measures to minimize risks and prevent recurrence.

S1.2 | SBM-2 Processes for engagement of own workforce and workers' representatives regarding impacts | Stakeholder interests and views

Employees and employee representatives are actively involved in development processes and strategic issues. Individual activities, objectives and development opportunities are discussed in regular employee appraisals (TUK appraisals). These appraisals are currently mandatory at least once a year and serve as a key tool for providing feedback on the work situation.

In addition, there is a continuous exchange with employee representatives. Weekly meetings with the head of human resources and monthly consultations with the management enable current issues to be addressed at an early stage.

Once a year, all employees come together for a staff meeting at which both the management and the employee representatives report on relevant developments and prospects. In addition, we conduct an employee survey at least every three years. The results are then translated into concrete measures by cross-departmental working groups. A current example is the ongoing "culture check", the results of which are currently being translated into strategic action planning.

S1.3 Procedures for addressing negative impacts and channels through which employees can express concerns

The company has various contact points available to address concerns and possible grievances at an early stage. These include two equal opportunities officers (male and female), a human rights officer and a freely elected employee representative body to which the workforce can turn in the event of negative feelings.

In addition, various reporting channels have been implemented that can be accessed by letter, website or intranet and can be used for confidential reporting of problems. Incoming reports are verified with the involvement of the responsible persons and processed as quickly as possible, respecting mutual sensitivities and possible differing interests. If it turns out that there is a fundamental problem within the company, this would be incorporated into the internal processes for corrective and preventive measures.

For external parties, forms are available on our website, which we use in accordance with our obligations under the Whistleblower Protection Act and the Supply Chain Due Diligence Act. We have provided these channels ourselves to ensure that our workforce can contact us at any time.

S1.4 Actions taken in relation to material impacts and approaches to mitigating material risks and exploiting material opportunities in relation to our own workforce, and the effectiveness of these actions and approaches

In the area of working conditions, an increasing workload and a need for improvement in the area of communication and feedback culture were identified in particular.

To meet these challenges, the company is implementing a package of structural, organizational and cultural measures.

One focus of our measures is to position the workforce in such a way that work processes run more smoothly and knowledge is not lost. To this end, we are working to further develop the entire process of recruitment and integration. , reviewing and adapting job advertisements to ensure they are competitive and attractive, establishing exit interviews, revising the onboarding process and introducing work shadowing and compulsory training for new employees, we are setting ourselves the goal of filling open positions more quickly, better integrating new colleagues into the organization and thereby relieving the burden on existing teams.

At the same time, we are creating structures that ensure that the knowledge of experienced employees is retained even when they leave the company. This includes a new form of knowledge transfer in the form of interviews, regular reviews of critical positions and their potential successors, and a revised job description for each employee.

Just as important as personnel processes is the further development of our corporate culture and organizational structures. In workshops with the management and division heads, we develop a common vision that describes how we want to work and communicate with each other in the future.

On this basis, a GAP analysis is carried out, which identifies specific areas for action and forms the basis for targeted changes.

A key objective of these measures is to strengthen cross-departmental cooperation and make internal communication more open, clear and binding. In addition, we use value stream analyses, which are applied in various areas of the company, to critically review and realign processes. The aim is to design workflows in such a way that duplication of work is avoided and unnecessary burdens are reduced.

In addition, we also focus on related topics that are closely linked to working conditions. Further measures have been defined in the areas of further training and skills development as well as work-life balance, which are intended to help reduce stress, increase employer attractiveness and strengthen employee satisfaction. These initiatives are described in more detail in sections **S1-13** and **S1-15**.

In this way, the measures not only contribute to efficient organization, but above all to a noticeable reduction in stress and better cooperation in everyday life. In order to test the effectiveness of these measures, we regularly evaluate defined KPIs such as turnover rate, time-to-hire, sick leave rate, satisfaction and participation rate in surveys.

S1.5 Targets related to addressing significant negative impacts, promoting positive impacts and managing significant risks and opportunities

Building on the measures described in S1.4, we have set ourselves objectives that relate to the identified impacts. These primarily concern structural challenges such as increasing workloads, exchange and feedback culture. Our objectives are therefore to recruit qualified employees more quickly and efficiently, to secure knowledge within the company in the long term, to further develop structures and culture in a targeted manner and to strengthen the overall motivation and satisfaction of our workforce.

Such issues cannot be represented by individual key figures alone, but always arise from a bundle of quantitative and qualitative factors. To approximate this, we use key figures such as turnover rate, sick leave, time-to-hire, or participation rate in feedback formats (annual employee appraisals, surveys), which can provide an indication of developments. However, these are only indicators and run the risk of being distorted by external influences. Regular communication with employees and departments and the use of structured surveys are therefore essential for a valid assessment. We have therefore set ourselves the additional goal of conducting annual impulse surveys in future, in addition to the large-scale employee surveys (every three years), in order to be able to track developments more quickly and respond to them in a more targeted manner.

In addition to the goals we have defined to remedy the effects described in S1.4, we are pursuing further goals for our own workforce within the company. These are shown in the table below and serve, on the one hand, as an approximation for assessing the development of the measures already initiated and, on the other hand, as a preventive measure to avert possible effects and risks in the future.

Table9: HR goals

KPI	Dim.	2024	Target (2030)	Δ
Staff turnover rate	%	12.75	12.00	-0.75pp
Number of overtime hours per employee/year	Hours	28.89	20	8.89
Employees with access to mobile working ¹	%	79.74	80.00	-0.26pp
Time to hire	Days	N/A	N/A	N/A
Accidents at work (including non-reportable accidents)	Number	34	0	34
Sick leave (sick days per employee)	Days	14.98	6.0	8.98
Training hours per employee ¹	Hours	13.05	15.00	-1.95
Degree of compliance with compulsory training ¹	%	73.73	95.00	-21.27pp
Employees who received performance appraisals ¹	%	73.67	80.00	-6.33pp

All targets are directly integrated into our sustainability strategy, where they will form action area 2, "Our own workforce".

This area of action covers the topics of employee satisfaction and work culture, further training and promoting young talent, as well as internal communication and cross-departmental exchange. This ensures that our HR goals are not pursued in isolation, but are taken into account within the overall strategic framework of ESG logic.

S1.6 | S1.9 Characteristics of the company's employees | Diversity parameters

In the 2024 reporting year, Dr. Schumacher employed a total of 1,342 people, 385 of whom were based in Malsfeld (Germany) and 957 in Luban (Poland). With an average age of around 41, our workforce combines many years of experience with new ideas, both of which are equally important for our shared success.

Table10: Age distribution

Age groups	DE	PL	Σ
Up to 19	8	3	11
20-29	79	129	208
30-39	97	271	368
40-49	72	264	336
50-59	85	230	315
Over 60	44	60	104
Average age	42	40	40.57

Women were more strongly represented in the workforce overall, accounting for around 60% of the total workforce. This ratio also remains largely unchanged in management positions. Just under 56% of management positions were held by women. This means that the gender distribution is comparable both at the level of the total workforce and in positions of responsibility.

¹ The data refers only to the German location (number of employees: 385).

Furthermore, the structure of our employment relationships is also reflected in our contract and working time models. In 2024, around 92% of our employees worked full-time, while more than 80% had permanent employment contracts.

Table11 : Employee structure of the Dr. Schumacher Group

Employee structure	DE	PL	Σ	%
Male	178	363	541	40.3
Female	207	594	801	59.7
Various	-	-	-	-
Full-Time	287	947	1,234	92.0
Part-Time	98	10	108	8.0
Permanent	326	775	1,101	82.0
Fixed-term	59	182	241	18.0
Employees with Disabilities	10	19	29	2.2
Total	385	957	1,342	100

The turnover rate in 2024 was 12.75%. It was calculated based on the number of employees who left the company voluntarily, through dismissal or as a result of expiring contracts, in relation to the average total number of employees in the same year.

Table12 : Staff turnover rate

Country	Number	Rate
Germany	63	16.36%
Poland	108	11.30%
Total	171	12.75%

S1.7 Characteristics of non-employees in the company's own workforce

In 2024, the group of companies employed 120 non-salaried employees at its Polish site, who mainly provided support in the production area. The external workers were individuals who were provided by a personnel service provider in accordance with a placement contract. The information comes from the internal SAP system and represents the average number of external workers as a number of persons.

S1.8 Collective bargaining coverage and social dialogue

Employees at the Malsfeld site are remunerated on the basis of an internal company collective agreement (remuneration regulations). This is not bound to an external trade union, but is based on the principles of the IG-BCE collective agreement. The remuneration regulations establish transparent classification rules for all employees and define the corresponding job profiles for each remuneration group. The remuneration structure is accessible to all employees on the intranet. New employees receive an overview of the remuneration structure when they are hired and are assigned to a remuneration group according to their job.

Salary developments are based on individual performance and the respective level of responsibility.

These are discussed in annual performance reviews using a standardized assessment form ("TUK") between employees and managers and then forwarded to the HR department for further review. From pay grade 13 onwards, remuneration is based on individual negotiations outside the collective agreement.

At the Polish site in Luban, there is no collective agreement remuneration system in the strict sense. Instead, remuneration is based on internal salary regulations that do not provide for fixed salary tables, but rather competence-based classifications, for example based on position matrices (e.g. for machine operators).

In both countries, there is no statutory works council. Instead, there is a voluntarily established employee representative body whose members represent the interests of the workforce and enjoy special protection against dismissal. Further information on social dialogue and employee involvement can be found under S1.2, S1.3 and SBM-2 in the "Social" section.

[S1.10 | S1.16 Fair remuneration | Remuneration parameters \(earnings differences and total remuneration\)](#)

Fair and transparent remuneration for our employees is a high priority for us. We are guided by clearly defined remuneration parameters that take into account national conditions and reflect our commitment to ensuring that all employees receive an appropriate income. The basis for this is the definition of "fair remuneration" as defined by the ESRS, according to which an income is considered fair if it is above 60% of the national median wage. This threshold corresponds to the at-risk-of-poverty threshold used in many EU statistics.

Remuneration structure in Germany

At the German location, remuneration is based on the remuneration system described in S1.8. The assignment of pay grades is based on the requirements of the job and the level of responsibility. In addition to twelve monthly salaries, all employees at the German site also receive holiday pay and a recreation allowance.

The lowest possible income in Germany is €2,364 gross per month (pay grade 1, level 1). Including all additional benefits, this corresponds to a gross annual income of approximately €29,158, which is just below the threshold of 60% of the national median wage (2024: €52,159 → threshold (60%): €31,300). However, it should be noted that even this salary, based on the lowest pay grade, is still above the salary that would be based on the current statutory minimum wage of €12.82 (as of 1 January 2025) and a 40-hour working week (approx. €27,700).

The average salary in Germany was around €50,000.

Remuneration structure in Poland

In Poland, the lowest income paid in the 2024 reporting year corresponds to the statutory minimum wage. This amounted to PLN 4,242 gross per month in the first half of the year and PLN 4,300 in the second half of the year, which corresponds to an average monthly salary of PLN 4,271. Extrapolated over the year, this results in a gross income of around PLN 51,200 (approx. €11,884; average exchange rate in 2024: €0.2321/PLN).

The national median wage in 2024 was around PLN 78,590 per year (approx. PLN 6,549 per month). This results in a value of approx. PLN 47,154 per year or around PLN 3,930 per month according to the 60% threshold defined in the ESRS. The lowest income paid at the location was thus well above the 60% threshold.

In addition, employees in Poland also benefit from various allowances and bonus payments in addition to their basic salary, including, for example, function and shift allowances, performance-related bonuses, and holiday and Christmas bonuses from the company's own social fund. Furthermore, additional social security benefits are offered (section S1.11).

As a result, the average salary at the Polish site was around PLN 73,200 (approx. €17,000).

S1.11 Social protection

The social security of our employees is a fundamental part of our responsibility as an employer. In all situations, whether illness, parental leave, accident or retirement, they can rely on a reliable network of support services. This is based on the statutory social security systems of the respective countries in which we operate, as well as supplementary company benefits.

In Germany, all employees are comprehensively insured against loss of income through the social security system. In the event of illness, the company continues to pay wages for up to six weeks before the statutory health insurance fund steps in. In the event of unemployment or an accident at work, the statutory mechanisms also apply, either through the employment office or the relevant professional association. The statutory entitlement to parental leave is also granted. In old age, our employees can rely on the statutory pension insurance that has been built up throughout their working life.

In addition, we offer all employees in Germany the option of taking advantage of a company pension scheme (bAV). Contributions to the pension scheme are converted from gross salary, with the company contributing a subsidy of 20% of the converted amount. In this way, we want to make an additional contribution to financial security in retirement.

At our site in Poland, our employees are also covered by the national social security system (ZUS) against all major life risks such as illness, accident, parental leave and retirement. This system offers basic coverage comparable to that in Germany. In addition, the company provides additional benefits. These include the "Employee Capital Program" (PPK), which, similar to the occupational pension scheme (bAV) in Germany, offers employees the opportunity to build up additional assets through employer and employee contributions and subsidies from the state. In addition, we offer private health services through Medcover, which supplements the state health insurance and expands access to medical services.

S1.13 Training and skills development

The skills development of our employees at our German site is managed by the HR department. This is based on an established training management system with a training catalogue and a digital learning portal (SAP SuccessFactors). External training courses can be requested via a standardized registration process.

Internal and external training courses also take place in Poland. However, HR does not currently systematically record training data, which is why this section refers exclusively to Germany. The aim is to integrate data from Poland into the report in future.

Our training measures cover a wide range of topics, taking into account both legal and company-specific requirements:

- **Occupational safety:** including hazardous substance training, measures in the event of incidents
- **Compliance:** including AGG, drug safety, pharmacovigilance, vigilance for medical devices, vigilance for drugs; FSC/PEFC and RSPO
- **IT, finance and product training**

In 2024, an average of 13.05 training hours per employee were completed at the German site.

In addition, we conduct annual employee appraisals, during which individual performance assessments (activity and competence assessment ("TUK" form)) and development plans are drawn up. In 2024, 73.74% received such a performance assessment.

For the future, we have set ourselves the goal of continuously expanding the training catalogue. In particular, we plan to offer management training, establish expert career paths, fundamentally expand the training catalogue to include social/soft skills (communication, conflict management, teamwork) and increase the average number of training hours to 15 hours per employee per year. In addition, the proportion of employees with an annual performance assessment is to be increased to 80%.

Table13 : Goals – Continuing education and skills development (for the German location)

Topic	Current (2024)	Target
Training Hours	13.05 h	15.00 h
Performance Assessment	73.74%	80.00%
Management Training	-	planned
Social/Soft Skills Training	-	planned
Career Path – Expert Career	-	planned

This ensures that all employees acquire the necessary skills to perform their duties safely, in compliance with regulations and successfully, and that they can develop both professionally and personally.

S1.14 Parameters for health and safety

The entire workforce at Dr. Schumacher is covered by a comprehensive occupational health and safety management system that includes both preventive measures and systematic risk analyses. During the reporting period, a total of 13 reportable accidents were documented during more than 2.29 million working hours. These resulted in a cumulative total of 397 days of absence, which illustrates the impact of individual incidents on overall work capacity. These key figures are recorded and evaluated on an ongoing basis and serve as the basis for targeted improvement measures. In addition, regular meetings of the Occupational Health and Safety Committee (ASA) are held to discuss measures for improving safety and health protection in the workplace.

Table 14: Accidents at work and days lost

Accidents at work and days lost	DE	PL	Σ
Reportable accidents at work	1	12	13
Days lost	14	383	397
Working hours (total)	522,890	1,769,832	2,292,722

The German site is certified according to ISO 45001:2018. Occupational health and safety requirements are integrated into an integrated management system that also takes environmental aspects into account in accordance with ISO 14001. In January 2025, the Polish site underwent a SMETA (Sedex Members Ethical Trade Audit) audit, which covers areas such as labour standards, health and safety, environmental management and business ethics. In the area of health and safety, SMETA checks, among other things, the existence and implementation of an occupational health and safety management system, as well as the performance of risk assessments and emergency management.

S1.15 Parameters for work-life balance

Mobile working is generally possible at both locations. Due to the different functional orientations, with a high proportion of administrative and management functions in Germany and a predominantly production-oriented operation in Poland, the opportunities for working from home vary. While almost 80% of employees at the German location have access to mobile working, the proportion in Poland is around 8%. As a rule, one day per week is set aside for working from home, but more days are possible by individual agreement.

For non-production-related areas, there is also a flexitime model that allows for flexible working hours. In addition, employees can take special leave. As an additional measure to promote work-life balance, a workation scheme was introduced in 2025. The new policy allows all employees with a mobile workplace and at least 12 months of service to temporarily combine work and holiday, working flexibly from another location within Germany or the EU.

Table 15: Work-life balance

Work-life balance	DE	PL	Σ
Proportion of access to mobile working	79.74%	7.52%	28.89%
Special leave days per employee	0.5	8.88	6.4
Percentage of employees who took parental leave	7.01%	2.82%	4.02%



S4 Consumers and end users

"We protect your health" – for us, this claim is more than just a slogan. It is the guiding principle behind our daily activities and an expression of our understanding of quality and responsibility towards consumers. Our products are used wherever hygiene and safety are essential, in hospitals, care facilities, doctors' surgeries and in everyday private life. The importance of high-quality and effective disinfection products is particularly evident in times such as the coronavirus pandemic. But even beyond such exceptional situations, people rely on the effectiveness, tolerability and safety of our products every day. This trust is both an obligation and an incentive for us to maintain the highest standards and continuously develop our products.

SBM-3 Significant impacts, risks and opportunities and their interaction with strategy and business model

The positive impact of our products on consumers is directly related to our business model and strategic orientation. As a manufacturer of disinfection, hygiene and care products, we develop solutions that not only meet the highest standards of quality, effectiveness and safety, but also impress in their application. Our products make an important contribution to infection prevention and health protection, especially in professional environments such as hospitals, care facilities and doctors' surgeries, but also in everyday private life.

S4.1 Strategies relating to consumers and end users

A central component of our strategy is the continuous development of our product range through innovative solutions. New product solutions should not only be effective and compatible, but also intuitive and safe to use.

At the heart of our activities is the goal of providing people with products that protect their health and make their everyday lives easier, whether in a professional environment or for private use. The development and provision of safe, effective and user-friendly disinfection, hygiene and care products is closely linked to our self-image as a responsible manufacturer.

To meet this standard, we rely on a combination of innovative product development, high-quality raw material selection and a deep understanding of our customers' needs. The user experience is at the heart of everything we do. From clear labelling and application aids such as dispensers, dosing aids and stand columns to holistic concepts such as the GHK (Holistic Hand Hygiene Concept), which combines product, application and visual orientation.

A central element of our strategy is continuous development through our own research and development. We work closely with users to understand their needs and challenges. This knowledge flows directly into the development of innovative solutions that continuously improve effectiveness, skin compatibility and user-friendliness. Feedback from training courses, individual consulting services, product tests and trade fairs helps us to respond specifically to real requirements.

In addition, we attach great importance to transparency and education. We provide comprehensive information on the safe use of our products. From clearly understandable instructions for use and safety data sheets to training courses tailored to specific target groups. In this way, we promote the responsible and informed use of our products.

However, our responsibility does not end with product use. We develop and manufacture our solutions under fair conditions and in accordance with international standards such as the UN Guiding Principles on Business and Human Rights. Consumers can rest assured that our products are not only effective, but also manufactured in an ethical and sustainable manner.

S4.2 | SBM-2 Processes for consumer and end-user involvement regarding impacts | Stakeholder interests and perspectives

We specifically incorporate consumer and end-user perspectives into our product development, particularly where practical application experience is relevant. Feedback from training courses, individual consultations, trade fairs and close cooperation with customers provides valuable information that is incorporated into the further development of our products. In the consumer division, this often takes the form of evaluating product samples, which are agreed upon with customers and tested from the end user's perspective.

Feedback is documented in meeting minutes, customer reports or complaints and systematically evaluated. The findings are incorporated into internal coordination or structured complaint processing, thus contributing to continuous Optimization. For sensitive product groups such as baby wipes, the selection of ingredients is specifically tailored to the needs of the target group and verified by external safety assessments and dermatological tests.

In addition, we operate in a highly regulated market and are subject to extensive legal requirements, such as the EU Biocidal Products Regulation, the Medical Devices Regulation (MDR), the German Medicines Act (AMG) and other regulations relating to chemicals and product safety. These ensure that our products meet high standards of safety, efficacy and health safety. In addition, we undergo regular external audits, during which our quality-related processes are also reviewed.

New developments are particularly focused on improving the biocompatibility of oxidative and alcoholic products. Dr. Schumacher therefore always focuses on two protection goals: protecting hygiene and people, and protecting the environment.

S4.3 Procedures for addressing negative impacts and channels through which consumers and end users can express concerns

Consumers and end users can contact the contact details provided on the product label directly if they have any questions, concerns or in the event of undesirable effects. These include the company website, a general telephone number and the company address. For private label products, the contact details of the respective customer are usually provided in accordance with contractual agreements. In such cases, communication takes place via the private label customer, who contacts our company with any product safety concerns. For reasons of confidentiality, direct contact with us is not provided for in this case.

In addition, there are legally regulated reporting channels via official bodies such as the Federal Institute for Drugs and Medical Devices (BfArM). Consumers can report adverse effects of products there. These reports are forwarded to the company concerned and processed internally by the relevant departments.

In the 2024 reporting year, no justified reports of incidents involving medical devices or adverse drug reactions were submitted to our company. In 2024, no information was received regarding significant adverse effects on users of our cosmetic products. Furthermore, no product recalls were necessary in 2024.

In addition, we have set up reporting channels within the company in accordance with the requirements of the Supply Chain Due Diligence Act (LkSG) and the Whistleblower Protection Act (HinSchG). Contact can be made by telephone, e-mail or post. We can also be reached via popular social media channels. The information on the product labels complies with the applicable legal requirements in terms of scope and content.

S4.4 Taking measures in relation to significant impacts on consumers and end users and approaches to managing significant risks and exploiting significant opportunities in relation to consumers and end users, as well as the effectiveness of these

The positive impact of our products on consumer safety and health is a direct result of our core business. Our products are designed to contribute reliably to hygiene and health protection in everyday and professional environments.

No significant negative impacts have been identified, but we nevertheless implement targeted measures to avoid such impacts as a matter of principle.

These include internal quality and safety tests, clear and comprehensible product labelling, and the provision of information on proper use. This is supplemented by responsible marketing and communication. In the current reporting period, no specific opportunities or risks were identified that go beyond the existing requirements.

S4.5 Objectives related to addressing significant negative impacts, promoting positive impacts and managing significant risks and opportunities

The company has not defined any formal target systems or programs explicitly aimed at promoting positive social impacts on consumers and end users. However, promotion results directly from the nature of our core business. The aim of our activities is to provide safe, effective and user-friendly products. This focus is firmly anchored in our development and quality assurance processes and contributes significantly to the personal safety and satisfaction of users.

The achievement of objectives is not controlled by specific key performance indicators, but is continuously monitored within the framework of existing processes. Feedback from consumers, complaint evaluations and internal test results are regularly incorporated into the further development of our products. This results in continuous opportunities for optimization, even without formal targets.

A key concern remains the continuous improvement of consumer and end-user satisfaction.

Governance (G)

G1 Corporate policy

Responsible and transparent corporate governance is a central component of our corporate culture. It forms the basis for sustainable action, compliant behavior and trusting relationships with our stakeholders. Our governance structures support the implementation of our strategic goals and ensure compliance with legal and ethical standards. We place particular emphasis on a culture of compliance, clear responsibilities and effective control mechanisms. In this way, we create the conditions for integrity, transparency and continuous development in the interests of good corporate governance.

GOV-1 | IRO-1 The role of the administrative, management and supervisory bodies | Description of the procedures for identifying and assessing material impacts, risks and opportunities

Information on our governance structures and the identification of material impacts, risks and opportunities (IRO) is described in detail in the general section of this report under the sections on ESRS 2 GOV-1 and ESRS 2 IRO-1.

G1.1 Strategies relating to corporate policy and corporate culture

Our corporate culture is shaped by our mission statement, "We protect your health," and is based on the values of a family-run company: responsibility, quality, reliability and a long-term focus. These values are reflected in our daily activities and strategic orientation.

To actively develop our culture, we have set up an internal working group comprising employees from various departments. The aim of this group is to promote a value-based cultural change. In workshops, a target vision was developed based on our vision and mission. A company-wide employee survey at our German site was used to compare the existing culture with the target vision and derive concrete measures.

Whistleblowers

Another central component of our corporate policy is the promotion of compliant behavior. We have set up internal reporting channels through which employees can confidentially report possible violations of legal requirements or our code of conduct. The reporting office meets the requirements of the Whistleblower Protection Act (HinSchG) and offers protection against discrimination. Training courses ensure that employees are informed about the use of the reporting office and their rights and obligations.

The areas of purchasing, sales and marketing are particularly critical, as they may be more susceptible to corruption or conflicts of interest. Specific risks exist here, for example through personal relationships with suppliers, price negotiations or entertainment activities. These areas are integrated into our compliance structures and receive regular training.

Company management is involved in all relevant training courses, such as those on occupational safety, corruption or the Supply Chain Due Diligence Act. In addition, information on legal and normative requirements is regularly provided through association activities and internal coordination.

G1.2 Management of supplier relationships

Fair and reliable dealings with our business partners are a matter of course for us and are firmly anchored in our corporate values. This is reflected, among other things, in our payment practices. Incoming invoices are processed promptly and systematically checked to ensure that agreed payment terms are met. We pay particular attention to fair and cooperative processing, especially with small and medium-sized enterprises. The introduction of a digital document management system (ELO) helps us to design processes efficiently and make payments on time.

We also attach great importance to responsibility and sustainability when selecting and working with suppliers. New suppliers undergo a structured qualification process, which includes signing our Supplier Code of Conduct. Corresponding confirmations have also been obtained from existing, strategically relevant suppliers. Risks are assessed and monitored using internal procedures for implementing the Supply Chain Due Diligence Act (LkSG). No relevant risks were identified in the 2024 reporting year.

Supplier audits in accordance with the audit program also address sustainability-related issues (measures against discrimination and corruption, sustainable procurement, compliance with environmental and occupational safety requirements).

G1.3 | G1.4 Prevention and detection of corruption and bribery | Confirmed cases of corruption and bribery

A company-wide concept for the prevention of corruption and bribery is currently being developed. The aim is to create a comprehensible and accessible system that provides clear guidance both internally and externally and contributes to strengthening a corporate culture of integrity.

Internally, the introduction will be accompanied by several measures: As part of the implementation, all employees will complete mandatory training in an online format. This training will cover the basics of the legal framework, how to recognize and deal with situations relevant to corruption, internal rules of conduct, reporting channels and how to deal with conflicts of interest. For particularly high-risk areas such as purchasing, sales and marketing, the training must be completed annually.

In addition, a standard operating procedure (SOP) will be included in the quality management manual, which regulates responsibilities and internal procedures for reporting, among other things. Information on the internal whistleblower system, including reporting channels, procedures and protection mechanisms, will also be provided via the intranet.

Externally, whistleblowers such as business partners, customers or service providers have access to appropriate reporting channels via the company website. These channels meet the requirements of the Supply Chain Due Diligence Act (LkSG) and the Whistleblower Protection Act (HinSchG). The website contains information on the reporting process and protective measures and provides an online reporting form.

Although the comprehensive prevention concept is still in the implementation phase, various reporting channels already exist through which reports could have been submitted. In the 2024 reporting year, no reports relating to corruption or bribery were known.

G1.6 Payment practices

In terms of payment terms for our suppliers, we adhere to contractual agreements and legal requirements. To ensure fair cooperation, especially with regard to small and medium-sized enterprises, we attach great importance to the timely payment of invoices.

In 2024, the average payment period was 25 days from the start of the contractual or statutory period. The Days Payable Outstanding (DPO) ratio was used to determine this value.

Wherever possible, we also have cash discount agreements in place, which we make targeted use of. Dr. Schumacher aims to settle invoices within the cash discount period in order to strengthen the liquidity of our suppliers, promote stable business relationships and increase reliability in the supply chain. At the same time, this results in financial advantages for us through cash discounts, which have a positive effect on earnings in the medium term.

To ensure that these processes run smoothly, we rely on our digital ELO system, which guarantees the professional and timely recording and processing of incoming invoices.

There were no legal proceedings against the company in the reporting year due to late payment.

Appendix

Table 16: IRO-2 Disclosure requirements covered by the company's sustainability statements included in ESRS

ESRS	Disclosure requirement	Page
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E3 Water and marine resources		
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E4 Biodiversity and ecosystems

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E5 Circular economy

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Table17 : Action plan (GHG emissions)

Scope	Objectives	Measures	Department	Savings potential	2021	2022	2023	2024	Target 2030	SDGs
Scope 1	Reduction of heating oil and gas consumption to 40% of the 2021 level	- Optimization of ventilation systems - Installation of heat recovery systems	ConFM	552	869	736	570	562	317	7
	Reduction of diesel consumption to 50% of the 2021 level	- Optimization of ADM driving routes - Conversion of vehicles to alternative drive systems	ConFM Vehicle fleet	371	743	454	521	676	372	7, 13
Scope 2	Reduction of emissions from electricity consumption to 70% of the 2021 value	- Optimization of ventilation systems - Optimization of the efficiency of machines and production processes - Switching electricity to 100% renewable sources in Luban	ConFM Production Technical Purchasing Luban	6,900	6,947	7,427	3,991	4,298	47	7, 13
Scope 3	Reduction of GHG emissions from nonwovens by 40% compared to 2021	- CO2 reduction measures at suppliers (energy savings, processing techniques) - Replacement of PET with rPET - Use of climate-neutral nonwovens	MW nonwovens	37,000	91,509	78,012	61,560	64,030	44,509	7, 12, 13, 14
	Sustainable product Optimization	Nonwoven fabric Optimization in consultation with customers	KAM Consumer	10,000						

Scope 3	Sustainable product Optimization	• Packaging Optimization in consultation with customers	KAM Consumer	3,000					16,053	12, 13, 14, 15
	Increase in recycled content/recyclability	• Replace PE or PP with rPE or rPP • Switch to films made from monomaterials	Pack. Dev.	4,200						
	Reduction in plastic use	• Reduction in the material weight of the most important bottles/canisters • Material savings in cloth dispenser system closures	Pack. Dev.	100	23,353	20,736	18,673	22,053		
	Change in bottle materials	• Switch from PE to PET bottles (and thus also lower material usage)								
	Reduction in incoming freight and emissions from logistics processes	• More local sourcing • Use of alternative transport (environmentally friendly lorries, rail and sea freight)	MW	1,400	3,576	2,677	1,963	2,331	2,176	12, 13

Key

- **ADM** Field sales representative
- **ConFM** Construction & Facility Management
- **KAM** Key Account Manager
- **Pack. Dev.** Packaging Development
- **MW** Materials Management

Table18 : Action plan (further measures)

Area	Objectives	Measures	Department	Dim.	2021	2022	2023	2024	Target 2030	SDGs
Environment	Increase in the proportion of FSC/PEFC-certified non-woven fabric (based on the total amount of wood-based non-woven fabric procured)	Conversion of non-certified non-woven fabrics to certified non-woven material in consultation with suppliers	MW non-woven fabric	[%]	70.3	80.3	81.2	85.0	90.0	12, 15
	Increase in the proportion of RSPO-certified raw materials	Conversion of non-certified raw materials to certified materials	MW KAM	[%]	92.8	89.1	71.5	85.7	100.0	12, 15
	Reduction of hazardous waste in Malsfeld by 30% compared to 2021	- Optimization of rinsing processes - Minimization of product changes - Optimization of the product range	PR PM	[t]	750	836	483	539	525	14, 15
	Reduction of water consumption in Luban by 15% compared to 2021 (excluding water in products)	- More conscious use of resources - Optimization of water treatment	MA approach QU	[m³]	70,163	54,811	56,868	67,694	59,639	6
Social	Reduction in workplace accidents in Malsfeld	- Training courses on occupational safety - Increased workplace inspections - Intensifying the maintenance and implementation of risk assessments	HR FaSi	[Number/ million hours]	10	23	17	15	0	3, 9

Our sustainability strategy – shaping responsibility and the future together

For us, sustainability means not only taking responsibility, but also shaping the future. In a world where resources are becoming scarcer, markets more volatile and expectations of companies more complex, the question is no longer whether we act sustainably, but how consistently we do so. As a company committed to protecting health, we know that sustainability does not begin with the product, but with the decisions that precede it.

Our responsibility extends beyond the here and now. We want to not only operate successfully, but also preserve and strengthen the ecological and social foundations of our business. We understand sustainability as a dynamic framework that is strategically sound, operationally anchored and continuously developed.

To gain orientation, we took a close look at two key areas as part of a dual materiality analysis: Which issues are particularly important to us? Where do our actions have positive or negative consequences for the environment and society? And what opportunities and risks do these present for our company?

The results of this analysis form the basis for our strategy, a framework for action based on the three ESG dimensions: *environment*, *social* and *governance*. Together, they form the foundation on which we consistently align ourselves.

Environment

The responsible use of natural resources is one of the fundamental principles of our business activities. Our goal is to reduce the CO₂ emissions generated directly by the company (Scope 1), indirect emissions from purchased energy (Scope 2) and emissions from upstream and downstream processes along the value chain (Scope 3) by 50 per cent by 2030 compared to the base year 2021. To achieve this goal, we are increasingly focusing on the use of renewable energies, optimizing the use of our resources and relying on raw materials that are as environmentally friendly as possible. In addition, we regularly review our water consumption, optimize waste generation and promote closed material cycles. Our long-term goal is to achieve climate neutrality by 2050. The efficient use of resources and a climate-friendly orientation of our processes are not only ecologically necessary, but also ensure our long-term competitiveness.

Social

Our social commitment is directed at people both inside and outside our company. The focus is on our own employees, whom we offer a safe, healthy and equitable working environment in which they feel comfortable. We create conditions that enable professional and personal development and promote long-term loyalty. At the same time, we look beyond the company: we are committed to fair working conditions in the supply chain, maintain long-term partnerships with our business partners and are actively involved in social projects. We see sustainability as a shared responsibility that does not end at the company's boundaries.

Corporate governance

We promote a value-oriented corporate culture characterized by integrity, respect and open communication. Compliance with legal and ethical standards forms the basis of our actions. Through clear guidelines for conduct, established reporting channels and the fulfilment of topic-specific requirements, we ensure that sustainable and compliant behavior is anchored in everyday corporate life. In addition, we conduct our business relationships responsibly. In our cooperation with suppliers, we focus on long-term partnerships, fair conditions and common standards. In this way, we anchor our values beyond the company along the entire value chain.

Sustainable Development Goals (SDGs)

Our actions in a global context

Here is an insight into our alignment with the UN Sustainable Development Goals (SDGs). These goals provide us with guidance on how we can address global challenges through our actions and pave the way for a more sustainable future.



SDG 2 – Zero Hunger: Through our RSPO, FSC and PEFC certifications, we contribute to sustainable agriculture and forestry.



SDG 3 – Good Health and Well-being: With our wide range of disinfectants for the healthcare sector, we make an important contribution to the preventive health protection of our users and patients. Internally, we effectively implement an occupational health and safety management system.



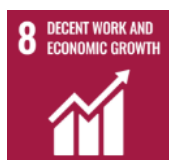
SDG 4 – Quality education: Every year, we train dozens of young people, enabling them to start their careers. We supplement this with our dual study program. A comprehensive internal training program also ensures that our employees receive qualified further training employees.



SDG 5 – Gender equality: Treating each other with respect and trust, regardless of gender and orientation, is a fundamental part of our corporate culture. For a long time now, we have had an above-average proportion of women in our workforce at a global level.



SDG 7 – Affordable and clean energy: We promote the energy transition by purchasing electricity from sustainable sources and providing our own electric charging stations. In future, this will be supplemented by investments and measures to reduce the consumption of fossil fuels.



SDG 8 – Decent work and economic growth: Through the application of the Supply Chain Due Diligence Act, we are committed to complying with locally applicable labour and environmental standards both in our own business and in our supply chain.



SDG 9 – Industry, Innovation and Infrastructure: With the expertise of our R&D team, we develop innovative, market-driven and sustainable products, applying efficient and resource-saving processes (e.g. for heat recovery).



SDG 10 – Reduced inequalities: Treating each other with respect, regardless of gender, origin, disability, age and orientation, is a fundamental principle of our actions. Violations of this principle can be reported and tracked via internal and external information systems.



SDG 12 – Responsible consumption and production: By using raw materials from renewable sources such as FSC, RSPO or PEFC-certified materials as far as possible, we promote a sustainable life cycle for our products.



SDG 13 – Climate action: With our climate protection and greenhouse gas emission reduction measures, we want to contribute to limiting the rise in temperature in line with the 2015 Paris Agreement.



SDG 14 – Life below water: By avoiding microplastics as far as possible and using as few water-polluting substances as possible, we are doing our bit to protect our waters. Instead, we rely on biodegradable nonwovens and reduce the amount of packaging.



SDG 15 – Life on Land: By using non-woven fabrics sourced from PEFC and FSC-certified forests, we are contributing to sustainable forestry and the conservation of natural resources.



SDG 17 – Partnerships for the goals: Sustainable development can only be achieved through joint efforts. Through our membership and active participation in organizations and associations, we strive to intensify sustainable development.

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